Company registration number: 06040911
Charity registration number: 1150624

DOLMA FOUNDATION
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2026

Dolma Foundation
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Dolma Foundation
Reference and Administrative Details
For The Year Ended 31 January 2026

Trustees	Mr Ashley David Scott Smith Mr Daniel Gurung Gocher (appointed 11/06/2025) Mrs Elizabeth Mary Gocher Mr Timothy Edward Gocher Mr David Peter Stanley
Secretary	Ashley David Scott Smith
Charity Number	1150624
Company Number	06040911
Registered Office	1 Chadwick Road Westcliff-On-Sea England SS0 8LS
Independent Examiner	Drishti Khandelwal AMS ADMIN SERVICES LTD 116 High Street Epping Essex CM16 4AF

The trustees present their report and the financial statements for the year ended 31 January 2026.

Structure, Governance and Management

Governing Document

The Charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by gaurantee, as defined by the Companies Act 2006.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Dolma Foundation 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 year. Under company law the trustees must not approve the financial statement unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- 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 which disclose with reasonable accuracy at anytime the financial position of the charitable company and to enable them to ensure that the accounts 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr Timothy Edward Gocher

Trustee
29th June 2026

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 January 2026.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Drishti Khandelwal

29th June 2026
AMS ADMIN SERVICES LTD
116 High Street
Epping
Essex
CM16 4AF

Dolma Foundation
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 January 2026

	Notes	Unrestricted funds	Restricted funds	2026 Total funds	2025 Total funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	**3**	44,948	22,503	67,451	162,765
EXPENDITURE ON:					
Charitable activities	**4**	(50,736)	(14,062)	(64,798)	(178,043)
NET INCOME/(EXPENDITURE)		(5,788)	8,441	2,653	(15,278)
Transfers between funds	**10**	8,441	(8,441)	-	-
NET MOVEMENT IN FUNDS		2,653	-	2,653	(15,278)
RECONCILIATION OF FUNDS:					
Total funds brought forward		29,444	-	29,444	44,722
TOTAL FUNDS CARRIED FORWARD	**10**	32,097	-	32,097	29,444

The notes on pages 8 to 12 form part of these financial statements.

Dolma Foundation
Comparative Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 January 2026

	Notes	Unrestricted funds	Restricted funds	2025 Total funds
		£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	**3**	42,266	120,499	162,765
EXPENDITURE ON:				
Charitable activities	**4**	(60,821)	(117,222)	(178,043)
NET (EXPENDITURE)/INCOME		(18,555)	3,277	(15,278)
Transfers between funds	**10**	3,277	(3,277)	-
NET MOVEMENT IN FUNDS		(15,278)	-	(15,278)
RECONCILIATION OF FUNDS:				
Total funds brought forward		44,722	-	44,722
TOTAL FUNDS CARRIED FORWARD	**10**	29,444	-	29,444

The notes on pages 8 to 12 form part of these financial statements.

Dolma Foundation
Statement of Financial Position
As At 31 January 2026

	Notes	Unrestricted funds	Restricted funds	2026 Total funds	2025 Total funds
		£	£	£	£
FIXED ASSETS					
CURRENT ASSETS					
Debtors	**8**	-	-	-	1,306
Cash at bank and in hand		39,241	-	39,241	36,563
		39,241	-	39,241	37,869
Creditors: Amounts Falling Due Within One Year	**9**	(7,144)	-	(7,144)	(8,425)
NET CURRENT ASSETS (LIABILITIES)		32,097	-	32,097	29,444
TOTAL ASSETS LESS CURRENT LIABILITIES		32,097	-	32,097	29,444
NET ASSETS		32,097	-	32,097	29,444
FUNDS OF THE CHARITY					
Unrestricted Funds				32,097	29,444
TOTAL FUNDS	**10**			32,097	29,444

For the year ending 31 January 2026 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

Mr Timothy Edward Gocher

Trustee
29th June 2026

The notes on pages 8 to 12 form part of these financial statements.

1. General Information

Dolma Foundation is a company limited by guarantee, incorporated in England & Wales, registered number 06040911 and registered charity number 1150624. The registered office is 1 Chadwick Road, Westcliff-On-Sea, England, SS0 8LS.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by 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) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

Donations and gifts £44,948
Grants £22,503

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	25% reducing balance

2.4. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
Donations and gifts	44,948	-	44,948	31,864
Gift aid	-	-	-	10,402
Grants	-	22,503	22,503	120,499
	44,948	22,503	67,451	162,765

4. **Analysis of Expenditure**

	Activities undertaken directly	Support costs (see note 5)	2026 Total
	£	£	£
Support costs	1,447	7,761	9,208
School fees	22,015	-	22,015
Promoting Access to Equity Capital in the Renewable Energy Sector of Nepal	17,163	16,412	33,575
	40,625	24,173	64,798

	Activities undertaken directly	Support costs (see note 5)	2025 Total
	£	£	£
Support costs	6,228	11,861	18,089
School fees	21,591	-	21,591
Promoting Access to Equity Capital in the Renewable Energy Sector of Nepal	129,207	9,156	138,363
	157,026	21,017	178,043

5. **Support Costs**

	Support costs	Promoting Access to Equity Capital in the Renewable Energy Sector of Nepal	2026 Total
	£	£	£
Premises expenses	3,007	-	3,007
General administration	4,754	16,412	21,166
	7,761	16,412	24,173

			2025
	Support costs	**Promoting Access to Equity Capital in the Renewable Energy Sector of Nepal**	**Total**
	£	**£**	**£**
Premises expenses	3,901	-	3,901
General administration	7,960	9,156	17,116
	11,861	9,156	21,017

6. **Average Number of Employees**

Average number of employees during the year was: NIL (2025: 1)

7. **Tangible Assets**

	Fixtures & Fittings
	£
Cost	
As at 1 February 2025	1,299
As at 31 January 2026	1,299
Depreciation	
As at 1 February 2025	1,299
As at 31 January 2026	1,299
Net Book Value	
As at 31 January 2026	-
As at 1 February 2025	-

8. **Debtors**

	2026	**2025**
	£	**£**
Due within one year		
Other debtors	-	1,306

9. **Creditors: Amounts Falling Due Within One Year**

	2026	2025
	£	£
Trade creditors	-	352
Other creditors	5,069	6,023
Accruals and deferred income	2,075	2,050
	7,144	8,425

10. **Movement in Funds**

	As at 1 February 2025	Income	Expenditure	Transfers	As at 31 January 2026
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	-	-	(28,722)	-	(28,722)
General	29,444	44,948	(22,014)	-	52,378
Unrestricted	-	-	-	8,441	8,441
Total unrestricted funds	29,444	44,948	(50,736)	8,441	32,097
Restricted funds					
Restricted	-	22,503	(14,062)	(8,441)	-
Total funds	29,444	67,451	(64,798)	-	32,097

	As at 1 February 2024	Income	Expenditure	Transfers	As at 31 January 2025
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	44,722	42,266	(60,821)	3,277	29,444
Restricted funds					
Restricted	-	120,499	(117,222)	(3,277)	-
Total funds	44,722	162,765	(178,043)	-	29,444

11. **Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

	2026	2025
	£	£

12. **Related Party Disclosures**

There were no related party transactions during the year (2025: £0).

13. **Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Dolma Foundation
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 January 2026

	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	44,948	31,864
Gift aid	-	10,402
Grants	22,503	120,499
	67,451	162,765
	67,451	162,765
EXPENDITURE ON:		
Charitable Activities:		
Support costs		
Travel and subsistence expenses	(1,447)	(6,228)
Repairs and maintenance	(3,007)	(3,901)
Computer and IT consumables	(1,109)	(1,650)
Accountancy fees	(3,185)	(3,644)
Bank charges	(460)	(762)
Sundry expenses	-	(1,904)
	(9,208)	(18,089)
School fees		
School fee	(22,015)	(21,591)
	(22,015)	(21,591)
Promoting Access to Equity Capital in the Renewable Energy Sector of Nepal		
Charity costs	(12,804)	(117,222)
Other direct costs	(4,359)	(11,985)
Consultancy fees	(16,412)	(9,156)
	(33,575)	(138,363)
	(64,798)	(178,043)
NET INCOME/(EXPENDITURE)	2,653	(15,278)