

DARLINGTON (GACMADHEERE) FOUNDATION
REGISTERED CHARITY NO: 1135879

**TRUSTEES REPORT
AND FINANCIAL STATEMENTS**

YEAR ENDED 5 APRIL 2025

**MOORE GREEN
CHARTERED ACCOUNTANTS
SUDBURY SUFFOLK**

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CHARITY INFORMATION

Trustees

Mr Abdullah Gulaid
Mr Richard D'Auvergne Sills
Dr Susan Catherine Johan Sills
Eid Ali Ahmed
Prof Vaughan Robinson

Address for Correspondence

Ropers Hall Farm,
Assington Road,
Bures,
Suffolk,
CO8 5JX

Independent Examiner

Clare Anderson FCA FCCA
Moore Green
22 Friars Street,
Sudbury,
Suffolk.
CO10 2AA

Charity Number

1135879

REPORT OF THE TRUSTEES
YEAR ENDED 5 APRIL 2025

The Trustees present their report with the accounts of Darlington (Gacmadheere) Foundation for the year ended 5 April 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

Trustees

The trustees during the year were as stated on the previous page.

Objectives and Activities

Providing financial and other support for Somaliland students to get appropriate education, especially university education in Somaliland.

To promote and develop education in Somaliland, and promote and educate the public in the cultural and historical links between Somaliland and the United Kingdom.

Achievements and performance

The main achievement of the charity is being able to provide education to the less financially able in Somaliland. This has been possible through the donations received.

Financial Review

Darlington (Gacmadheere) Foundation in the year 2025 currently sponsor 29 students across different regions of Somaliland. 6 students are known to be graduating in the very near future under faculties in computer science, education, laboratory, nursing and business.

The reserves of the charity at 5 April 2025 are £163,867, these are used to fund university education within Somaliland.

Darlington (Gacmadheere) Foundation has funded the students by paying for their university tuition.

Structure, governance and management

The Foundation is a registered charity, number 1135879, and is constituted under a trust deed dated 28 July 2009.

The charity requires three trustees to hold office at any time. If a trustee wishes to cease appointment, a new trustee must be found and a resolution passed at a special meeting to appoint a new individual.

Statement of Trustees' Responsibilities

Law applicable to Charities in England and Wales requires the Trustees to prepare financial statements for each financial year. In preparing those financial statements, the Trustees are required to;

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;

REPORT OF THE TRUSTEES (CONTINUED)
YEAR ENDED 5 APRIL 2025

- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The Trustees are responsible for keeping proper accounting records. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the provision and detection of fraud and other irregularities.

Mr Richard D'Auvergne Sills
Chairman

Dated : 16 December 2025

INDEPENDENT EXAMINER'S REPORT
YEAR ENDED 5 APRIL 2025

To the Trustees of Darlington (Gacmadheere) Foundation

I report to the charity trustees on my examination of the accounts of the charity for the year ended 5 April 2025, which are set out on pages 4 to 7 and have been prepared under the accounting policies set out on page 6.

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 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
- 3 the financial statements 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.



Clare Anderson FCA FCCA
Moore Green
Chartered Accountants
22 Friars Street,
Sudbury,
Suffolk.
CO10 2AA

18 December 2025

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 5 APRIL 2025

	<u>Notes</u>	<u>Total</u> <u>2025</u>	<u>Total</u> <u>2024</u>
		<u>£</u>	<u>£</u>
INCOMING RESOURCES:			
Donations and legacies	2	15462	14508
Income from investments	3	5594	5619
Total incoming resources		21056	20127
RESOURCES EXPENDED:			
Expenditure on Raising funds	4	16780	23858
Expenditure on Charitable activities	5	1756	1065
Total resources expended		18536	24923
Net gains/(losses) on investment assets		7657	(2357)
Net income/(expenditure)		10177	(7153)
Net movement in funds for the year		10177	(7153)
Balance brought forward		153690	160843
Balances carried forward at 5 April 2025		163867	153690

All disclosures relate to continuing operations.

All funds are unrestricted.

There are no recognised gains or losses other than the net gain for the year.

The notes on pages 7 to 8 form part of these accounts.

BALANCE SHEET
AS AT 5 APRIL 2025

	<u>Notes</u>	<u>2025</u>	<u>2024</u>
		<u>£</u>	<u>£</u>
FIXED ASSETS			
Investments	6	147824	140561
CURRENT ASSETS			
Cash at bank and in hand		16523	13579
		<u>16523</u>	<u>13579</u>
		16523	13579
TOTAL ASSETS		<u>164347</u>	<u>154140</u>
CREDITORS			
Amounts falling due within 1 year	8	480	450
NET CURRENT ASSETS		<u>16043</u>	<u>13129</u>
NET ASSETS		<u>163867</u>	<u>153690</u>
FUNDS			
Unrestricted	10	163867	153690
		<u>163867</u>	<u>153690</u>

Approved by the Trustees on 16 December 2025

Mr R Sills

The notes on pages 7 to 8 form part of these accounts.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
YEAR ENDED 5 APRIL 2025

1. ACCOUNTING POLICIES

1.1 Basis of preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

1.2 Income

Voluntary income and donations are accounted for as received by the charity. The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs. No permanent endowments have been received in the year.

1.3 Value added tax

Value added tax is not recoverable by the charity and as such is included in the relevant costs in the statement of financial activities.

1.4 Fundraising costs

Fundraising expenditure comprises costs incurred in inducing people and organisations to contribute financially to the charity's work.

1.5 Expenditure on Management and Administration of the Charity

Administration expenditure includes all expenditure not directly related to the charitable activity.

1.6 Investments

Investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on revaluations and disposals throughout the year.

2. DONATIONS AND LEGACIES

Individuals

<u>2025</u>	<u>2024</u>
<u>£</u>	<u>£</u>
15462	14508

3. INCOME FROM INVESTMENTS

Dividends receivable

5594	5619
<u>5594</u>	<u>5619</u>

4. EXPENDITURE ON RAISING FUNDS

Admin charges
Tuition fees paid
Salaries
Other direct charitable expenditure

525	100
12802	20571
940	958
2514	2229
<u>16781</u>	<u>23858</u>

NOTES FORMING PART OF THE FINANCIAL STATEMENTS CONTINUED
YEAR ENDED 5 APRIL 2025

	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
5. EXPENDITURE ON CHARITABLE ACTIVITIES		
Accountancy fees	480	450
Foreign exchange (gain)/loss	1276	615
	<u>1756</u>	<u>1065</u>

6. INVESTMENTS - Listed shares

Market value at 6 April 2024	140561	142918
Additions/(disposals) in year	0	0
Unrealised Gain/(Loss)	7263	(2,357)
Market value at 5 April 2025	<u>147824</u>	<u>140561</u>
Market Gain/(loss)	7263	(2357)
Profit on Disposal	394	0
Total Gains/(losses) on investments	<u>7657</u>	<u>(2357)</u>

7. DEBTORS

The were no debtors to note.

8. CREDITORS - amounts falling due within one year

Accrued expenses	<u>480</u>	<u>450</u>
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9. TRUSTEES & RELATED PARTY TRANSACTIONS

During the year £12,000 was donated by two of the Trustees. Trustees expenses in the year amounted to £1,800.

10. ANALYSIS OF RESERVES

	<u>Balance at</u>	<u>Incoming</u>	<u>Gains/Losses</u>	<u>Balance at</u>
	<u>06/04/2024</u>	<u>Resources</u>	<u>Expenditure</u>	<u>on investments</u>
	<u>05/04/2025</u>			
<u>Unrestricted Reserves</u>				
Revenue account	153,690	21,056	18,536	7,657
	163,867			
Total Reserves	<u>153,690</u>	<u>21,056</u>	<u>18,536</u>	<u>7,657</u>
	<u>163,867</u>			

11. COMMITMENTS

There were no commitments to note.