

DOLEN FFERMIO (FARMING LINK)

Report of the Trustees and Financial Statements

For the year ended 29th February 2024

DOLEN FFERMIO (FARMING LINK)

Legal and administrative information

Trustees

Lorna Brown
Ben Jones
Emyr Owen
Cordelia Weedon
Tim Smith
Lena Fritsch
Kadun Rees (to April, 2024)
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,
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Nottinghamshire
S81 0LZ

Principal address

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

Charity number

1124195

DOLEN FFERMIO (FARMING LINK)

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 29 FEBRUARY 2024

The trustees present their report and the financial statement for the year ended 29 February 2024. The trustees who served during the year and up to the date in 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 district and Ngora district) 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 district, working with Farming Link Uganda (FARLU) our partner organisation there, include goat breeding, sheep breeding, agro-forestry programmes, development of a vocational training institute to support young people, and a social enterprise company involved with solar energy and construction.

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

- Conference for sixth formers
- Public meetings for the farming and wider community
- Stands at agricultural shows and 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 in recently by the Covid pandemic.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Dolen Ffermio is a registered charity with 9 trustees 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 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, including the AGMs in April, 2023 and 2024 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 29 FEBRUARY 2024**

ACHIEVEMENTS AND PERFORMANCE IN 2023/24

General:

In recent years our activities have been overshadowed by the impact of the Covid pandemic. For a while it was not possible to undertake visits to Uganda in order to see projects and keep up-to-date first hand with progress and priorities. We do, however, have other good routes of communication and have been impressed with the ways in which partners in Uganda continued to develop projects despite challenges such as restricted movement and the closure of schools. Uganda has now, however, been free of restrictions for the past year, schools have been reopened, and in October, 2023 our Chair was able to spend a month with our partners in the two areas of Uganda in which we work and to see first hand the progress that has been made.

Developments in Kamuli District:

- Cocoa seedlings have been planted alongside banana plants at the Nakyaka Demonstration farm.
- Bamboo at the farm has been growing well and it will soon be possible to harvest canes for many uses. Where bamboo can replace timber, it helps to reduce de-forestation.
- In cooperation with local communities, access has been made available at the farm so that people can grow their own vegetables in return for work on the land. This has particularly benefited young people.
- An initial survey has been completed, and we retain the ambition, when funds become available, to provide a borehole for clean water to benefit the community.
- A programme of training in permaculture has been run, in partnership with Broadfield Enterprises Uganda, in 5 primary schools and 4 secondary schools in Kamuli district. Pupils have become interested in planting school gardens and they have formed school permaculture clubs. They are learning to transfer knowledge to their home farms. We hope to expand the project to 16 schools. This programme benefited significantly from a grant of £5,000 made by the Farthing Trust.

Developments in Ngora District:

The main focus has been the development of the Ngora Vocational Training Institute for young people. The site has been prepared for some time and during the year it has been possible to make significant progress as a result of a grant of almost £25,000 from the Wales Africa Fund by the Wales Council for Voluntary Activity (WCVA) augmented by Dolen Ffermio's funds and money raised during the Christmas Catalogue Campaign:

- A borehole and pumping system have eventually been introduced to provide a clean water supply, both for the Institute and for local residents, after initial difficulties with a blockage in the borehole;
- A three-phase transformer has been provided and the site is now linked to mains electricity;
- A building to support two reservoir water tanks has been extended to provide safe storage as well as office space and a room for meetings or tutorials;
- Initial courses on making and using stoves and on brickmaking and working with concrete have already been run for 50 students on each course, using large tents funded by Dolen Ffermio; and
- Work has begun on building the first of the classroom blocks.

In addition to the development of the Institute:

- A 2,000-tree woodland planted 18 months ago, is already 20 metres high and a seed bed has been created for a species of eucalyptus which is suitable for Uganda.
- Repairs are being undertaken to the goat and sheep breeding unit, after which breeds which are good for meat and milk production will be introduced.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 29 FEBRUARY 2024

- The TECCO construction and solar social enterprise company is continuing its recovery from the time of Covid. Recent solar installations include a 600k W array to power the laboratory of a farmers' cooperative.

School Links and Awareness Raising

- A generous grant from Community Foundation Wales is supporting a link between Ysgol Llanfyllin and three schools in the Kamuli area. To date there has been traditional story-telling, puppet shows, and an exchange of videos and art work. Arts Connection Llanfyllin has assisted.
- The Marches School in Oswestry has nominated Dolen Ffermio as its annual charity.
- Our Chair made a presentation to a climate change workshop at the Hub Cymru Africa Global Summit last May on the Ngora Solar Power Social Enterprise.
- We continue to participate in webinars on international topics, to write feature articles in our community newspaper, and to distribute newsletters about our activities.

FINANCIAL REVIEW

In the financial year ended 29th February, 2024, total income was £44,810 and total expenditure £55,374, leading to a deficit for the year of £10,564. The reason for this deficit, however, was that most the grant from WCVA for the Ngora Vocational Training Institute was received towards the end of 2022/23, whereas most of the expenditure took place in 2023/24.

Dolen Ffermio's income has been mainly from various forms of donations (£17,462) and events (£9,138), and from grants from other bodies (£12,462). Although fundraising is challenging, we remain grateful for the generous contributions by our many supporters.

Dolen Ffermio's expenditure broadly takes three forms:

- A basic budget for administration and publicity (3.9% of expenditure in 2023/24);
- 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

Most of the balance of £15,401 at the end of the year was in the form of restricted funds raised or donated for specific purposes (£10,503), leaving Dolen Ffermio's unrestricted funds or free reserves at £4,898. The trustees have recognised that it is important to try to build up unrestricted funds in order to provide security for our project work in Uganda and to be in a position to promote more ambitious developments. This is reflected in the reserves policy set out in a subsequent section.

RESERVES POLICY

The target of the trustees of Dolen Ffermio is to continue to hold 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, and eventually to increase the figure to the equivalent of six months.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 29 FEBRUARY 2024**

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.

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 ongoing 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 of 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
Lorna Brown

rona gunnell
Rona Gunnell

Chair

Secretary

Date: 16/06/2024

Date: 16/06/2024

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 29th February 2024 set out on pages 9-12.

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 as proper understanding of the accounts to be reached.

Thomas ojo

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Thomas Ojo (BA, BSc, FCPA)
Independent examiner

Date: 19 /06/2024

RECEIPTS AND PAYMENTS ACCOUNTS

1st March 2023 to 29th February 2024

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
RECEIPTS				
Fund-raising activities				
• The Big Give (inc. pledges)	-	300	300	1,692
• The Catalogue	-	2,900	2,900	3,498
• Plant sales	3,463	-	3,463	3,262
• Grand Draw	650	-	650	606
• Other fund-raising	757	1,068	1,825	412
Membership subscriptions	190	-	190	220
Sponsorship by individuals or groups of school places for children	-	2,807	2,807	1,748
Wills/legacies	1,025	-	1,025	-
Donations				
• Via CAF Online	544	-	544	82
• Via Wonderful Donations	-	-	-	100
• Via standing orders	3,033	-	3,033	3,320
• Karamoja Famine Appeal	-	-	-	1,180
• Dolen Llanbrynmair Fund	-	245	245	-
• Other donations	10,833	-	10,833	12,777
Gift Aid reclaimed from HMRC	4,533	-	4,533	5,005
Grants				
• Lord Merthyr Fund	-	2,500	2500	1,500
• Hub Cymru Africa	-	-	-	1,000
• WCVA Wales Africa Fund	-	4962	4,962	19,848
• Farthing Trust	5,000	-	5,000	-
Other receipts	-	-	-	-
Total receipts:	30,028	14,782	44,810	56,250

RECEIPTS AND PAYMENTS ACCOUNTS

1st March 2023 to 29th February 2024

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
PAYMENTS				
Support for projects in Uganda				
• Demonstration Farm, Nakyaka	4,800	-	4,800	9,860
• WCVA Wales Africa grant for FARLU Institute	-	16,158	16,158	4,815
• Other support for development of FARLU Technical & Vocational Training Institute, Ngora	6,870	6,548	13,418	13,533
• Sponsorship of training for young people	-	1,720	1,720	2,484
• Ngora management support	6,205	-	6,205	5,086
• Nakyaka Water Project	-	-	-	402
• Karamoja Famine Appeal	-	-	-	1,180
• Permaculture courses	9,393	-	9,393	-
Joint schools project	-	1,537	1,537	
Trustees' and volunteers' expenses	-	-	-	-
Expenses related to fund-raising	273	-	273	56
Printing and other administrative costs	115	664	779	1,126
Bank charges	624	17	641	627
Accounting and examiner's fees in Wales and Ngora	450	-	450	1,011
Miscellaneous	-	-	-	250
Total payments:	28,730	26,644	55,374	40,430

NET OF RECEIPTS/(PAYMENTS)	1,298	(11,862)	(10,564)	15,820
Transfers between funds	-	-	-	-
Cash funds at 28th February, 2023	3,600	22,365		25,965

CASH FUNDS AT 29TH FEBRUARY, 2024	4,898	10,503	15,401	
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	Details	Unrestricted funds	Restricted funds
STATEMENT OF ASSETS AND LIABILITIES AT 29TH FEBRUARY 2024			
Cash funds		4,898	10,503
Other monetary assets		-	-
Investment assets		-	-
Assets retained for charity's own use		-	-
Liabilities		-	-

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

Date of approval: 16/06/2024

Signed on behalf of the Executive Committee

Signature	Name	Position
<i>Lorna brown</i>	Lorna Brown	Chair
<i>rona Gunnell</i>	Rona Gunnell	Secretary

NOTES TO THE ACCOUNTS FOR YEAR ENDED 29th February 2024

Accounting Conventions

- 1 The financial statements have been prepared using the historical cost convention on a receipt and payments basis.
- 2 Income is made up of mainly donations, restricted and unrestricted and grants.
- 3 All receipts and payments relate to general charitable income and expenses.
- 4 Charity Trustees are only paid to cover out of pocket expenses.
- 5 There is no reason to suggest that the charity will not continue as a going concern.