

**DOLEN FFERMIO (FARMING LINK)**

**Trustees' Report and Financial Statements**

**For the year ended 28<sup>th</sup> February, 2023**

## **DOLEN FFERMIO (FARMING LINK)**

### **Legal and administrative information**

#### **Trustees**

Lorna Brown  
Ben Jones  
Valerie Talbot (to Feb. 2023)  
Emyr Owen  
Cordelia Weedon  
Nick Christoforou (to Mar. 2023)  
Tim Smith  
Lena Fritsch  
Kadun Rees  
Rona Gunnell  
Peter Gunnell

#### **Bankers**

HSBC Bank Plc  
The Cross,  
1, Broad Street,  
Newtown,  
Powys  
SY16 2LX

#### **Independent Examiner**

Thomas Ojo,  
PPS Accountants,  
11, Fames Court,  
Worksop,  
Nottinghamshire  
S81 0LZ

#### **Principal address**

Ty'n-yr-Ardd,  
Church Street,  
Llanfyllin,  
Powys  
SY22 5BA

#### **Charity number**

1124195

## **DOLEN FFERMIO (FARMING LINK)**

### **Index**

<b>Contents</b>	<b>Page</b>
Legal and administrative information	2
Trustees' Report	4-8
Independent Examiner's Report	9
Receipts and Payments Account	10-12
Notes to the Accounts	13

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2023**

The trustees present their report and the financial statement for the year ended 28 February 2023. The trustees who served during the year and up to the date of this report are set out on page 2.

### **OBJECTIVES AND ACTIVITIES**

The first objective of the organisation is the relief of poverty in two rural areas of Eastern Uganda (Kamuli and Ngora) in particular, but not exclusively, by the provision of education and training and other such services, with the aim that people can become self-supporting and their conditions of life improved.

The second objective is raising awareness in the UK of world food and farming issues.

The main activities for the relief of poverty in Kamuli, working with Dolen Ffermio Environmental Farming and Health (DFEFH) our partner organisation there, include goat breeding and agro-forestry programmes and the development of permaculture techniques.

The main activities for the relief of poverty in Ngora, working with, Farming Link Uganda (FARLU) our partner organisation there, include goat breeding, sheep breeding and agro-forestry programmes, a project to support the education and training of young people, and a social enterprise company involved with solar energy and construction.

The main activities for awareness raising in the UK in recent years have been:

- Conference for sixth formers
- Public meetings for the farming and wider community
- Stands at agricultural shows, exhibitions
- Press releases to local newspapers, publicity and twice-yearly newsletters to all supporters

The opportunities to undertake some of these activities have been affected by the Covid pandemic in recent years.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

Dolen Ffermio is a registered charity with 9 trustees currently making up the management committee.

Trustee selection is by members at the AGM. Post holders are similarly elected at the AGM. Potential trustees are normally members who have already had substantial involvement with Dolen Ffermio. They are often invited to become co-opted members of the management committee before putting their names forward at the AGM.

Induction takes place at meetings of trustees.

Traditionally, meetings have been face-to-face but, since the onset of the Covid pandemic, many have been held via Zoom. Key meetings however such as the AGMs in April 2022 and May 2023, were held face-to-face in the usual way.

### **PUBLIC BENEFIT**

This is to confirm that the trustees of Dolen Ffermio have studied the guidance provided by the Charity Commission and take it into account when making decisions to which the guidance is relevant. The trustees consider that the charity's activities provide public benefit to the communities in Uganda where projects are located.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 28 FEBRUARY 2023**

**ACHIEVEMENTS AND PERFORMANCE IN 2022/23**

**General:**

Into the third year of the global Covid health emergency many restrictions were lifted in Uganda as well as in UK and our activities were able to expand a little. In Uganda schools re-opened fully after a 2-year closure. The Chair of Dolen Ffermio visited in October 2022 for the first time in over 2 years. It will, however, be some time before we can return to our previous level of activities including exchange visits with Ugandan colleagues and organising in-person meetings and conferences with overseas themes.

Our Ugandan colleagues are to be congratulated on keeping our link projects going even when restrictions were most severe. In addition to Covid there has been an Ebola outbreak in Uganda, and they have faced the increasing effects of climate change which has contributed to a famine in NE Uganda.

**Developments in Kamuli District:**

- The 28-acre demonstration farm at Nakyaka is now looking very productive with new banana plantations, major maize zones with intercropping of beans, and forage tree crops for livestock. The bamboo plantation is well established and a tree nursery development, which was stalled during the Covid pandemic, is now being revived with the recruitment of a trained supervisor. There has been little progress with the goat and pig unit owing to a lack of funding.
- A permaculture demonstration garden is being constructed to replace the previous garden at Busoga High School which was removed during the school's building programme. Training on tree-planting and permaculture in schools has recommenced and it is now on the national curriculum following representations made by our permaculture consultant. We will continue to be involved in the training of teachers in permaculture.
- An office with guest accommodation has been built using "eco-bricks" on a machine purchased by Dolen Ffermio for this purpose. The guest accommodation can take up to 12 visitors and will facilitate students and volunteers who are working or studying on the land. A solar cooker has been installed.
- Plans have been made for provision of clean water for around 120 households in the local community. A company has been identified for the installation of a borehole and solar pump, and grant funding is being sought to fund the project.

**Developments in Ngora District:**

- Significant steps have been taken in 2022/23 towards setting up the Ngora Vocational Training Institute on an 8-acre site purchased by FARLU, our partners in Ngora. From funds raised by the Big Give and the Catalogue campaign in December 2021, 2,500 timber trees have been planted and 500 mixed varieties including fruit trees. Training has been provided for 50 students in permaculture and in the use of a compression machine for "eco-brick" making. Funds from the 2022 Catalogue campaign will support other aspects including bee-keeping courses and hive making and goat house building and management. A generous donation from a Welsh supporter enabled secure vehicle gates to be erected, and supporters of Dolen Llanbrynmair gave funds to complete a wall by the gates and part of a security house. A latrine has been constructed.



## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2023**

- It is anticipated that further major steps will be possible in 2023/24 as a result of a grant of £24,810 awarded by the Wales Council for Voluntary Action in December 2022. A borehole and solar pump will provide clean water and the installation of a 3-phase transformer will channel mains electricity. In addition, the grant will support the start of the training programme with recruitment of some teachers and 200 students. Benefits to the education of young people in Wales are part of the project, focusing on those studying vocational subjects at the Newtown, Montgomery campus of the Neath Port Talbot group of colleges and Ysgol Llanfyllin. Moreover, the project opens up the possibility of collaborative links with other organisations in Uganda. Those already being explored are the University of Kumi (Agricultural faculty); Mount Elgon Self-Help Community Programme, Mbale; and Vision Toreda, Ngora (in relation to bee-keeping).
- The goat and sheep breeding unit in Ngora was badly affected in September 2022 by an outbreak of disease. A clostridial infection was suspected and although no vaccine was available in Uganda, our Chair was able to take a supply with her when she visited in October and the unit is now in good health again.
- The permaculture development site has been improved with the introduction of pineapples to other food crops and trees.
- The business of the TECCO solar and construction social enterprise is recovering. Profits have been used to build two rental properties behind the office. The business is being diversified to include printing and the establishment of a savings group to help families pay for solar installations. The solar showroom is being moved to the high street to compete better with other solar business outlets.

### **School Links:**

The school links which we have worked hard to establish have been on hold since the start of the Covid pandemic. Schools in Uganda have been closed, and were reopened only in January 2022, since then there has been a huge effort to help children catch up. Schools in Wales have also been affected but, since schooling has now returned to normal in both countries we are determined to restart the programme. There are well-established links between Llanfyllin and Busoga High Schools, and between 6 primary schools in Mid-Wales and 6 in Kamuli District. Grants from Community Foundation Wales (Lord Merthyr Fund) will be used to develop resource materials on the environment and climate change, and it is anticipated that there will be direct communication between schools in both countries.

### **Links with Hub Cymru Africa (HCA):**

As a long-standing member of the HCA community, we participate wherever possible in their mentoring activities on topics such as safeguarding and anti-racism. We also value their advice on grant funding opportunities.

### **Awareness-raising of World Food and Farming Issues:**

Activities around this component of our charitable aims were naturally reduced during the pandemic in terms of holding public meetings, school's conferences and talks to local organisations. We have however, maintained our website and there have been regular items on platforms such as Facebook, Twitter and Instagram. We regularly publish articles in "The Chronicle", our local community newspaper, on farming and Dolen Ffermio issues. Environmental farming and gardening and renewable energy have always been at the centre of our activities. Since the climate emergency was declared we have, where possible, aligned ourselves with organisations working on the issue - locally, BRACE (Building Resilience Against Climate Emergency) and nationally, Climate Cymru.

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2023**

### **FINANCIAL REVIEW**

In the financial year ended 28<sup>th</sup> February 2023, total income was £56,250 and total expenditure £40,430, leading to a surplus for the year of £15,820. Most of the funds balance of £25,965 at the end of the year however, was restricted funding raised or donated for specific purposes, much of which was in the form of grants for projects which are due to be undertaken in 2023/24. We now have a sub-committee of 4 trustees who have been concentrating on applications for grant aid. They prepared a successful application to the Wales Council for Voluntary Action for the establishment of an ambitious vocational training project for young people in Ngora, leading to a grant of £24,810. In the forthcoming year they will focus on a project for the provision of clean water to 120 households in the Kamuli area.

Dolen Ffermio's own fundraising was inevitably more challenging during the pandemic with restrictions on the number and nature of events, and in the past year the economic downturn has made it difficult for some people to make charitable donations. Nevertheless, in 2022/23 we raised £17,459 from donations and £9,470 from various events. We continue to be grateful for the support that we receive from people in Montgomery and Shropshire.

Dolen Ffermio's expenditure broadly takes three forms:

- A basic budget for administration and publicity (7% of expenditure in 2022/23, including funding from a grant from Hub Cymru Africa to develop our use of information technology);
- Funds allocated to Ugandan partners to maintain and support existing projects; and
- Funds to develop new projects which have been identified with our partners in Uganda

At the end of the financial year 2021/22 Trustees felt that the level of unrestricted funds or free reserves of less than £1,000 was unacceptably low. The trustees, therefore, considered their budget estimates of income and expenditure for the forthcoming year and adopted policies designed to improve the position with an initial target of £3,500 free reserves. This target has been achieved, although it has been recognised that the aim should be to increase the level of free reserves further.

### **RESERVES POLICY**

The current policy of the trustees of Dolen Ffermio is to build up sufficient free reserves to be able to continue, if necessary, to operate as a charity and maintain services in Uganda for a period of three months (£3,500 approx.), and eventually for a period of six months. Although the "three-month" target has been achieved, with commitments already identified for 2023/24, it will not be possible to move immediately to the "six month" target. This remains an aim, however, particularly as we become conscious of the need to prepare for contingencies arising from the use of grant aid for larger projects in Uganda.

### **RISK MANAGEMENT**

The trustees have conducted a review of the major risks the charity is exposed to. Where appropriate, procedures have been established to mitigate the risks the charity faces.

### **STATEMENT AS TO DISCLOSURE OF INFORMATION TO THE INDEPENDENT EXAMINER**

In so far as the trustees are aware:

- There is no relevant information which the charity's Independent Examiner is unaware of; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the Independent Examiner is aware of that information.



**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 28 FEBRUARY 2023**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material 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 in operation.

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity and enable them to ensure that the financial statements comply with section 130 Charities Act 2011 and the Charity (Accounts and Reports) Regulations, Charities Act 2011 and the Charity (Accounts and Reports) Regulations. 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.

On behalf of the Board

Lorna Brown



Chair

Date

13<sup>th</sup> June 2023

Rona Gunnell



Secretary

Date

13<sup>th</sup> June 2023



## **Independent examiner's report to the trustees on the unaudited financial statements of Dolen Ffermio**

I report on the accounts of Dolen Ffermio for the year ended 28th February 2023 set out on pages 10-13.

### **Respective responsibilities of trustees and independent examiner**

The charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act), and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act, as amended;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act, and to state whether particular matters have come to my attention.

### **Basis of independent examiner's statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission and Regulations 11 of the 2006 Regulation. An examination includes 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 trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.



Thomas Ojo (BA, BSc, FCPA)  
Independent examiner

Date: 22/6/23

**DOLEN FFERMIO (FARMING LINK)**  
**Registered Charity number 1124195**

**RECEIPTS AND PAYMENTS ACCOUNTS**  
**1<sup>st</sup> March, 2022 to 28<sup>th</sup> February, 2023**

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<b>RECEIPTS</b>				
<b>Fund-raising activities</b>				
• The Big Give (inc. pledges)	-	1,692	1,692	4,570
• Waterloo Foundation (Big Give champion)	-	-	-	1,500
• The Catalogue	-	3,498	3,498	2,720
• Plant sales	3,262	-	3,262	2,348
• Grand Draw	606	-	606	580
• Other fund-raising	412	-	412	252
<b>Membership subscriptions</b>	220	-	220	210
<b>Sponsorship by individuals or groups of training for young people</b>	-	1,748	1,748	1,060
<b>Donations</b>				
• Via Virgin Money Giving	-	-	-	1,701
• Via CAF Online	82	-	82	-
• Via Wonderful Donations	100	-	100	51
• Via standing orders	3,320	-	3,320	2,080
• Karamoja Famine Appeal	-	1,180	1,180	-
• Other donations	10,697	2,080	12,777	10,384
<b>Gift Aid reclaimed from HMRC</b>	5,005	-	5,005	1,998
<b>Grants</b>				
• Lord Merthyr Fund		1,500	1,500	1500
• Hub Cymru Africa		1,000	1,000	-
• WCVA Wales Africa Fund		19,848	19,848	-
<b>Other receipts</b>	-	-	-	21
<b><u>Total receipts</u></b>	<b>23,704</b>	<b>32,546</b>	<b>56,250</b>	<b>30,975</b>

<b>ASSET AND INVESTMENT SALES</b>	-	-	-	-
	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
<b>PAYMENTS</b>				
<b>Support for projects in Uganda</b>				
• Demonstration Farm, Nakyaaka	9,800	60	9,860	10,315
• WCVA Wales Africa grant for FARLU Institute	-	4,815	4,815	-
• Other support for development of FARLU Technical & Vocational Training Institute, Ngora	2,603	10,930	13,533	3,172
• Sponsorship of training for young people	236	2,248	2,484	589
• Ngora management support	5,086		5,086	6,046
• Nakyaaka Water Project	402		402	285
• Karamoja Famine Appeal		1,180	1,180	
• Permaculture courses	-	-	-	3,901
<b>Trustees' and volunteers' expenses</b>	-	-	-	179
<b>Expenses related to fund-raising</b>	56	-	56	153
<b>Printing and other administrative costs</b>	828	298	1,126	683
<b>Bank charges</b>	627	-	627	599
<b>Accounting and examiner's fees in Wales and Ngora</b>	1,011	-	1,011	450
<b>Miscellaneous</b>	250	-	250	200
<b>Total payments</b>	<b>20,899</b>	<b>19,531</b>	<b>40,430</b>	<b>26,572</b>

<b>ASSET AND INVESTMENT PURCHASES</b>	-	-	-	-
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<b>NET OF RECEIPTS/(PAYMENTS)</b>	2,805	13,015.32	15,820	4,403
<b>Transfers between funds</b>	-	-	-	-
<b>Cash funds at 28<sup>th</sup> February 2022</b>	795	9,350		10,145
<b>CASH FUNDS AT 28<sup>TH</sup> FEBRUARY 2023</b>	3,600	22,365	25,965	

	<b>Details</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>
<b>STATEMENT OF ASSETS AND LIABILITIES AT 28<sup>TH</sup> FEBRUARY 2023</b>			
<b>Cash funds</b>		3,600	22,365
<b>Other monetary assets</b>		-	-
<b>Investment assets</b>		-	-
<b>Assets retained for charity's own use</b>		-	-
<b>Liabilities</b>		-	480

**Approval of accounts by the Executive Committee (Trustees) of Dolen Ffermio (Farming Link)**

**Date of approval:**

**Signed on behalf of the Executive Committee**

<b>Signature</b>	<b>Name</b>	<b>Position</b>
	Lorna Brown	Chair
	Rona Gunnell	Secretary

**DOLEN FFERMIO (FARMING LINK)**

**NOTES TO THE ACCOUNTS FOR YEAR ENDED 28<sup>TH</sup> FEBRUARY 2023**

**1. Accounting Conventions**

The financial statements have been prepared using the historical cost convention on a receipts and payments basis.

2. Income is made up restricted and unrestricted funds from donations, grants and gift aid reclaim from HMRC.
3. Charity Trustees are all volunteers and are only paid to cover out of pocket expenses.
4. There is no reason to suggest that the charity will not continue as a going concern.