

# FARMERS OVERSEAS ACTION GROUP

England & Wales · Charity number 1164747

## Details

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Other names	FOAG
Status	Registered
Legal form	CIO
Registered	2015-12-08
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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**Address** The Old Rectory  
Stanford Bridge  
Worcester  
WR6 6SH

**Phone** 01886853295

**Email** [info@foag.org](mailto:info@foag.org)

**Website** [www.foag.org](http://www.foag.org)

## Activities

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**Objects:** THE OBJECTS OF THE CIO ARE TO RELIEVE POVERTY, DISTRESS AND SUFFERING IN SUB-SAHARAN AFRICA THROUGH ENABLING AND EMPOWERING FARMERS AND RURAL COMMUNITIES BY PROVIDING GRANTS, SOCIAL INVESTMENT, PRACTICAL HELP, EDUCATION AND SUPPORT WITHIN THE KEY SECTORS OF AGRICULTURE, HEALTH AND EDUCATION.

**Activities:** Our Vision is that rural Ugandans are healthy, educated and prosperous. Our Mission is to create a better future for rural Ugandans by supporting income-generating activities which allow families to afford healthcare, education and food.

## Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Other Charitable Activities
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

## Geography

- Uganda

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£100,883	£21,843	-	-
2024-04-05	£24,764	£29,082	-	-
2023-04-05	£94,037	£88,635	-	-
2022-04-05	£83,436	£132,525	-	-
2021-04-05	£151,685	£101,332	-	-

## Trustees

Name	Role	Appointed
<b>WILLIAM THOMAS SURMAN</b>	Chair	2016-04-06
CHRISTOPHER JOHN STURDY		2017-08-16
Cecilia Jane Dean		2024-01-24
Charles Alexander Frazer Letts		2022-01-27
JAN MCCONVILLE		2016-04-06
JANE CHRISTINE STURDY		2016-04-06
MR MIKE BENTLEY		2016-04-06
MRS CHRISSY BENTLEY		2016-04-06
NABIL JAMOUS		2016-04-06

**FARMERS OVERSEAS ACTION GROUP**

England & Wales - Charity number 1164747

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# Accounts

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# Trustees' Report

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For the year ended 5th April 2025

Farmers Overseas Action Group (FOAG) is a Charitable Incorporated Organisation

***Trustees' report***

The trustees present their statutory report together with the financial statements of Farmers Overseas Action Group ('FOAG') registered charity number 1164747 for the year ending 5<sup>th</sup> April 2025.

This trustees' report has been prepared in accordance with the statement of recommended practice (SORP) for small charities as issued by the Charity Commission of England and Wales.

The financial statements have been prepared in accordance with the accounting policies set out on page 11 and comply with FOAG's constitution and applicable laws and 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 United Kingdom and Republic of Ireland.

***Administrative office***

The Old Rectory, Stanford Bridge, Worcester, WR6 6SH

***Trustees***

The Trustees who have served during the year and up to the date of this report are: Christiana Bentley, Michael Bentley, Nabil Jamous, Janet McConville, Jane Sturdy, Christopher Sturdy, William Surman, Alex Letts and Cecilia Dean. The Trustees are also the Committee and, as such, are appointed by full members at the Annual General Meeting.

***Independent examiner***

Alan Hess, Arran House, Western Road, Hagley, West Midlands, DY9 0HZ.

***Charity's bankers***

CAF Bank, 25 Kings Hill Avenue, West Malling, Kent, ME19 4JQ.  
National Westminster Bank Plc, Worcester Cross Branch, 1 The Cross, Worcester, WR1 3PR.

***Objects of the charity***

The charity is established to relieve poverty, distress and suffering in developing countries by providing practical help, education and support to farmers and rural communities. Since it was established in 1981 it has concentrated its efforts in Uganda.

***Governing document***

The charity has a constitution.

***Our projects include:***

1. Support for three Cheshire rehabilitation centres at Butiru, Budaka and Pamba (Soroti). They support children and young adults with disabilities such as club foot and the aftermath of polio and malaria in older children and arrange for corrective operations, rehabilitation, aftercare and integration within their families and communities. We have also helped these centres to grow more food, through conservation agriculture.
2. Pearls of Africa Special Needs Centres (PASNEC) at Kanyanya and Seguku in Kampala; these centres support children with learning difficulties.
3. The independent hospital at Kumi, originally a leprosy hospital, but now a general hospital, where FOAG assisted with the provision of maintenance and capital equipment.
4. CoRSU Rehabilitation Hospital Services for people with Disability in Uganda (CoRSU). It is a specialised surgical hospital in the Buganda Region of Uganda specifically for people with disabilities.
5. The boarding unit of Kamurasi Primary School at Masindi that is for disabled children. The scope of the school is to integrate disabled children into mainstream education. FOAG originally provided funds to

build a residential home for the blind children that attend the school and now provides general support.

6. The Chekwii Initiative for Rural and Integrated Development (CIRIDE), in the Karamoja region of Eastern Uganda where FOAG finances the storage of crops between harvests – the Waste Less Food project – and provides training and support in post-harvest handling. Storage is provided through on-farm silos and in a community storage facility.
7. Eastern Archdiocesan Development Network (EADEN). FOAG has partnered with EADEN as the implementation partner for a Waste Less Food and Grow More Food initiative.
8. The sponsorship of individual students undertaking secondary and tertiary education.
9. YOUFRA – Young Franciscan centre supports and educates young mothers and their children who were teenage rape victims of the Lord's Resistance Army. Support was given for food, medical operations, and infrastructure improvements. Additional support was given to help farmers join the Grow More Food project with access to improved seed.
10. Grow More Food – This project supports, trains, and supervises four rehabilitation centres – and surrounding farming families – to sustainably grow their own food through conservation techniques and to become self-sufficient and less reliant on donations to feed the centres.
11. Dr Ambroseli Medical Centre is an associate project not funded by FOAG. It is vetted to ensure that its practice falls within the objects of FOAG, but it is not monitored by an annual visit in the same way as FOAG projects although it has been visited on several occasions.

The Trustees have had regard to the Charity Commission's guidance on public benefit and have ample evidence that FOAG's activities directly benefit considerable numbers of people whose lives are bettered in various ways; receiving education and vocational training and material assistance; improved medical care and rehabilitation; improved means to feed themselves and an ability to earn a living from farming.

FOAG has a moderate Associate Membership base comprising individuals, families, and corporate groups such as churches, schools and Rotary clubs. Individuals and families contribute a minimum subscription of £20 per annum and in return receive an annual newsletter and project updates.

FOAG employs a paid part-time administrator. All other Trustees, Officers and Committee members work without remuneration. The costs of monitoring the projects in Uganda are usually borne by those Committee members who make the visit.

### ***Safeguarding***

Given the nature of the work that FOAG undertakes its trustees consider safeguarding a vitally important issue. They keep the subject under review and work with their partner organisations to improve the transparency of their policies. FOAG has a written safeguarding policy that has been approved by the Trustees.

FOAG's role in Uganda is to provide support for agricultural, health care and educational needs in the rural areas of eastern and northern Uganda. It does this with financial support for existing local organisations having first vetted the potential partner and, in most cases, having had a long productive relationship with them. The initial vetting and on-going monitoring of our partner organisations is carried out by trustees. These trustees aim to visit each project regularly to ensure they are well run and that the funds provided by FOAG have been used wisely and for the agreed purpose. The monitoring includes assessing the arrangements for safeguarding the vulnerable and their reintegration with their families and communities. FOAG's partner organisations are run by professional staff; nuns, teachers, doctors, and nurses, but are situated in very rural areas where, until quite recently, written safeguarding policies were not common. These are now routinely requested as part of our monitoring process. FOAG's contribution to the budgets of the

organisations we support is relatively modest but the outcomes for the individuals involved is huge.

Our UK administrator has no personal contact with the vulnerable people we support, and our Ugandan coordinator has no unsupervised contact with them.

### *Achievements and performance*

As well as supporting rural schools, hospitals and centres for life-changing medical operations, rehabilitations, and education, FOAG continues to develop its focus on farming and expanding the Waste Less and Grow More Food initiatives for more sustainable farming and improved livelihoods.

### *Project Monitoring*

While not always possible, FOAG trustees aspire to conduct annual Project Monitoring Visits. This year's PMV took place in October and November, led by Trustee Alex Letts. Personal circumstances meant trustees were not able to physically visit in the financial year 2023/2024. The last in-depth project monitoring visit before that was February to March 2023. FOAG also relies on its part time in-country manager – Patrick Walusansa – to provide regular reports, and visits, alongside regular reports from FOAG's implementing partners in Uganda. Modern communication makes reports fast and engaging with videos, WhatsApp messages, emails and phone coverage enabling constant communication.

The Committee meets about six times a year and considers the various affairs of the charity and decides on the allocation of funds to the projects. Throughout the year delegated Committee members keep in close touch with the people in Uganda running individual projects and report at Committee meetings.

## **1. Waste Less Food projects**

One third of all food harvested in Uganda is lost before it gets to the people it is meant to feed. Most of this is due to poor post-harvest handling and lack of adequate storage. This level of inefficiency has huge economic, social, and environmental impacts.

FOAG partners with two Ugandan NGOs CIRIDE and EADEN to run the Waste Less Food project to work with local communities by training farmers in the post-harvest handling of their crops to reduce food waste on their farms, to provide improved grain storage such as air-tight grain bags and metal silos, also to maintain bulking stores to ensure food security within the local areas.

CIRIDE (Chekwii Initiative for Rural and Integrated Development) in Namalu, a region in Karamoja, has the worst socio-economic indicators in Uganda with around three quarters of people living below the poverty line. The project works with 300 farmers, and maintain a 40-ton store.

Since providing the initial funding to set it up in 2016, the project has become self-sufficient, producing surplus funds that are used to support to train and benefit farmers and the local community.

In 2018 we expanded the project to EADEN (Eastern Archdiocesan Development Network) to build two Waste Less Food projects with 400 farmers each and a 40-ton community store in the sub counties of Budhaya and Nawaningi.

Both Waste Less Food projects are ongoing, recycling the initial start-up funds. £7,698,49 was paid into the project during the financial year 2024-2025.

## **2. Grow More Food projects**

Agriculture contributes around a quarter of Uganda's GDP and it is the country's main economic driver; however, farmers face great challenges. The rising rural population has increased pressure on land availability. The traditional crop rotation under which land could be rested between crops is no longer possible. With a reduced acreage farmers must now cultivate the same ground year after year. In addition, climate change has caused more extreme weather, such as crippling droughts and torrential rains.

Subsistence farmers struggle to grow enough food for the family, let alone a surplus. Conservation agriculture is part of the solution, as it allows farmers to manage their land sustainably

In 2020 FOAG teamed up with a local Ugandan NGO called EADEN in Eastern Uganda to commence a four-year project to promote the adoption of sustainable agricultural practices, sometimes called regenerative or conservation agriculture (CA). The project includes four demonstration plots where farmers are trialling and demonstrating CA techniques. As the demonstration farms become established, They hope to expand CA onto neighbouring holdings.

No new money was paid into the project during the financial year 2024-2025.

### **3. Rehabilitation Centres**

FOAG continues to support the rehabilitation centres at Budaka, Butiru, Pamba, and Lira. We provided funds for building maintenance, medical operations, patient transport, farm training and food purchasing.

In the financial year, a total of £5,507.23 was granted to cover the cost of general maintenance at the centres, support with food buying and support to grow more food.

The Sisters in charge at the centres prepare the children for their operation and refer them to local hospitals for treatment (usually Kumi or CoRSU), before continuing their education and rehabilitation back at the centre to help the children to live a full life. Many of the children that are brought to the centres by their families or by outreach programs have disabilities in varying degrees, and are unable to support themselves. FOAG has for many years funded some of the necessary operations. Around 75/80 medical procedures were carried out in the past year at a cost of £13,718.54. This figure includes transport, pre-and post-operation assessments, feeding the children before and after operations, physio and for prostheses such as prosthetic legs for child amputees.

The centres struggle with feeding the children daily and in the year in question FOAG made a number of grants for food. As result FOAG started a new initiative in 2019 to make the centres self-sufficient in food production and without the need to be reliant on donations. FOAG has appointed a specialist in Conservation Agriculture (CA) to establish sustainable farms and train the centres in such practices. FOAG granted £389 in the financial year.

### **4. Pearls of Africa Special Needs Centres (PASNEC)**

Pearls of Africa Special Needs Centres (PASNEC) Foundation operates from two sites – Kanyanya and Seguku – near the capital city Kampala. The centres help children, from age two upwards with a mental or physical disability, to develop skills for a fulfilled life. These include basic life skills like washing, bathing, and laundry as well as education in basic numeracy and literacy and vocational skills such as woodwork, brickwork, cooking and crafts. Total funds provided to support the centres is £7,215.05 this financial year.

### **5. Kiwoko Hospital**

FOAG's involvement with Kiwoko Hospital has been to assist with nurse and midwife training. In 2017 the Project Monitoring Team advised the Deputy Medical Superintendent that it could not continue with its regular payment of £4,000 per annum but would consider "one off" applications from the Hospital and all current funds will form as a student loan scheme so that the money can revolve and reach more students.

No new funds were given in the current financial year.

### **6. Kumi Hospital**

It is vital that the hospital has a reliable standby source of electricity. FOAG continues to maintain and provide diesel for the electricity generator that Rotary donated in 2006.

No new funds were paid into the project during the financial year 2024-2025.

### **7. School partners**

FOAG has partnered with Kamurasi and St Joseph's school to support through food provision, teacher salaries and general school maintenance.

Kamurasi is situated in Masindi and the headteacher for the last seven years has been Lillian Byakagaba. During that time pupil numbers have more than doubled to 1106 of which 181 are special needs children, for example with sight or speech impairment, Downs Syndrome and autism. 60 children are boarders. FOAG's involvement with the school began when a group of supporters had a sponsored Channel swim and raised over £25,000 which enabled the accommodation unit to be built. There are 25 full time teachers as well as a myriad of different support staff for both able bodied and special needs children. FOAG provided £2,000.00 in the financial year to assist with the provision of food for the boarders.

St Joseph's school is expertly run by headmaster Simon Peter Omollo, but it struggles for funds to pay teacher salaries, provide food and maintain general upkeep of the school grounds. In the financial year FOAG provided £1,413.34 to assist the school upkeep and building maintenance.

### **8. Sponsoring Children's Education**

Only 1 in 4 children who start primary school in Uganda makes it to secondary school, with family issues and school fees keeping many teens, especially girls, from pursuing their education. Only 35 per cent of those that make it through secondary school end up in higher education – with many put off by the financial burden. FOAG and its supporters have been sponsoring young people through education since 2008.

Thanks to our supporters, there are currently 14 students being sponsored through secondary schools, colleges, and universities. The cost of sponsorship for the financial year amounted to £14,355.49.

We keep in regular contact with the students, their carers and their sponsors in UK.

### ***The Future***

FOAG continues to look to a positive future where it can partner with well-established Ugandan NGOs to help farming families to grow more and waste less food, enabling a permanent transition out of poverty through income generation. This way Ugandans can pay for the healthcare and education they need.

Alongside this enterprise focus, FOAG maintains legacy projects to support those who remain stuck in poverty with support for schools, children's scholarships, operations and rehabilitation.

### ***Financial review***

The proportion of donors' contributions that a charity spends on communicating with donors, reporting, management and publicity is always a difficult decision for trustees. Over the years, the FOAG Treasurer and trustees have sought to keep this figure in the region of 7%, significantly lower than most national charities. In the current financial year, our administration cost amounted to 4.93% of total outgoings.

### ***Reserves***

The Committee aim to maintain between £5,000 and £10,000 uncommitted general funds to be able to continue to support those projects requiring a regular flow of funds and to be able to respond to unforeseen emergency requests. The closing unrestricted balance this year was £100,844.20. This figure recognises the need to be cautious in the current economic climate, the reduced donations in the year under review and developments that will take place in the year ending 5<sup>th</sup> April 2025.

### **Thanks**

The Trustees recognise and thank the Members for their generous donations and responses to Appeals. Without their generosity it would be impossible to continue FOAG's important work in Uganda.

Approved by the Trustees and signed on their behalf



.....  
William Surman Chairman

Date: 2 FEBRUARY 2026

FARMERS OVERSEAS ACTION GROUP  
REPORT of the Independent Examiner for the year ended 5<sup>th</sup> April 2025

I have examined the Statement of Financial Activities for the year ended 5<sup>th</sup> April 2025 and Balance Sheet as at 5<sup>th</sup> April 2025 together with the books and vouchers produced and also information and explanations given by the Honorary Treasurer.

In my opinion the Balanced Sheet together with the Financial Statement give respectively a true and fair view of the Charity's affairs as at 5<sup>th</sup> April 2025 and its surplus/(deficit) for the year ended on that date and confirm they agree with the books and records and information given by the Honorary Treasurer.



Alan Hess F.C.A.  
Arran House  
Western Road  
Hagley  
DYS 0H4Z

Dated: 22<sup>nd</sup> January 2026

## FARMERS OVERSEAS ACTION GROUP

## Statement of financial activities - year ended- 5th April 2025

	Note	General fund		Restricted fund		Total all funds	
		2025 £	2024 £	2025 £	2024 £	2025 £	2024 £
<b>Incoming resources</b>							
Donations and gift aid tax recoverable	4	92,228	17,530	58,825	50,875	151,053	68,405
Subscriptions		2,456	3,152			2,456	3,152
Fund raising events - income	5	3,937	2,632			3,937	2,632
Bank interest		2,262	1,450			2,262	1,450
<b>Total incoming resources</b>		<b>100,883</b>	<b>24,764</b>	<b>58,825</b>	<b>50,875</b>	<b>159,708</b>	<b>75,639</b>
<b>Resources expended</b>							
Charitable activities - Project grants	4	15,155	22,498	71,310	66,503	86,465	89,001
Fund raising - costs	5	2,310	2,011			2,310	2,011
Management and administration	2	4,378	4,573			4,378	4,573
<b>Total resources expended</b>		<b>21,843</b>	<b>29,082</b>	<b>71,310</b>	<b>66,503</b>	<b>93,153</b>	<b>95,585</b>
<b>Income (expenditure) before transfers</b>		<b>79,040</b>	<b>(4,318)</b>	<b>(12,485)</b>	<b>(15,628)</b>	<b>66,555</b>	<b>(19,946)</b>
<b>Transfers between funds</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net movement in funds</b>		<b>79,040</b>	<b>(4,318)</b>	<b>(12,485)</b>	<b>(15,628)</b>	<b>66,555</b>	<b>(19,946)</b>
Total funds brought forward		21,804	26,122	61,619	77,247	83,423	103,369
<b>Total funds carried forward</b>		<b>£100,844</b>	<b>£21,804</b>	<b>£49,134</b>	<b>£61,619</b>	<b>£149,978</b>	<b>£83,423</b>


The above statement includes all gains and losses recognised during the year and derive from continuing activities.


FARMERS OVERSEAS ACTION GROUP

Balance sheet - 5th April 2025

	General Fund		Restricted Fund		Total All Funds	
	2025	2024	2025	2024	2025	2024
Note	€	€	€	€	€	€
<b>Current Assets</b>						
Gift Aid tax recoverable	5,252	2,185	1,931	2,575	4,583	4,760
Debts and prepayments	500	236	946	0	746	236
Bank and cash balances	97,536	19,707	47,257	39,044	144,813	78,745
	103,308	22,122	49,134	61,619	150,142	85,741
<b>Creditors: amounts due within one year</b>						
Accruals	100	(318)	0	0	(100)	(318)
	103,408	21,804	49,134	61,619	149,978	85,423
<b>Funds</b>						
Income funds	1	103,408	49,134	61,619	149,978	85,423

The financial statements were approved by the Trustees on

  
 (William Sarman)  
 Chairman

  
 (Janet McConville)  
 Treasurer

**Notes to the statement of accounts – 5 April 2025****1 Accounting policies**

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the accounts.

*1.1 Basis of preparation*

The accounts have been prepared, under the historical cost convention, in accordance with the Charities Act 2011 and with applicable accounting standards and the Charities Statement of Recommended Practice, Accounting and Reporting by Charities (FRS102), using the accruals basis; with the exception noted in 2.3 below, income and expenditure is brought into account in the period to which it relates which is not necessarily the period it is received or paid.

*1.2 Fund accounting*

The General Fund is unrestricted and is available for use at the discretion of the Trustees in furtherance of FOAG's charitable objectives.

Restricted income funds are those subject to specific restrictions imposed by the donors or by the purpose of the appeal. The purpose and use of the principal restricted funds is set out in the Trustees' Report.

*1.3 Incoming resources*

With the exception of gift aid tax recoverable, which is accrued in line with relevant donations, income is only brought into account when it is received and recorded.

*1.4 Resources expended*

Expenditure is recognised in the financial statements when there is a legal or constructive obligation to pay for goods or services.

## FARMERS OVERSEAS ACTION GROUP

Notes to the financial statements - 5 April 2025

**2 Management and administration**

	2025		2024	
	£	£	£	£
<b>Staff costs</b>				
<i>Salaries</i>		2,808		2,634
<b>Publicity</b>				
<i>Printing</i>	657		855	
<i>Postage</i>	741		932	
		1,398		1,787
<b>Administration</b>				
<i>Bank charges</i>	60		60	
<i>Office supplies</i>	71		37	
<i>Telephone</i>	41		41	
<i>Website</i>	0		14	
		172		152
		<u>£4,378</u>		<u>£4,573</u>

Number of part-time employees :

<i>Management and administration</i>	1	2
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**3 Payments to trustees**

No payments were made to or on behalf of any trustee during the year (2024 - £nil)

## FARMERS OVERSEAS ACTION GROUP

## Notes to the financial statement - 5th April 2025

## 4 Donations, project grants etc

## Restricted funds

	Donations				Project expenditure			
	Unspent at 06.04.24	and tax recovered	Transfers	Available for grants	Total spent	Of which met from		Unspent at 05.04.25
						Restricted funds	General funds	
£	£	£	£	£	£	£	£	
Christmas Appeal 2024	0	8,655		8,655				8,655
AR Hunston Revolving Fund	810			810				810
BEE Project	0			0	(600)		(600)	0
Betty Hudson Fund	7,581			7,581				7,581
Budaka Cheshire Home	0	125		125	(273)	(125)	(148)	0
Butiro Cheshire Home	0			0	(1,100)	0	(1,100)	0
Buy a Silo	13,981	370		14,351	(7,698)	(7,698)		6,653
Child Sponsorship	9,648	11,705		21,353	(15,605)	(15,605)		5,748
Conservation Agriculture	6,512	410		6,922	(389)	(389)		6,533
Dr Ambroseli Centre	5,528	35,000		40,528	(31,034)	(31,034)		9,494
Enterprise Fund	35			35				35
Grow More Waste Less	2,669			2,669				2,669
Jama Consultancy	42	119		161				161
Kamurasi Primary School	125			125	(2,000)		(2,000)	125
Kiwoko Hospital Nurse Training	1,687		(1,687)	0				0
Kumi Klub	521	300		821	(600)	(600)		221
Masindi Centre for the Handicapped	103			103				103
Medical operations	12,355		1,687	14,042	(13,718)	(13,718)		324
PASNEC	0	1,217		1,217	(7,217)	(1,217)	(6,000)	0
Relief Care Uganda	0	683		683	(683)	(683)		0
St Francis Cheshire Home	10			10				10
St Joseph's School	0			0	(1,414)		(1,414)	0
Patrick Walusansa	12			12				12
YOUFRA	0	241		241	(4,134)	(241)	(3,893)	0
<b>5th April 2025</b>	<b>61,619</b>	<b>58,825</b>	<b>0</b>	<b>120,444</b>	<b>£(86,465)</b>	<b>£(71,310)</b>	<b>£(15,155)</b>	<b>£49,134</b>
<b>5th April 2024</b>	<b>77,247</b>	<b>50,875</b>	<b>0</b>	<b>128,122</b>	<b>£(89,001)</b>	<b>£(66,503)</b>	<b>£(22,498)</b>	<b>£61,619</b>

Details of the purposes of the above projects are set out in the Trustees' Report.

## Unrestricted funds

General	Donations and other income			General fund expenditure			
	Grants	Other					
5th April 2025	21,804	100,883	0	122,687	(15,155)	(6,688)	£100,844
<b>5th April 2024</b>	<b>26,122</b>	<b>24,764</b>	<b>0</b>	<b>50,886</b>	<b>(22,498)</b>	<b>(6,584)</b>	<b>£21,804</b>
<b>5th April 2025</b>	<b>£83,423</b>	<b>£159,708</b>	<b>£0</b>	<b>£243,131</b>	<b>£(86,465)</b>	<b>£(6,688)</b>	<b>£149,978</b>
<b>5th April 2024</b>	<b>£103,369</b>	<b>£75,639</b>	<b>£0</b>	<b>£179,008</b>	<b>£(89,001)</b>	<b>£(6,584)</b>	<b>£83,423</b>

**FARMERS OVERSEAS ACTION GROUP****Notes to the financial statement - 5th April 2025***5 Fund raising events and costs*

	Income	Costs	Surplus	Surplus
	----- 2025 -----			2024
	£	£	£	£
Concert	3,937	(2,094)	1,843	851
	<u>£3,937</u>	<u>(2,094)</u>	<u>1,843</u>	851
<i>Other fund raising costs</i>				
Just Giving charges		(216)	(216)	(216)
Sumup charges		0	0	(14)
		<u>£(2,310)</u>	<u>£1,627</u>	£621

**FARMERS OVERSEAS ACTION GROUP**

England & Wales - Charity number 1164747

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# Accounts

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# Trustees' Report

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For the year ended 5th April 2024

Farmers Overseas Action Group (FOAG) is a Charitable Incorporated Organisation

***Trustees' report***

The trustees present their statutory report together with the financial statements of Farmers Overseas Action Group ('FOAG') registered charity number 1164747 for the year ending 5<sup>th</sup> April 2024.

This trustees' report has been prepared in accordance with the statement of recommended practice (SORP) for small charities as issued by the Charity Commission of England and Wales.

The financial statements have been prepared in accordance with the accounting policies set out on page 11 and comply with FOAG's constitution and applicable laws and 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 United Kingdom and Republic of Ireland.

***Administrative office***

The Old Rectory, Stanford Bridge, Worcester, WR6 6SH

***Trustees***

The Trustees who have served during the year and up to the date of this report are: Christiana Bentley, Michael Bentley, Nabil Jamous, Janet McConville, Jane Sturdy, Christopher Sturdy, William Surman, Alex Letts and Cecilia Dean. The Trustees are also the Committee and, as such, are appointed by full members at the Annual General Meeting.

***Independent examiner***

Alan Hess, Arran House, Western Road, Hagley, West Midlands, DY9 0HZ.

***Charity's bankers***

CAF Bank, 25 Kings Hill Avenue, West Malling, Kent, ME19 4JQ.

National Westminster Bank Plc, Worcester Cross Branch, 1 The Cross, Worcester, WR1 3PR.

***Objects of the charity***

The charity is established to relieve poverty, distress and suffering in developing countries by providing practical help, education and support to farmers and rural communities. Since it was established in 1981 it has concentrated its efforts in Uganda.

***Governing document***

The charity has a constitution.

***Our projects include:***

1. Support for three Cheshire rehabilitation centres at Butiru, Budaka and Pamba (Soroti). They support children and young adults with disabilities such as club foot and the aftermath of polio and malaria in older children and arrange for corrective operations, rehabilitation, aftercare and integration within their families and communities. We have also helped these centres to grow more food, through conservation agriculture.
2. Pearls of Africa Special Needs Centres (PASNEC) at Kanyanya and Seguku in Kampala; these centres support children with learning difficulties.
3. The independent hospital at Kumi, originally a leprosy hospital, but now a general hospital, where FOAG assisted with the provision of maintenance and capital equipment.
4. The boarding unit of Kamurasi Primary School at Masindi that is for disabled children. The scope of the school is to integrate disabled children into mainstream education. FOAG originally provided funds to build a residential home for the blind children that attend the school and now provides general support.
5. The Chekwii Initiative for Rural and Integrated Development (CIRIDE), in the Karamoja region of

Eastern Uganda where FOAG finances the storage of crops between harvests – the Waste Less Food project – and provides training and support in post-harvest handling. Storage is provided through on-farm silos and in a community storage facility.

6. Eastern Archdiocesan Development Network (EADEN). FOAG has partnered with EADEN as the implementation partner for a Waste Less Food and Grow More Food initiative.
7. The sponsorship of individual students undertaking secondary and tertiary education.
8. YOUFRA – Young Franciscan centre supports and educates young mothers and their children who were teenage rape victims of the Lord's Resistance Army. Support was given for food, medical operations, and infrastructure improvements.
9. Grow More Food – This project supports, trains, and supervises four rehabilitation centres – and surrounding farming families – to sustainably grow their own food through conservation techniques and to become self-sufficient and less reliant on donations to feed the centres.
10. Dr Ambroseli Medical Centre is an associate project not funded by FOAG. It is vetted to ensure that its practice falls within the objects of FOAG, but it is not monitored by an annual visit in the same way as FOAG projects although it has been visited on several occasions.

The Trustees have had regard to the Charity Commission's guidance on public benefit and have ample evidence that FOAG's activities directly benefit considerable numbers of people whose lives are bettered in various ways; receiving education and vocational training and material assistance; improved medical care and rehabilitation; improved means to feed themselves and an ability to earn a living from farming.

FOAG has a moderate Associate Membership base comprising individuals, families, and corporate groups such as churches, schools and Rotary clubs. Individuals and families contribute a minimum subscription of £20 per annum and in return receive an annual newsletter and project updates.

FOAG employs a paid part-time administrator. All other Trustees, Officers and Committee members work without remuneration. The costs of monitoring the projects in Uganda are usually borne by those Committee members who make the visit.

### ***Safeguarding***

Given the nature of the work that FOAG undertakes its trustees consider safeguarding a vitally important issue. They keep the subject under review and work with their partner organisations to improve the transparency of their policies. FOAG has a written safeguarding policy that has been approved by the Trustees.

FOAG's role in Uganda is to provide support for agricultural, health care and educational needs in the rural areas of eastern and northern Uganda. It does this with financial support for existing local organisations having first vetted the potential partner and, in most cases, having had a long productive relationship with them. The initial vetting and on-going monitoring of our partner organisations is carried out by trustees. These trustees aim to visit each project regularly to ensure they are well run and that the funds provided by FOAG have been used wisely and for the agreed purpose. The monitoring includes assessing the arrangements for safeguarding the vulnerable and their reintegration with their families and communities. FOAG's partner organisations are run by professional staff; nuns, teachers, doctors, and nurses, but are situated in very rural areas where, until quite recently, written safeguarding policies were not common. These are now routinely requested as part of our monitoring process. FOAG's contribution to the budgets of the organisations we support is relatively modest but the outcomes for the individuals involved is huge.

Our UK administrator has no personal contact with the vulnerable people we support, and our Ugandan co-ordinator has no unsupervised contact with them.

### ***Achievements and performance***

As well as supporting rural schools, hospitals and centres for life-changing medical operations, rehabilitations, and education, FOAG continues to develop its focus on farming and expanding the Waste Less and Grow More Food initiatives for more sustainable farming and improved livelihoods.

### ***Project Monitoring***

FOAG trustees aspire to conduct annual Project Monitoring Visits, but personal circumstances meant trustees were not able to physically visit in the financial year 2023/2024. The last in-depth project monitoring visit was February to March 2023. Since then, FOAG has relied on its part time in-country manager – Patrick Walusansa – to provide regular reports, and visits, alongside regular reports from FOAG's implementing partners in Uganda. Modern communication makes reports fast and engaging with videos, WhatsApp messages, emails and phone coverage enabling constant communication.

The Committee meets about six times a year and considers the various affairs of the charity and decides on the allocation of funds to the projects. Throughout the year delegated Committee members keep in close touch with the people in Uganda running individual projects and report at Committee meetings.

#### **1. Waste Less Food projects**

One third of all food harvested in Uganda is lost before it gets to the people it is meant to feed. Most of this is due to poor post-harvest handling and lack of adequate storage. This level of inefficiency has huge economic, social, and environmental impacts.

FOAG partners with two Ugandan NGOs CIRIDE and EADEN to run the Waste Less Food project to work with local communities by training farmers in the post-harvest handling of their crops to reduce food waste on their farms, to provide improved grain storage such as air-tight grain bags and metal silos, also to maintain bulking stores to ensure food security within the local areas.

CIRIDE (Chekwii Initiative for Rural and Integrated Development) in Namalu, a region in Karamoja, has the worst socio-economic indicators in Uganda with around three quarters of people living below the poverty line. The project works with 300 farmers, and maintain a 40-ton store.

Since providing the initial funding to set it up in 2016, the project has become self-sufficient, producing surplus funds that are used to support to train and benefit farmers and the local community.

In 2018 we expanded the project to EADEN (Eastern Archdiocesan Development Network) to build two Waste Less Food projects with 400 farmers each and a 40-ton community store in the sub counties of Budhaya and Nawaningi.

Both Waste Less Food projects are ongoing, recycling the initial start-up funds. No additional funds were given to these projects in the current financial year.

#### **2. Grow More Food projects**

Agriculture contributes around a quarter of Uganda's GDP and it is the country's main economic driver; however, farmers face great challenges. The rising rural population has increased pressure on land availability. The traditional crop rotation under which land could be rested between crops is no longer possible. With a reduced acreage farmers must now cultivate the same ground year after year. In addition, climate change has caused more extreme weather, such as crippling droughts and torrential rains. Subsistence farmers struggle to grow enough food for the family, let alone a surplus. Conservation agriculture is part of the solution, as it allows farmers to manage their land sustainably

In 2020 FOAG teamed up with a local Ugandan NGO called EADEN in Eastern Uganda to commence a four-year project to promote the adoption of sustainable agricultural practices, sometimes called

regenerative or conservation agriculture (CA). The project includes four demonstration plots where farmers are trialling and demonstrating CA techniques. As the demonstration farms become established, They hope to expand CA onto neighbouring holdings.

£10,343 was paid into the project during the financial year 2023-2024. (This is in addition to the £2,551 granted to the centres for aligned initiatives to grow more food, mentioned in the note below).

### **3. Rehabilitation Centres**

FOAG continues to support the rehabilitation centres at Budaka, Butiru, Pamba, and Lira. We provided funds for building maintenance, medical operations, patient transport, farm training and food purchasing.

In the financial year, a total of £10,923 was granted to cover the cost of general maintenance at the centres, support with food buying and support to grow more food.

The Sisters in charge at the centres prepare the children for their operation and refer them to local hospitals for treatment (usually Kumi or CoRSU), before continuing their education and rehabilitation back at the centre to help the children to live a full life. Many of the children that are brought to the centres by their families or by outreach programs have disabilities in varying degrees, and are unable to support themselves. FOAG has for many years funded some of the necessary operations. Around thirty medical procedures were carried out in the past year at a cost of £7,003. This figure includes transport, pre-and post-operation assessments, feeding the children before and after operations, physio and for prostheses such as prosthetic legs for child amputees.

The centres struggle with feeding the children daily and in the year in question FOAG made a number of grants for food. As result FOAG started a new initiative in 2019 to make the centres self-sufficient in food production and without the need to be reliant on donations. FOAG has appointed a specialist in Conservation Agriculture (CA) to establish sustainable farms and train the centres in such practices. FOAG granted £2,551 in the financial year.

### **4. Pearls of Africa Special Needs Centres (PASNEC)**

Pearls of Africa Special Needs Centres (PASNEC) Foundation operates from two sites – Kanyanya and Seguku – near the capital city Kampala. The centres help children, from age two upwards with a mental or physical disability, to develop skills for a fulfilled life. These include basic life skills like washing, bathing, and laundry as well as education in basic numeracy and literacy and vocational skills such as woodwork, brickwork, cooking and crafts. Total funds provided to support the centres is £9,172 this financial year.

### **5. Kiwoko Hospital**

FOAG's involvement with Kiwoko Hospital has been to assist with nurse and midwife training. In 2017 the Project Monitoring Team advised the Deputy Medical Superintendent that it could not continue with its regular payment of £4,000 per annum but would consider "one off" applications from the Hospital and all current funds will form as a student loan scheme so that the money can revolve and reach more students.

No new funds were given in the current financial year.

### **6. Kumi Hospital**

It is vital that the hospital has a reliable standby source of electricity. In previous years FOAG assisted with topping up Doctors' salaries to encourage continuation and for better standards to be maintained. This ceased after the 2017 PMV visit, but FOAG continued to maintain and provide diesel for the electricity generator that Rotary donated in 2006.

In 2023 the diesel generator had become problematic and too expensive to maintain, having already broken down and overhauled on two occasions, and over 16000 hours of operation, it was felt it was the time to replace the generator as it was relied on it during operations. With the hospital approval FOAG agreed to do the summer appeal to replace the generator, the appeal yielded £10,100 with a top-up from the current Kumi

and operation funds we replaced the generator at a cost of £13,613. The generator was inspected during the 2023 PMV and found to be well looked after.

No new funds were provided in the current financial year.

## **7. School partners**

FOAG has partnered with Kamurasi and St Joseph's school to support through food provision, teacher salaries and general school maintenance.

Kamurasi is situated in Masindi and the headteacher for the last seven years has been Lillian Byakagaba. During that time pupil numbers have more than doubled to 1280 of which 181 are special needs children, for example with sight or speech impairment, Downs Syndrome and autism. 52 children are boarders. FOAG's involvement with the school began when a group of supporters had a sponsored Channel swim and raised over £25,000 which enabled the accommodation unit to be built. There are 8 support staff who look after the boarding children and two of these, the matron and the cook, live in. FOAG provided £1,500 in the financial year to assist with the provision of food for the boarders.

St Joseph's school is expertly run by headmaster Simon Peter Omollo, but it struggles for funds to pay teacher salaries, provide food and maintain general upkeep of the school grounds. In the financial year FOAG provided £6,000 to assist the school upkeep and building maintenance.

## **8. Sponsoring Children's Education**

Only 1 in 4 children who start primary school in Uganda makes it to secondary school, with family issues and school fees keeping many teens, especially girls, from pursuing their education. Only 35 per cent of those that make it through secondary school end up in higher education – with many put off by the financial burden. FOAG and its supporters have been sponsoring young people through education since 2008.

Thanks to our supporters, there are currently 20 students being sponsored through secondary schools, colleges, and universities. The cost of sponsorship for the financial year amounted to £16,594.

We keep in regular contact with the students, their carers and their sponsors in UK.

### ***The Future***

FOAG continues to look to a positive future where it can partner with well-established Ugandan NGOs to help farming families to grow more and waste less food, enabling a permanent transition out of poverty through income generation. This way Ugandans can pay for the healthcare and education they need.

Alongside this enterprise focus, FOAG maintains legacy projects to support those who remain stuck in poverty with support for schools, children's scholarships, operations and rehabilitation.

### ***Financial review***

The proportion of donors' contributions that a charity spends on communicating with donors, reporting, management and publicity is always a difficult decision for trustees. Over the years, the FOAG Treasurer and trustees have sought to keep this figure in the region of 7%, significantly lower than most national charities. In the current financial year, our administration cost amounted to 4.8% of total outgoings.

### ***Reserves***

The Committee aim to maintain between £5,000 and £10,000 uncommitted general funds to be able to continue to support those projects requiring a regular flow of funds and to be able to respond to unforeseen emergency requests. The closing unrestricted balance this year was £21,804 This figure recognises the need to be cautious in the current economic climate, the reduced donations in the year under review and developments that will take place in the year ending 5<sup>th</sup> April 2025.

## **Thanks**

The Trustees recognise and thank the Members for their generous donations and responses to Appeals. Without their generosity it would be impossible to continue FOAG's important work in Uganda.

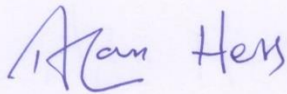
Approved by the Trustees and signed on their behalf

.....  
William Surman Chairman  
Date:

**FARMERS OVERSEAS ACTION GROUP**  
**REPORT of the Independent Examiner for the year ended 5<sup>th</sup> April 2024**

I have examined the Statement of Financial Activities for the year ended 5<sup>th</sup> April 2024 and Balance Sheet as at 5<sup>th</sup> April 2024 together with the books and vouchers produced and also information and explanations given by the Honorary Treasurer.

In my opinion the Balance Sheet together with the Financial Statement give respectively a true and view of the Charity's affairs as at 5<sup>th</sup> April 2024 and its surplus/(deficiency) for the year ended on that date and confirm they are in agreement with the books and records and information given by the Honorary Treasurer.



**Alan Hess F.C.A.**  
Arran House  
Western Road  
Hagley  
DY9 0HZ

Dated: 4th December 2024

FARMERS OVERSEAS ACTION GROUP							
Statement of financial activities - year ended- 5th April 2024							
		General fund		Restricted fund		Total all funds	
	Not	2024	2023	2024	2023	2024	2023
		£	£	£	£	£	£
<b>Incoming resources</b>							
Donations and gift aid tax recoverable	4	17,530	17,608	50,875	70,125	68,405	87,733
Subscriptions		3,152	2,647			3,152	2,647
Fund raising events - income	5	2,632	1,553			2,632	1,553
Bank interest		1,450	478			1,450	478
<b>Total incoming resources</b>		24,764	22,286	50,875	70,125	75,639	92,411
<b>Resources expended</b>							
Charitable activities - Project grants	4	22,498	11,819	66,503	66,550	89,001	78,369
Fund raising - costs	5	2,011	317			2,011	317
Management and administration	2	4,573	8,323			4,573	8,323
<b>Total resources expended</b>		29,082	20,459	66,503	66,550	95,585	87,009
<b>Income (expenditure) before transfers</b>		(4,318)	1,827	(15,628)	3,575	(19,946)	5,402
<b>Transfers between funds</b>		0	(1,553)	0	1,553	0	0
<b>Net movement in funds</b>		(4,318)	274	(15,628)	5,128	(19,946)	5,402
Total funds brought forward		26,122	25,848	77,247	72,119	103,369	97,967
<b>Total funds carried forward</b>		£21,804	£26,122	£61,619	£77,247	£83,423	£103,369
The above statement includes all gains and losses recognised during the year and derive from continuing activities.							

FARMERS OVERSEAS ACTION GROUP							
Balance sheet - 5th April 2024							
	Note	General Fund		Restricted Fund		Total All Funds	
		2024 £	# 2023 £	2024 £	2023 £	2024 £	2023 £
<b>Current assets</b>							
Gift aid tax recoverable		2,185	1,587	2,575	3,513	4,760	5,100
Prepayments		236	200		0	236	200
Bank and cash balances		19,701	24,335	59,044	73,734	78,745	98,069
		22,122	26,122	61,619	77,247	83,741	103,369
<b>Creditors: amounts due within one year</b>							
Accruals		(318)	0			(318)	0
		£21,804	£26,122	£61,619	£77,247	£83,423	£103,369
<b>Funds</b>							
Income funds	4	£21,804	£26,122	£61,619	£77,247	£83,423	£103,369
The financial statements were approved by the Trustees on							
.....Chairman							
(William Surman)							
.....Treasurer							
(Janet McConville)							

**Notes to the statement of accounts – 5 April 2024****1 Accounting policies**

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the accounts.

*1.1 Basis of preparation*

The accounts have been prepared, under the historical cost convention, in accordance with the Charities Act 2011 and with applicable accounting standards and the Charities Statement of Recommended Practice, Accounting and Reporting by Charities (FRS102), using the accruals basis; with the exception noted in 2.3 below, income and expenditure is brought into account in the period to which it relates which is not necessarily the period it is received or paid.

*1.2 Fund accounting*

The General Fund is unrestricted and is available for use at the discretion of the Trustees in furtherance of FOAG's charitable objectives.

Restricted income funds are those subject to specific restrictions imposed by the donors or by the purpose of the appeal. The purpose and use of the principal restricted funds is set out in the Trustees' Report.

*1.3 Incoming resources*

With the exception of gift aid tax recoverable, which is accrued in line with relevant donations, income is only brought into account when it is received and recorded.

*1.4 Resources expended*

Expenditure is recognised in the financial statements when there is a legal or constructive obligation to pay for goods or services.

FARMERS OVERSEAS ACTION GROUP				
Notes to the financial statements - 5 April 2024				
<b>2 Management and administration</b>				
	2024		2023	
	£	£	£	£
<b>Staff costs</b>				
<i>Salaries</i>	2,634		4,049	
<i>Expenses</i>	0		68	
		2,634		4,117
<b>Project monitoring and support</b>				
<i>Travel and accommodation</i>		0		2,612
<b>Publicity</b>				
<i>Printing</i>	855		750	
<i>Postage</i>	932		633	
		1,787		1,383
<b>Administration</b>				
<i>Bank charges</i>	60		72	
<i>Office supplies</i>	37		98	
<i>Telephone</i>	41		41	
<i>Website</i>	14		0	
		152		211
		£4,573		£8,323
<b>Number of part-time employees :</b>				
<i>Management and administration</i>		2		2
<b>3 Payments to trustees</b>				
No payments were made to or on behalf of any trustee during the year (2023 - £nil)				

FARMERS OVERSEAS ACTION GROUP									
Notes to the financial statement - 5th April 2024									
4 Donations, project grants etc									
Restricted funds									
----- Project expenditure -----									
----- Of which -----									
	Unspent at	Donations		Available	Total	met from	met from	Unspent at	
	05.04.23	and tax	Transfers	for grants	spent	Restricted	General	05.04.24	
	£	recovered	£	£	£	funds	funds	£	£
Summer Appeal 2023	0	8,038	(8,038)	0	0	0	0	0	0
Christmas Appeal 2023	0	5,672	(5,672)	0	0	0	0	0	0
AR Hunston Revolving Fund	1,700			1,700	(890)	(890)	0	810	
Betty Hudson Fund	8,762			8,762	(1,181)	(1,181)	0	7,581	
Budaka Cheshire Home	0			0	(2,800)	0	(2,800)	0	
Butiro Cheshire Home	0			0	(1,236)	0	(1,236)	0	
Buy a Silo	0	271	13,710	13,981	0	0	0	13,981	
Child Sponsorship	11,530	14,712		26,242	(16,594)	(16,594)	0	9,648	
Conservation Agriculture	18,448	958	(2,551)	16,855	(10,343)	(10,343)	0	6,512	
Dr Ambroseli Centre	8,284	20,000		28,284	(22,756)	(22,756)	0	5,528	
Enterprise Fund	35			35	0	0	0	35	
Grow More for Centres	0		2,551	2,551	(2,551)	(2,551)	0	0	
Grow More Waste Less	2,669			2,669	0	0	0	2,669	
Jama Consultancy	130			130	(88)	(88)	0	42	
Kamurasi Primary School	125			125	(1,500)	0	(1,500)	125	
Kiwoko Hospital Nurse Training	1,687			1,687	0	0	0	1,687	
Kumi Klub	221	300		521	0	0	0	521	
Masindi Centre for the Handicapped	103			103	0	0	0	103	
Medical operations	19,337	21		19,358	(7,003)	(7,003)	0	12,355	
PASNEC	2,269	903		3,172	(9,172)	(3,172)	(6,000)	0	
St Francis Cheshire Home	10			10	(200)	0	(200)	10	
St Francis Sec. School for the Blind	0			0	(1,537)	0	(1,537)	0	
St Joseph's School	0			0	(6,000)	0	(6,000)	0	
Patrick Walusansa	12			12	0	0	0	12	
YOUFRA	1,925			1,925	(5,150)	(1,925)	(3,225)	0	
<b>5th April 2024</b>	<b>77,247</b>	<b>50,875</b>	<b>0</b>	<b>128,122</b>	<b>£(89,001)</b>	<b>£(66,503)</b>	<b>£(22,498)</b>	<b>£61,619</b>	
<b>5th April 2023</b>	<b>72,119</b>	<b>70,125</b>	<b>1,553</b>	<b>143,797</b>	<b>£(78,369)</b>	<b>£(66,550)</b>	<b>£(11,819)</b>	<b>£77,247</b>	
Details of the purposes of the above projects are set out in the Trustees' Report.									
Unrestricted funds									
		Donations			General fund				
		and other			expenditure				
		income							
General									
5th April 2024	26,122	24,764	0	50,886	(29,082)		(29,082)	£21,804	
5th April 2023	25,848	23,912	1,553	48,207	(22,085)		(22,085)	£26,122	
5th April 2024	£103,369	£75,639	£0	£179,008	£(118,083)	£(66,503)	£(51,580)	£83,423	
5th April 2023	£97,967	£94,037	£0	£192,004	£(100,454)	£(66,550)	£(33,904)	£103,369	

<b>FARMERS OVERSEAS ACTION GROUP</b>					
<b>Notes to the financial statement - 5th April 2024</b>					
<i>5 Fund raising events and costs</i>					
	Income	Costs	Surplus	Surplus	
	2024			2023	
	£	£	£	£	
Concert	2.632	(1.781)	851	1.553	
	<b>£2.632</b>	<b>(1.781)</b>	<b>851</b>	1.553	
<i>Other fund raising costs</i>					
Just Giving charges		(216)	(216)	(216)	
Sumup charges		(14)	(14)	(101)	
		<b>£(2.011)</b>	<b>£621</b>	£1.236	

**FARMERS OVERSEAS ACTION GROUP**

England & Wales - Charity number 1164747

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# Accounts

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# Trustees' Report

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For the year ended 5th April 2023

Farmers Overseas Action Group (FOAG) is a Charitable Incorporated Organisation

***Trustees' report***

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***Administrative office***

The Old Rectory, Stanford Bridge, Worcester, WR6 6SH

***Trustees***

The Trustees who have served during the year and up to the date of this report are: Christiana Bentley, Michael Bentley, Nabil Jamous, Ian Kirby (absent), Janet McConville, Jane Sturdy, Christopher Sturdy, William Surman, Alex Letts. The Trustees are also the Committee and, as such, are appointed by full members at the Annual General Meeting.

***Independent examiner***

Alan Hess, Arran House, Western Road, Hagley, West Midlands, DY9 0HZ.

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***Our projects include:***

1. Three Cheshire rehabilitation centres at Butiru, Budaka and Soroti, all located in eastern Uganda. They support children and young adults with disabilities such as club foot and the aftermath of polio and malaria in older children and arrange for corrective operations, rehabilitation, aftercare and integration within their families and communities (post-operative care, physiotherapy, crutches, wheelchairs, skill training etc.).
2. Pearls of Africa Special Needs Centres (PASNEC) at Kanyanya and Seguku in Kampala; these centres support children with learning difficulties.
3. The independent hospital at Kiwoko where FOAG is providing funds for nurse and midwife training, now in a form of student loan to enable the pot to grow and allow more access to students who would be unable to otherwise access training.
4. The independent hospital at Kumi, originally a leprosy hospital, but now a general hospital, where FOAG assisted with the provision of maintenance and capital equipment.
5. The boarding unit of Kamurasi Primary School at Masindi that is for disabled children. FOAG provided

6. funds to build a residential home for the blind children that attend the school and now partially funds the maintenance of these children. The scope of the project is to integrate disabled children into mainstream education.
7. The Chekwii Initiative for Rural and Integrated Development (CIRIDE), formerly the Namalu Agricultural Centre is in the Karamoja region of Eastern Uganda where FOAG finances the storage of crops between harvests and provides training and support in post-harvest handling.
8. Eastern Archdiocesan Development Network (EADEN). FOAG has partnered with EADEN as the implementation partner for our Waste Less and Conservation Agriculture initiatives.
9. The sponsorship of individual students undertaking secondary and tertiary education.
10. YOUFRA – Young Franciscan centre supports and educates young mothers and their children who were teenage rape victims of the Lord's Resistance Army. Support was given for food, medical operations, and infrastructure improvements.
11. Grow more– This project supports, trains, and supervises the four centres in sustainably growing their own food and to become self-sufficient and less reliant on donations to feed the centres.
12. Dr Ambroseli Medical Centre is an associate project not funded by FOAG. It is vetted to ensure that its practice falls within the objects of FOAG, but it is not monitored by an annual visit in the same way as FOAG projects although it has been visited on several occasions.

The Trustees have had regard to the Charity Commission's guidance on public benefit and have ample evidence that FOAG's activities directly benefit considerable numbers of people whose lives are bettered in various ways; receiving education and vocational training and material assistance; improved (or any) medical care and rehabilitation; improved water supply; improved means to feed themselves and an ability to earn a living in the country.

FOAG has a moderate Associate Membership base comprising individuals, families, and corporate groups such as churches, schools, Rotary clubs, etc. Individuals and families contribute a minimum subscription of £20 per annum and in return receive an annual newsletter.

FOAG employs a paid part-time administrator. All other Trustees, Officers and Committee members work without remuneration. The costs of monitoring the projects in Uganda are usually borne by those Committee members who make the visit.

### ***Safeguarding***

FOAG's role in Uganda is providing support, general and agricultural education, medical facilities and food security in the rural areas of eastern and northern Uganda. It does this with financial support for existing local organisations having first vetted the potential partner and, in most cases, having had a long productive relationship with them. The initial vetting and on-going monitoring of our partner organisations is carried out by a minimum of two trustees. Every year these trustees aim to visit each project to ensure that it is well run and that the funds provided by FOAG have been used wisely and for the agreed purpose. This monitoring includes the arrangements for safeguarding the vulnerable and their reintegration with their families and communities. FOAG's partner organisations are run by professional staff; nuns, teachers, doctors, and nurses etc but are situated in very rural areas where, until quite recently, written safeguarding policies were unheard of. These are beginning to appear in some of our partner organisations and are now routinely requested as part of our monitoring process. FOAG's contribution to the budgets of the organisations we support is relatively modest but the outcomes for the individuals involved is huge. In some cases, this limits the influence that FOAG can have.

Our UK administrator has no personal contact with the vulnerable people we support, and our Ugandan co-

ordinator has no unsupervised contact with them.

Given the nature of the work that FOAG undertakes its trustees consider safeguarding a particularly important issue. They keep the subject under review and work with their partner organisations to improve the transparency of their policies. FOAG has a written safeguarding policy that has been approved by the Trustees.

### ***Achievements and performance***

As well as supporting the four centres for life-changing medical operations, rehabilitations, and education, FOAG continues to develop its focus on farming and in particular conservation or evergreen agriculture, as well as expanding the waste less and grow more initiatives.

### ***Project Monitoring 17-02.2023 to 05.03.2023***

All the FOAG projects are visited and assessed at least once a year during a Project Monitoring Visit (PMV) by a team comprised of at least two members of the Committee, and potential new projects which may be brought to their attention are also visited and evaluated. These visiting members produce a written report to the Committee. The Committee meets about six times a year and considers the various affairs of the charity and decides on the allocation of funds to the projects. Throughout the year delegated Committee members keep in close touch with the people in Uganda running individual projects and report at Committee meetings.

Four committee members, Nabil Jamous, Christopher and Jane Sturdy and Cecilia Dean visited the projects. The PMV reported in writing on all the projects visited.

## **1. Waste Less project / Food security**

One third of all food harvested in Uganda is lost before it gets to the people it is meant to feed. Most of this is due to poor post-harvest handling and lack of adequate storage. This level of inefficiency has huge economic, social, and environmental impacts.

FOAG partnered with two Ugandan NGOs CIRIDE and EADEN to set up the Waste Less Food project to work with local communities by training farmers in the post-harvest handling of their crops to reduce food waste on their farms, to provide improved grain storage such as air-tight grain bags and metal silos, also to maintain bulking stores to ensure food security within the local areas. The crop is bought from trained farmers during harvest at a premium, and sold back into the communities when there are shortages at less than the market rate. During harvest food prices are generally lower than the price being sold at, hence the surplus which is used to support the operation. A percentage of food is also distributed to families who cannot otherwise afford to buy food. One of the most attractive elements of the scheme is that it is financially sustainable – all money spent filling the store is recouped every year when the maize is sold back into the community.

CIRIDE (Chekwii Initiative for Rural and Integrated Development) in Namalu, a region in Karamoja, in northeast Uganda, it has the worst socio-economic indicators in Uganda with around three quarters of people living below the poverty line. The project works with 300 farmers, and maintain a 40-ton store.

Since providing the initial funding to set it up in 2016, the project has become self-sufficient, producing surplus funds that are used to support to train and benefit farmers and the local community every year.

The FOAG's summer 2021 appeal yielded £10,879. Money was used to purchase 75 airtight metal silos, that were made to order, ranging in sizes between 1 and 1.5 tons' capacity. These were distributed by CIRIDE in Namalu to local families to help improve food storage and reduce waste on the farms, at the same time increasing the capacity locally.

During the 2023 visit, the team have inspected the CIRIDE site and visited 10 of the Silos beneficiaries on their farms. No new Money were given to CIRIDE during the current financial year.

In 2018 and 2019 we expanded the project to EADEN (Eastern Archdiocesan Development Network) to build two Waste Less Food projects with 400 farmers each and a 40-ton community store in the sub counties of Budhaya and Nawaningi. The area operates two seasons per year, we have visited the two sites and found that stores were empty at Nawaningi, we found the cooperative did not bulk due to price instability and thought there was a risk in bulking, money was still being held in the bank account and by the time we are writing this report, we were told bulking had already taking place in the following season. Budhaya took the risk and bulked.

No additional funds were given to these projects in the current financial year.

## **2. Evergreen Agriculture**

Agriculture contributes around a quarter of Uganda's GDP and it is the country's main economic driver; however, farmers face great challenges. The rising rural population has increased pressure on land availability. The traditional crop rotation under which land could be rested between crops is no longer possible. With a reduced acreage farmers must now cultivate the same ground year after year. In addition, climate change has caused more extreme weather, such as crippling droughts and torrential rains. Subsistence farmers struggle to grow enough food for the family, let alone a surplus.

Conservation agriculture is part of the solution, as it allows farmers to manage their land sustainably

In 2020 FOAG teamed up with a local Ugandan NGO called EADEN in Eastern Uganda to commence a four-year project to promote the adoption of sustainable agricultural practices, sometimes called regenerative or conservation agriculture (CA). The project includes four demonstration plots where farmers are trialling and demonstrating CA techniques. As the demonstration farms become established, They hope to expand CA onto neighbouring holdings.

No money was paid into the project during the financial year 2022-2023, money due to be paid was held back due to the lack of the M&E reports from the project. The issue has been resolved since the end of the financial year and money released already.

## **3. Rehabilitation Centres**

FOAG continues to support the Centres at Budaka, Butiru, Pamba, Tororo and Lira. We provided funds for building maintenance, improving access to water, life-changing medical operations, patient transport, and food.

A total of £3,819 was granted to the YOFRA and Butiru to cover the cost of general maintenance at the centres and support with food buying.

The Sisters in charge at the centres prepare the children for their operation and refer them to local hospitals for treatment (usually Kumi or CoRSU), before continuing their education and rehabilitation back at the centre to help the children to live a full life. Many of the children that are brought to the centres by their families or by outreach programs have disabilities in varying degrees, and are unable to support themselves. FOAG has for many years funded some of the necessary operations. Around thirty five medical procedures were carried out in the past year at a cost of £3,502. This figure includes transport, pre-and post-operation assessments, feeding the children before and after operations, physio and for prostheses such as prosthetic legs for child amputees.

The centres struggle with feeding the children daily and in the year in question FOAG made a number of grants for food. As result FOAG started a new initiative in 2019 to make the centres self-sufficient in food production and without the need to be reliant on donations. FOAG has appointed a specialist in Conservation Agriculture (CA) to establish evergreen farms and train the centres in such practices. Conservation Agriculture is a climate resilient approach focused on protecting soils and increasing water retention through minimum tillage, crop rotation, and use of leguminous shrubs and cover crops. As part of the scheme, each

centre appointed a gardener to supervise and maintain the fields under the supervision of our appointed specialist. The project was expanded to include additional 40, a total of 80 local subsistence farming families to which training and input, such trees, seedlings and fertilisers were provided. The expectation is that the centres will become less dependent on the specialist and therefore the cost will decrease.

The integration of vegetable growing not only helps improve the children's diet, but any surplus is sold to provide an income stream. Total spent on 2 seasons growing amounted to little under **£17,020**. Meeting the cost of food for the homes is a serious and time consuming endeavour; this investment will help alleviate these concerns creating time to provide the children with additional support.

#### **4. Pearls of Africa Special Needs Centres (PASNEC)**

Pearls of Africa Special Needs Centres (PASNEC) Foundation operates from two sites – Kanyanya and Seguku – near the capital city Kampala. The centres help children, from age two upwards with a mental or physical disability, to develop skills for a fulfilled life. These include basic life skills like washing, bathing, and laundry as well as education in basic numeracy and literacy and vocational skills such as woodwork, brickwork, cooking and crafts. Total Funds provided to support the operation is £6000, money generally donated into unrestricted funds to support Staff Salary and the running cost of the project.

#### **5. Kiwoko Hospital**

FOAG's involvement with Kiwoko Hospital has been to assist with nurse and midwife training. In 2017 the Project Monitoring Team advised the Deputy Medical Superintendent that it could not continue with its regular payment of £4,000 per annum but would consider "one off" applications from the Hospital and all current funds will form as a student loan scheme so that the money can revolve and reach more students.

The current revolving fund stands at approximately £7,500. No new funds were given in the current financial year.

#### **6. Kumi Hospital**

It is vital that the hospital has a reliable standby source of electricity. In previous years FOAG assisted with topping up Doctors' salaries to encourage continuation and for better standards to be maintained. This ceased after the 2017 PMV visit, but FOAG continued to maintain and provide diesel for the electricity generator that Rotary donated in 2006.

In recent months the diesel generator had become problematic and too expensive to maintain, having already broken down and overhauled on two occasions, and over 16000 hours of operation, it was felt it was the time to replace the generator as it was relied on it during operations. With the hospital approval FOAG agreed to do the summer appeal to replace the generator, the appeal yielded £10,100 with a top-up from the current Kumi and operation funds we replaced the generator at a cost of £13,613. The generator was inspected during the 2023 PMV and found to be well looked after, and in the 7 months since installation it had already done 408 hours of operation.

#### **7. Kamurasi Primary School**

Kamurasi is situated in Masindi and the Headteacher for the last seven years has been Lillian Byakagaba. During that time pupil numbers have more than doubled to 1280 of which 181 are special needs children, suffering some sight or speech impairment, Downs Syndrome, autism, etc. 52 children are boarders. The school offers specialist education such as Braille and sign language, vocational training to provide life enhancing skills and a standard curriculum-based education. Kamurasi also advocates integral teaching, which helps eliminate the stigma associated with disabled children.

FOAG's involvement with the school began when a group of supporters had a sponsored Channel swim and raised over £25,000 which enabled the accommodation unit to be built. There are 8 support staff who look after the boarding children and two of these, the matron and the cook, live in. FOAG currently provides £500 per quarter to assist with the provision of food for the boarders, a total of £2000 was sent during the year.

## **8. Sponsoring Children's Education**

Only 1 in 4 children who start primary school in Uganda makes it to secondary school, with family issues and school fees keeping many teens, especially girls, from pursuing their education. Only 35 per cent of those that make it through secondary school end up in higher education – with many put off by the financial burden. FOAG and its supporters have been sponsoring young people through education since 2008.

Thanks to our supporters, there are currently 27 students being sponsored through secondary schools, colleges, and universities. The cost of Sponsorship for the financial year amounted to £19,628.

We keep in regular contact with the students, their carers and their sponsors in UK.

### ***The Future***

Agricultural developments are being developed in Partnership with well-established Ugandan NGOs involving a financial commitment by FOAG and the Implementing Partner over several growing seasons in recognition of the need to fully establish the new ways of farming and of convincing farmers of their value.

The Grow More Programme, where the focus is on introducing Evergreen Agriculture, aims to increase yield and improve soil fertility to make agriculture both sustainable and resilient in the face of climate change and global warming.

The Waste Less Programme is on a full repayable loan basis. FOAG has funded storage silos to reduce crop loss and provide food security by enabling the crop to be sold to maximise income.

### ***Financial review***

The proportion of donors' contributions that a charity spends on communicating with donors, reporting, management and publicity is always a difficult decision for trustees. Over the years, the FOAG Treasurer and trustees have sought to keep this figure in the region of 7%, significantly lower than most national charities. In the current financial year, our administration cost amounted to 3.2% of total outgoings.

### ***Reserves***

The Committee aim to maintain between £5,000 and £10,000 uncommitted general funds to be able to continue to support those projects requiring a regular flow of funds and to be able to respond to unforeseen emergency requests. The closing unrestricted balance this year was £26,122. This figure recognises the need to be cautious in the current economic climate, the reduced donations in the year under review and developments that will take place in the year ending 5<sup>th</sup> April 2024.

## **Thanks**

The Trustees recognise and thank the Members for their generous donations and responses to Appeals. Without their generosity it would be impossible to continue FOAG's important work in Uganda.

Approved by the Trustees and signed on their behalf

.....  
Nabil Jamous Chairman  
24<sup>th</sup> January 2024

**FARMERS OVERSEAS ACTION GROUP**  
**REPORT of the Independent Examiner for the year ended 5<sup>th</sup> April 2023**

I have examined the Statement of Financial Activities for the year ended 5<sup>th</sup> April 2023 and Balance Sheet as at 5th April 2023 together with the books and vouchers produced and also information and explanations given by the Honorary Treasurer.

In my opinion the Balance Sheet together with the Financial Statement give respectively a true and view of the Charity's affairs as at 5<sup>th</sup> April 2023 and its surplus/(deficiency) for the year ended on that date and confirm they are in agreement with the books and records and information given by the Honorary Treasurer.



**Alan Hess F.C.A.**  
Arran House  
Western Road  
Hagley  
DY9 0HZ

## FARMERS OVERSEAS ACTION GROUP

## Statement of financial activities - year ended- 5th April 2023

	Not	General fund		Restricted fund		Total all funds	
		2023 £	2022 £	2023 £	2022 £	2023 £	2022 £
<b>Incoming resources</b>							
Donations and gift aid tax recoverable	4	17,608	17,919	70,125	62,301	87,733	80,220
Subscriptions		2,647	3,204			2,647	3,204
Fund raising events - income	5	3,179	0			3,179	0
Bank interest		478	12			478	12
<b>Total incoming resources</b>		<b>23,912</b>	<b>21,135</b>	<b>70,125</b>	<b>62,301</b>	<b>94,037</b>	<b>83,436</b>
<b>Resources expended</b>							
Charitable activities - Project grants	4	11,819	22,823	66,550	105,897	78,369	128,720
Fund raising - costs	5	1,943	217			1,943	217
Management and administration	2	8,323	3,588			8,323	3,588
<b>Total resources expended</b>		<b>22,085</b>	<b>26,628</b>	<b>66,550</b>	<b>105,897</b>	<b>88,635</b>	<b>132,525</b>
<b>Income (expenditure) before transfers</b>		<b>1,827</b>	<b>(5,493)</b>	<b>3,575</b>	<b>(43,596)</b>	<b>5,402</b>	<b>-49,089</b>
<b>Transfers between funds</b>		<b>(1,553)</b>	<b>0</b>	<b>1,553</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net movement in funds</b>		<b>274</b>	<b>(5,493)</b>	<b>5,128</b>	<b>(43,596)</b>	<b>5,402</b>	<b>(49,089)</b>
Total funds brought forward		25,848	31,341	72,119	115,715	97,967	147,056
<b>Total funds carried forward</b>		<b>£26,122</b>	<b>£25,848</b>	<b>£77,247</b>	<b>£72,119</b>	<b>£103,369</b>	<b>£97,967</b>

The above statement includes all gains and losses recognised during the year and derive from continuing activities.

## FARMERS OVERSEAS ACTION GROUP

## Balance sheet - 5th April 2023

	Note	General Fund		Restricted Fund		Total All Funds	
		2023 £	# 2022 £	2023 £	2022 £	2023 £	2022 £
<b>Current assets</b>							
Gift aid tax recoverable		1,587	1,565	3,513	2,158	5,100	3,723
Pre payments		200	100		810	200	910
Bank and cash balances		24,335	24,199	73,734	69,151	98,069	93,350
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		26,122	25,864	77,247	72,119	103,369	97,983
<b>Creditors: amounts due within one year</b>							
Accruals		0	(16)			0	(16)
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		£26,122	£25,848	£77,247	£72,119	£103,369	£97,967
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Funds</b>							
Income funds	4	£26,122	£25,848	£77,247	£72,119	£103,369	£97,967
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

The financial statements were approved by the Trustees on

.....Chairman  
(Nabil Jamous)

.....Treasurer  
(Janet McConville)

**Notes to the statement of accounts – 5 April 2023****1 Accounting policies**

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the accounts.

*1.1 Basis of preparation*

The accounts have been prepared, under the historical cost convention, in accordance with the Charities Act 2011 and with applicable accounting standards and the Charities Statement of Recommended Practice, Accounting and Reporting by Charities (FRS102), using the accruals basis; with the exception noted in 2.3 below, income and expenditure is brought into account in the period to which it relates which is not necessarily the period it is received or paid.

*1.2 Fund accounting*

The General Fund is unrestricted and is available for use at the discretion of the Trustees in furtherance of FOAG's charitable objectives.

Restricted income funds are those subject to specific restrictions imposed by the donors or by the purpose of the appeal. The purpose and use of the principal restricted funds is set out in the Trustees' Report.

*1.3 Incoming resources*

With the exception of gift aid tax recoverable, which is accrued in line with relevant donations, income is only brought into account when it is received and recorded.

*1.4 Resources expended*

Expenditure is recognised in the financial statements when there is a legal or constructive obligation to pay for goods or services.

## FARMERS OVERSEAS ACTION GROUP

Notes to the financial statements - 5 April 2023

**2 Management and administration**

	2023		2022	
	£	£	£	£
Staff costs				
<i>Salaries</i>	4,049		1,867	
<i>Expenses</i>	<u>68</u>		<u>0</u>	
		4,117		1,867
Project monitoring and support				
<i>Travel and accommodation</i>		2,612		0
Publicity				
<i>Printing</i>	750		689	
<i>Postage</i>	<u>633</u>		<u>636</u>	
		1,383		1,325
Administration				
<i>Bank charges</i>	72		102	
<i>AFEX charges</i>	0		195	
<i>Office supplies</i>	98		57	
<i>Telephone</i>	<u>41</u>		<u>42</u>	
		211		396
		<u>£8,323</u>		<u>£3,588</u>
Number of part-time employees :				
<i>Management and administration</i>		2		2

**3 Payments to trustees**

No payments were made to or on behalf of any trustee during the year (2022 - £nil)

## FARMERS OVERSEAS ACTION GROUP

## Notes to the financial statement - 5th April 2023

## 4 Donations, project grants etc

## Restricted funds

	Unspent at 05.04.22 £	Donations and tax recovered £	Transfers £	Available for grants £	----- Project expenditure -----			Unspent at 05.04.23 £
					Total spent £	met from Restricted funds £	met from General funds £	
Appeal 2022	0	10,100	3,513	13,613	(13,613)	(13,613)	0	0
AR Hunston Revolving Fund	1,700			1,700		0	0	1,700
Butiro Cheshire Home				0	(1,100)	0	(1,100)	0
Child Sponsorship	7,587	23,571		31,158	(19,628)	(19,628)	0	11,530
Conservation Agriculture	1,428	17,553	(533)	18,448		0	0	18,448
Dr Ambroseli Centre	800	14,990		15,790	(7,506)	(7,506)	0	8,284
Betty Hudson	10,645			10,645	(1,883)	(1,883)	0	8,762
Enterprise Fund	551	35	(551)	35		0	0	35
Buy a Silo	588	632	1,757	2,977	(2,977)	(2,977)	0	0
Grow More for Centres	0		17,020	17,020	(17,020)	(17,020)	0	0
Grow More Waste Less	3,875		(1,206)	2,669		0	0	2,669
Jama Consultancy	107	444		551	(421)	(421)	0	130
Kamurasi Primary School	125			125	(2,000)	0	(2,000)	125
Kiwoko Hospital Nurse Training	1,687			1,687		0	0	1,687
Kumi Klub	1,231	300	(1,310)	221		0	0	221
Masindi Centre for the Handicapped	103			103		0	0	103
Medical operations	24,811	231	(2,203)	22,839	(3,502)	(3,502)	0	19,337
New Oxen Scheme	14,934		(14,934)	0		0	0	0
PASNEC	0	2,269		2,269	(6,000)	0	(6,000)	2,269
St Francis Cheshire Home	10			10		0	0	10
Patrick Walusansa	12			12		0	0	12
YOUFRA	1,925			1,925	(2,719)	0	(2,719)	1,925
5th April 2023	72,119	70,125	1,553	143,797	£(78,369)	£(66,550)	£(11,819)	£77,247
5th April 2022	115,715	62,301	0	178,016	£(178,720)	£(105,897)	£(22,823)	£72,119

Details of the purposes of the above projects are set out in the Trustees' Report.

## Unrestricted funds

		Donations and other income		General fund expenditure				
General								
5th April 2023	25,848	23,912	(1,553)	48,207	(22,085)	(22,085)	£26,122	
5th April 2022	31,341	21,135	0	52,476	(26,628)	(26,628)	£25,848	
5th April 2023	£97,967	£94,037	£0	£192,004	-£100,454	£(66,550)	£(33,904)	£103,369
5th April 2022	£147,056	£83,436	£0	£230,492	-£205,348	-£105,897	£(49,451)	£97,967

**FARMERS OVERSEAS ACTION GROUP****Notes to the financial statement - 5th April 2023***5 Fund raising events*

	Income	Costs	Surplus	<i>Surplus</i>
	£	2023 £	£	2022 £
Concert	3,179	(1,626)	1,553	0
	<u>£3,179</u>	<u>(1,626)</u>	<u>1,553</u>	0
<i>Other fund raising costs</i>				
Just Giving charges		(216)	(216)	(216)
Big Give		(101)	(101)	0
PayPal charges		0	0	(1)
		<u>£(1,943)</u>	<u>£1,236</u>	<u>£(217)</u>

**FARMERS OVERSEAS ACTION GROUP**

England & Wales - Charity number 1164747

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# Accounts

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# Trustees' Report

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For the year ended 5th April 2022

Farmers Overseas Action Group (FOAG) is a Charitable Incorporated Organisation

***Trustees' report***

The trustees present their statutory report together with the financial statements of Farmers Overseas Action Group ('FOAG') registered charity number 1164747 for the year ending 5<sup>th</sup> April 2022.

This trustees' report has been prepared in accordance with the statement of recommended practice (SORP) for small charities as issued by the Charity Commission of England and Wales.

The financial statements have been prepared in accordance with the accounting policies set out on page 11 and comply with FOAG's constitution and applicable laws and 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 United Kingdom and Republic of Ireland.

***Administrative office***

The Old Rectory, Stanford Bridge, Worcester, WR6 6SH

***Trustees***

The Trustees who have served during the year and up to the date of this report are: Christiana Bentley, Michael Bentley, Nabil Jamous, Ian Kirby, Janet McConville, Jane Sturdy, Christopher Sturdy, William Surman. Alex Letts re-appointed on the 27<sup>th</sup> January 2022.

The Trustees are also the Committee and, as such, are appointed by full members at the Annual General Meeting.

***Independent examiner***

Alan Hess, Arran House, Western Road, Hagley, West Midlands, DY9 0HZ.

***Charity's bankers***

CAF Bank, 25 Kings Hill Avenue, West Malling, Kent, ME19 4JQ.

National Westminster Bank Plc, Worcester Cross Branch, 1 The Cross, Worcester, WR1 3PR.

***Objects of the charity***

The charity is established to relieve poverty, distress and suffering in developing countries by providing practical help, education and support to farmers and rural communities. Since it was established in 1981 it has concentrated its efforts in eastern and northern Uganda.

***Governing document***

The charity has a constitution.

***Our projects include:***

1. Three Cheshire rehabilitation centres at Butiru, Budaka and Soroti, all located in eastern Uganda. They support children and young adults with disabilities such as club foot and the aftermath of polio and malaria in older children and arrange for corrective operations, rehabilitation, aftercare and integration within their families and communities (post-operative care, physiotherapy, crutches, wheelchairs, skill training etc.).
2. Pearls of Africa Special Needs Centres (PASNEC) at Kanyanya and Seguku in Kampala; these centres support children with learning difficulties.
3. The independent hospital at Kiwoko where FOAG is providing funds for nurse and midwife training, now in a form of student loan to enable the pot to grow and allow more access to students who would be unable to otherwise access training.
4. The independent hospital at Kumi, originally a leprosy hospital, but now a general hospital, where FOAG assisted with the provision of maintenance and capital equipment.

5. The boarding unit of Kamurasi Primary School at Masindi that is for disabled children. FOAG provided funds to build a residential home for the blind children that attend the school and now partially funds the maintenance of these children. The scope of the project is to integrate disabled children into mainstream education.
6. The Kigulya Primary School where FOAG has provided funds to maintain the school, buy additional equipment and grow maize on land attached to the school so that the children can have a meal each day that helps them concentrate and ensures attendance.
7. The Chekwii Initiative for Rural and Integrated Development (CIRIDE), formerly the Namalu Agricultural Centre is in the Karamoja region of Eastern Uganda where FOAG finances the storage of crops between harvests and provides training and support in post-harvest handling.
8. Eastern Archdiocesan Development Network (EADEN). FOAG has partnered with EADEN as the implementation partner for our Waste Less and Conservation Agriculture initiatives.
9. The sponsorship of individual students undertaking secondary and tertiary education.
10. YOFRA – Young Franciscan centre supports and educates young mothers and their children who were teenage rape victims of the Lord's Resistance Army. Support was given for food, medical operations, and infrastructure improvements.
11. Grow more – This project supports, trains, and supervises the four centres in sustainably growing their own food and to become self-sufficient and less reliant on donations to feed the centres.
12. Dr Ambroseli Medical Centre is an associate project not funded by FOAG. It is vetted to ensure that its practice falls within the objects of FOAG, but it is not monitored by an annual visit in the same way as FOAG projects although it has been visited on several occasions.

The Trustees have had regard to the Charity Commission's guidance on public benefit and have ample evidence that FOAG's activities directly benefit considerable numbers of people whose lives are bettered in various ways; receiving education and vocational training and material assistance; improved (or any) medical care and rehabilitation; improved water supply; improved means to feed themselves and an ability to earn a living in the country.

FOAG has a moderate Associate Membership base comprising individuals, families, and corporate groups such as churches, schools, Rotary clubs, etc. Individuals and families contribute a minimum subscription of £20 per annum and in return receive an annual newsletter.

FOAG employs a paid part-time administrator. All other Trustees, Officers and Committee members work without remuneration. The costs of monitoring the projects in Uganda are usually borne by those Committee members who make the visit.

### ***Safeguarding***

FOAG's role in Uganda is providing support, general and agricultural education, medical facilities and food security in the rural areas of eastern and northern Uganda. It does this with financial support for existing local organisations having first vetted the potential partner and, in most cases, having had a long productive relationship with them. The initial vetting and on-going monitoring of our partner organisations is carried out by a minimum of two trustees. Every year these trustees visit each project to ensure that it is well run and that the funds provided by FOAG have been used wisely and for the agreed purpose. This monitoring includes the arrangements for safeguarding the vulnerable and their reintegration with their families and communities. FOAG's partner organisations are run by professional staff; nuns, teachers, doctors, and nurses etc but are situated in very rural areas where, until quite recently, written safeguarding policies were unheard of. These are beginning to appear in some of our partner organisations and are now routinely requested as

part of our monitoring process. FOAG's contribution to the budgets of the organisations we support is relatively modest but the outcomes for the individuals involved is huge. In some cases, this limits the influence that FOAG can have.

Our UK administrator has no personal contact with the vulnerable people we support, and our Ugandan co-ordinator has no unsupervised contact with them.

Given the nature of the work that FOAG undertakes its trustees consider safeguarding a particularly important issue. They keep the subject under review and work with their partner organisations to improve the transparency of their policies. FOAG has a written safeguarding policy that has been approved by the Trustees.

### ***Project Monitoring***

All the FOAG projects are visited and assessed at least once a year during a Project Monitoring Visit (PMV) by a team comprised of at least two members of the Committee, and potential new projects which may be brought to their attention are also visited and evaluated. These visiting members produce a written report to the Committee. The Committee meets about six times a year and considers the various affairs of the charity and decides on the allocation of funds to the projects. Throughout the year delegated Committee members keep in close touch with the people in Uganda running individual projects and report at Committee meetings.

Due to COVID-19, FOAG has been unable to visit the projects for the last three years, instead we had to rely on remote communication like mobile phones, email and WhatsApp for updates and photographic evidence on progress. Last PMV was completed in March 2019.

### ***Achievements and performance***

As well as supporting the four centres for life-changing medical operations, rehabilitations, and education, FOAG continues to develop its focus on farming and in particular conservation or evergreen agriculture, as well as expanding the waste less and grow more initiatives.

#### **1. Waste Less project**

One third of all food harvested in Uganda is lost before it gets to the people it is meant to feed. Most of this is due to poor post-harvest handling and lack of adequate storage. This level of inefficiency has huge economic, social, and environmental impacts.

FOAG have partnered with a local Ugandan NGO called CIRIDE (Chekwii Initiative for Rural and Integrated Development) in the Namalu region to set up a Waste Less Food project in northeast Uganda. The project works with 300 farmers to reduce food waste on their farms, provide improved grain storage such as air-tight grain bags and metal silos, and maintain a 40-ton store to ensure food security in the community. Since providing the initial funding to set it up in 2016, the project has become self-sufficient, producing surplus funds that are used to train and benefit farmers and the local community every year.

In 2018 and 2019 we expanded the project partnering with a local Ugandan NGO called EADEN (Eastern Archdiocesan Development Network) to build two Waste Less Food projects with 400 farmers each and a 40-ton community store in the sub counties of Budhaya and Nawandala. The area operates two seasons per year. No additional funds were given to these projects in the current financial year, however, the project at Nawandala has not performed as expected, they had shipped almost 50% of the grain held to be milled and sold as flour, but the money was never collected. The remaining funds and project were reallocated to Nawaningi co-operative. Nawandala is still in the process of recovering the funds from the third party.

FOAG's summer 2021 appeal yielded £10,879. Money was used to purchase 75 airtight metal silos, ranging in sizes between 1 and 1.5 tons' capacity. These were distributed by CIRIDE in Namalu to local families to help improve food storage and reduce waste.

#### **2. Evergreen Agriculture**

Agriculture contributes around a quarter of Uganda's GDP and it is the country's main economic driver; however, farmers face great challenges. The rising rural population has increased pressure on land availability. The traditional crop rotation under which land could be rested between crops is no longer possible. With a reduced acreage farmers must now cultivate the same ground year after year. In addition, climate change has caused more extreme weather, such as crippling droughts and torrential rains. Subsistence farmers struggle to grow enough food for the family, let alone a surplus. Conservation agriculture is part of the solution, as it allows farmers to manage their land sustainably

In 2020 FOAG teamed up with a local Ugandan NGO called EADEN in Eastern Uganda to commence a four-year project to promote the adoption of sustainable agricultural practices, sometimes called regenerative or conservation agriculture (CA). The project includes four demonstration plots where farmers are trialling and demonstrating CA techniques. As the demonstration farms become established, we hope to expand CA onto neighbouring holdings. Total money invested in the current year amounted to £1,415 under budget due to Covid.

### **3. Rehabilitation Centres**

FOAG continues to support the Centres at Budaka, Butiru, Pamba, Tororo and Lira. We provided funds for building maintenance, improving access to water, life-changing medical operations, patient transport, and food.

A total of £4,445 was granted to the centres to cover the cost of on-site computer training course, 2 second hand computers, 5 wheelchairs, food and a grant to grow aubergines for income generating activity.

The Sisters in charge at the centres prepare the children for their operation and refer them to local hospitals for treatment (usually Kumi or CoRSU), before continuing their education and rehabilitation back at the centre to help the children to live a full life. Many of the children that are brought to the centres by their families or by outreach programs have disabilities in varying degrees, and are unable to support themselves. FOAG has for many years funded some of the necessary operations. Around thirty six medical procedures were carried out in the past year at a cost of £5,829. This figure includes transport, pre-and post-operation assessments, feeding the children before and after operations, physio and for prostheses such as prosthetic legs for child amputees.

The centres struggle with feeding the children daily and in the year in question FOAG made a number of grants for food. As result FOAG started a new initiative in 2021 to make the centres self-sufficient in food production and without the need to be reliant on donations. FOAG has appointed a specialist in Conservation Agriculture (CA) to establish evergreen farms and train the centres in such practices. Conservation Agriculture is a climate resilient approach focused on protecting soils and increasing water retention through minimum tillage, crop rotation, and use of leguminous shrubs and cover crops. As part of the scheme, each centre appointed a gardener to supervise and maintain the fields under the supervision of our appointed specialist. The project was expanded to include 40 local subsistence farming communities to which training and input, such trees, seedlings and fertilisers were provided. The expectation is that the centres will become less dependent on the specialist and therefore the cost will decrease.

The integration of vegetable growing not only helps improve the children's diet, but any surplus is sold to provide an income stream. Total spent on 2 seasons growing amounted to little under £31,822. Meeting the cost of food for the homes is a serious and time consuming endeavour; this investment will help alleviate these concerns creating time to provide the children with additional support.

### **4. Pearls of Africa Special Needs Centres (PASNEC)**

Pearls of Africa Special Needs Centres (PASNEC) Foundation operates from two sites – Kanyanya and Seguku – near the capital city Kampala. The centres help children, from age two upwards with a mental or physical disability, to develop skills for a fulfilled life. These include basic life skills like washing, bathing, and laundry as well as education in basic numeracy and literacy and vocational skills such as woodwork, brickwork, cooking and crafts. Total Funds provided to support the operation is £6000, money generally donated into unrestricted funds to support Staff Salary and the running cost of the project.

## **5. Kiwoko Hospital**

FOAG's involvement with Kiwoko Hospital has been to assist with nurse and midwife training. In 2017 the Project Monitoring Team advised the Deputy Medical Superintendent that it could not continue with its regular payment of £4,000 per annum but would consider "one off" applications from the Hospital and all current funds will form as a student loan scheme so that the money can revolve and reach more students.

The current revolving fund stands at approximately £7,500. No new funds were given in the current financial year.

## **6. Kumi Hospital**

It is vital that the hospital has a reliable standby source of electricity. In previous years FOAG assisted with topping up Doctors' salaries to encourage continuation and for better standards to be maintained. This ceased after the 2017 PMV visit, but FOAG continued to maintain and provide diesel for the electricity generator that Rotary donated in 2006. A total of £1739 was sent for some major repairs and Diesel contribution.

## **7. Kamurasi Primary School**

Kamurasi is situated in Masindi and the Headteacher for the last seven years has been Lillian Byakagaba. During that time pupil numbers have more than doubled to 1280 of which 181 are special needs children, suffering some sight or speech impairment, Downs Syndrome, autism, etc. 52 children are boarders. The school offers specialist education such as Braille and sign language, vocational training to provide life enhancing skills and a standard curriculum-based education. Kamurasi also advocates integral teaching, which helps eliminate the stigma associated with disabled children.

FOAG's involvement with the school began when a group of supporters had a sponsored Channel swim and raised over £25,000 which enabled the accommodation unit to be built. There are 8 support staff who look after the boarding children and two of these, the matron and the cook, live in. FOAG currently provides £500 per quarter to assist with the provision of food for the boarders; however, due to school closure, £1424 was sent this year.

## **8. Sponsoring Children's Education**

Only 1 in 4 children who start primary school in Uganda makes it to secondary school, with family issues and school fees keeping many teens, especially girls, from pursuing their education. Only 35 per cent of those that make it through secondary school end up in higher education – with many put off by the financial burden. FOAG and its supporters have been sponsoring young people through education since 2008.

Thanks to our supporters, there are currently 27 students being sponsored through secondary schools, colleges, and universities. The cost of Sponsorship for the financial year amounted to £32,405.

We keep in regular contact with the students, their carers and their sponsors in UK.

### ***The Future***

Agricultural developments are being developed in Partnership with well-established Ugandan NGOs involving a financial commitment by FOAG and the Implementing Partner over several growing seasons in recognition of the need to fully establish the new ways of farming and of convincing farmers of their value.

The Grow More Programme, where the focus is on introducing Evergreen Agriculture, aims to increase yield and improve soil fertility to make agriculture both sustainable and resilient in the face of climate change and global warming.

The Waste Less Programme is on a full repayable loan basis. FOAG has funded storage silos to reduce crop loss and provide food security by enabling the crop to be sold to maximise income.

### ***Financial review***

The proportion of donors' contributions that a charity spends on communicating with donors, reporting,

management and publicity is always a difficult decision for trustees. Over the years, the FOAG Treasurer and trustees have sought to keep this figure in the region of 7%, significantly lower than most national charities. In the current financial year, our administration cost amounted to 3.2% of total outgoings.

**Reserves**

The Committee aim to maintain between £5,000 and £10,000 uncommitted general funds to be able to continue to support those projects requiring a regular flow of funds and to be able to respond to unforeseen emergency requests. The closing unrestricted balance this year was £31,341. This figure recognises the need to be cautious in the current economic climate, the reduced donations in the year under review and developments that will take place in the year ending 5<sup>th</sup> April 2022.

**Thanks**

The Trustees recognise and thank the Members for their generous donations and responses to Appeals. Without their generosity it would be impossible to continue FOAG's important work in Uganda.

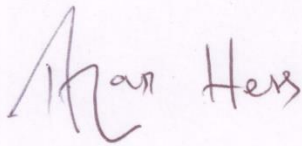
Approved by the Trustees and signed on their behalf

.....  
Nabil Jamous Chairman  
27<sup>th</sup> January 2023

**FARMERS OVERSEAS ACTION GROUP**  
**REPORT of the Independent Examiner for the year ended 5<sup>th</sup> April 2022**

I have examined the Statement of Financial Activities for the year ended 5<sup>th</sup> April 2022 and Balance Sheet as at 5th April 2022 together with the books and vouchers produced and also information and explanations given by the Honorary Treasurer.

In my opinion the Balance Sheet together with the Financial Statement give respectively a true and view of the Charity's affairs as at 5<sup>th</sup> April 2022 and its surplus/(deficiency) for the year ended on that date and confirm they are in agreement with the books and records and information given by the Honorary Treasurer.



**Alan Hess F.C.A.**  
Arran House  
Western Road  
Hagley  
DY9 0HZ

Dated: 5th December 2022

**FARMERS OVERSEAS ACTION GROUP****Statement of financial activities - year ended- 5th April 2022**

	Note	General fund		Restricted fund		Total all funds	
		2022 £	2021 £	2022 £	2021 £	2022 £	2021 £
<b>Incoming resources</b>							
Donations and gift aid tax recoverable	4	17,919	26,272	62,301	122,015	80,220	148,287
Subscriptions		3,204	3,350			3,204	3,350
Fund raising events - income	5	0	0			0	0
Bank interest		12	48			12	48
<b>Total incoming resources</b>		<b>21,135</b>	<b>29,670</b>	<b>62,301</b>	<b>122,015</b>	<b>83,436</b>	<b>151,685</b>
<b>Resources expended</b>							
Charitable activities - Project grants	4	22,823	25,529	105,897	70,707	128,720	96,236
Fund raising - costs	5	217	217			217	217
Management and administration	2	3,588	4,879			3,588	4,879
<b>Total resources expended</b>		<b>26,628</b>	<b>30,625</b>	<b>105,897</b>	<b>70,707</b>	<b>132,525</b>	<b>101,332</b>
<b>Net incoming resources being net movement in funds</b>		<b>(5,493)</b>	<b>(955)</b>	<b>(43,596)</b>	<b>51,308</b>	<b>(49,089)</b>	<b>50,353</b>
Total funds brought forward		31,341	32,296	115,715	64,407	147,056	96,703
<b>Total funds carried forward</b>		<b>£25,848</b>	<b>£31,341</b>	<b>£72,119</b>	<b>£115,715</b>	<b>£97,967</b>	<b>£147,056</b>

The above statement includes all gains and losses recognised during the year and derive from continuing activities.

**FARMERS OVERSEAS ACTION GROUP****Balance sheet - 5th April 2022**

	Note	General Fund		Restricted Fund		Total All Funds	
		2022 £	2021 £	2022 £	2021 £	2022 £	2021 £
<b>Current assets</b>							
Gift aid tax recoverable		1,565	3,029	2,158	3,221	3,723	6,250
Pre payments		100		810	810	910	810
Bank and cash balances		24,199	28,312	69,151	111,684	93,350	139,996
		25,864	31,341	72,119	115,715	97,983	147,056
<b>Creditors: amounts due within one year</b>							
Accruals		(16)				(16)	0
		£25,848	£31,341	£72,119	£115,715	£97,967	£147,056
<b>Funds</b>							
Income funds	4	£25,848	£31,341	£72,119	£115,715	£97,967	£147,056

The financial statements were approved by the Trustees on

.....Chairman

(Nabil Jamous)

.....Treasurer

(Janet McConville)

**Notes to the statement of accounts – 5 April 2022****1 Accounting policies**

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the accounts.

*1.1 Basis of preparation*

The accounts have been prepared, under the historical cost convention, in accordance with the Charities Act 2011 and with applicable accounting standards and the Charities Statement of Recommended Practice, Accounting and Reporting by Charities (FRS102), using the accruals basis; with the exception noted in 1.3 below, income and expenditure is brought into account in the period to which it relates which is not necessarily the period it is received or paid.

*1.2 Fund accounting*

The General Fund is unrestricted and is available for use at the discretion of the Trustees in furtherance of FOAG's charitable objectives.

Restricted income funds are those subject to specific restrictions imposed by the donors or by the purpose of the appeal. The purpose and use of the principal restricted funds is set out in the Trustees' Report.

*1.3 Incoming resources*

With the exception of gift aid tax recoverable, which is accrued in line with relevant donations, income is only brought into account when it is received and recorded.

*1.4 Resources expended*

Expenditure is recognised in the financial statements when there is a legal or constructive obligation to pay for goods or services.

**FARMERS OVERSEAS ACTION GROUP**

Notes to the financial statements - 5 April 2022

**2 Management and administration**

	2022		2021	
	£	£	£	£
<b>Staff costs</b>				
<i>Salaries</i>	1,867		2,878	
<i>Expenses</i>	<u>0</u>		<u>0</u>	
		1,867		2,878
<b>Project monitoring and support</b>				
<i>Trustees</i>	0		0	
<i>Incidental costs</i>	<u>0</u>		<u>0</u>	
		0		0
<b>Publicity</b>				
<i>Printing</i>	689		783	
<i>Postage</i>	<u>636</u>		<u>723</u>	
		1,325		1,506
<b>Administration</b>				
<i>Bank charges</i>	102		80	
<i>AFEX charges</i>	195		250	
<i>Insurance</i>	0		0	
<i>Office supplies</i>	57		124	
<i>Room hire</i>	0		0	
<i>Telephone</i>	42		41	
<i>Website</i>	<u>0</u>		<u>0</u>	
		396		495
		<u>£3,588</u>		<u>£4,879</u>
<b>Number of part-time employees :</b>				
<i>Management and administration</i>		1		1

**3 Payments to trustees**

Covid made it impossible for trustees to travel to Uganda and no trustees received any payment

## FARMERS OVERSEAS ACTION GROUP

## Notes to the financial statement - 5th April 2022

## 4 Donations, project grants and restricted funds

	Unspent at 05.04.21	Donations and tax recovered	Transfers	Available for grants	Project expenditure			Unspent at 05.04.22
					Total spent	met from Restricted funds	met from General funds	
	£	£	£	£	£	£	£	£
<i>Restricted funds</i>								
Appeal 2021	0	6,655	4,224	10,879	(10,879)	(10,879)	0	0
AR Hunston Revolving Fund	1,700	0		1,700	0	0	0	1,700
Budaka Chesire Home	0	0		0	(847)	0	(847)	0
Child Sponsorship	18,224	21,002		39,226	(32,412)	(31,639)	(773)	7,587
Conservation Agriculture	13,318	7,484	(16,377)	4,425	(2,997)	(2,997)	0	1,428
Dr Ambroseli Centre	800	22,990		23,790	(22,990)	(22,990)	0	800
EADEN	0	0		0	(1,415)	0	(1,415)	0
Betty Hudson	17,160	0		17,160	(6,515)	(6,515)	0	10,645
Enterprise Fund	5,280	0	(4,729)	551	0	0	0	551
Buy a Silo	0	588		588	0	0	0	588
Grow More for Centres	7,450	716	16,882	25,048	(28,825)	(25,048)	(3,777)	0
Grow More Waste Less	1,875	2,000		3,875	0	0	0	3,875
Jama Consultancy	107	0		107	0	0	0	107
Kamurasi Primary School	125	0		125	(1,424)	0	(1,424)	125
Kigulya Primary School	0	0		0	0	0	0	0
Kiwoko Hospital Nurse Tr	1,687	0		1,687	0	0	0	1,687
Kumi Hospital	0	0		0	(1,739)	0	(1,739)	0
Kumi Klub	970	261		1,231	0	0	0	1,231
Masindi Centre for the Ha	103	0		103	0	0	0	103
Medical operations	30,045	595		30,640	(5,829)	(5,829)	0	24,811
New Oxen Scheme	14,934	0		14,934	0	0	0	14,934
PASNEC	0	0		0	(6,000)	0	(6,000)	0
Supporting Ugandan Educ	0	0		0	(500)	0	(500)	0
St Francis Cheshire Home	0	10		10	0	0	0	10
St Francis Sec. School for tl	0	0		0	(2,750)	0	(2,750)	0
Patrick Walusansa	12	0		12	0	0	0	12
YOLFRA	1,925			1,925	(3,598)	0	(3,598)	1,925
	<b>115,715</b>	<b>62,301</b>	<b>0</b>	<b>178,016</b>	<b>£(128,720)</b>	<b>£(105,897)</b>	<b>£(22,823)</b>	<b>£72,119</b>
5th April 2021	64,407	122,015	0	186,422	£(96,236)	£(70,707)	£(25,529)	£115,715
<i>Unrestricted funds</i>								
General	31,341	17,919	0	49,260				
5th April 2021	32,296	26,272	0	58,568				
	<b>£147,056</b>	<b>£80,220</b>	<b>£0</b>	<b>£227,276</b>				
5th April 2021	£96,703	£148,287	£0	£244,990				

**FARMERS OVERSEAS ACTION GROUP***Notes to the financial statement - 5th April 2022***5 Fund raising events**

	Income	Costs 2022	Surplus	Surplus 2021
	£	£	£	£
Concert	0	0	0	0
	<b>£0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Other fund raising costs</i>				
Just Giving charges		(216)	(216)	(216)
PayPal charges		(1)	(1)	(1)
		<b>£(217)</b>	<b>£(217)</b>	<b>£(217)</b>

**FARMERS OVERSEAS ACTION GROUP**

England & Wales - Charity number 1164747

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# Accounts

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# Trustees' Report

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For the year ended 5th April 2021

Farmers Overseas Action Group (FOAG) is a Charitable Incorporated Organisation

***Trustees' report***

The trustees present their statutory report together with the financial statements of Farmers Overseas Action Group ('FOAG') registered charity number 1164747 for the year ending 5<sup>th</sup> April 2021.

This trustees' report has been prepared in accordance with the statement of recommended practice (SORP) for small charities as issued by the charity commission of England and Wales.

The financial statements have been prepared in accordance with the accounting policies set out on page 10 and comply with FOAG's constitution and applicable laws and 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 United Kingdom and Republic of Ireland.

***Administrative office***

The Old Rectory, Stanford Bridge, Worcester, WR6 6SH.

***Trustees***

The Trustees who have served during the year and up to the date of this report are: Chrissy Bentley, Michael Bentley, Nabil Jamous, Ian Kirby, Jan McConville, Jane Sturdy, Christopher Sturdy and William Surman. The Trustees are also the Committee and, as such, are appointed by full members at the Annual General Meeting.

***Independent examiner***

Alan Hess, Arran House, Western Road, Hagley, West Midlands, DY9 0HZ.

***Charity's bankers***

CAF Bank, 25 Kings Hill Avenue, West Malling, Kent, ME19 4JQ.

National Westminster Bank Plc, Worcester Cross Branch, 1 The Cross, Worcester, WR1 3PR.

***Objects of the charity***

The charity is established to relieve poverty, distress and suffering in developing countries by providing practical help, education and support to farmers and rural communities. Since it was established in 1981 it has concentrated its efforts in eastern and northern Uganda.

***Governing document***

The charity has a constitution.

***Our projects include:***

1. Three Cheshire rehabilitation centres at Butiru, Budaka and Soroti, all located in eastern Uganda. They support children and young adults with disabilities such as club foot and the aftermath of polio and malaria in older children and arrange for corrective operations, rehabilitation, aftercare and integration within their families and communities (post-operative care, physiotherapy, crutches, wheelchairs, skill training etc.).
2. Pearls of Africa Special Needs Centres (PASNEC) at Kanyanya and Seguku in Kampala; these centres support children with learning difficulties.
3. The independent hospital at Kiwoko where FOAG is providing funds for nurse and midwife training, now in a form of student loan to enable the pot to grow and allow more access to students who would be unable to otherwise access training.
4. The independent hospital at Kumi, originally a leprosy hospital, but now a general hospital, where FOAG assisted with the provision of maintenance and capital equipment.
5. The boarding unit of Kamurasi Primary School at Masindi that is for disabled children. FOAG provided

funds to build a residential home for the blind children that attend the school and now partially funds the maintenance of these children. The scope of the project is to integrate disabled children into mainstream education.

6. The Kigulya Primary School where FOAG has provided funds to maintain the school, buy additional equipment and grow maize on land attached to the school so that the children can have a meal each day that helps them concentrate and ensures attendance.
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The Trustees have had regard to the Charity Commission's guidance on public benefit and have ample evidence that FOAG's activities directly benefit considerable numbers of people whose lives are bettered in various ways; receiving education and vocational training and material assistance; improved (or any) medical care and rehabilitation; improved water supply; improved means to feed themselves and an ability to earn a living in the country.

FOAG has a moderate Associate Membership base comprising individuals, families, and corporate groups such as churches, schools, Rotary clubs, etc. Individuals and families contribute a minimum subscription of £20 per annum and in return receive an annual newsletter.

FOAG employs a paid part-time administrator. All other Officers and Committee members work without remuneration. The costs of monitoring the projects in Uganda are usually borne by those Committee members who make the visit.

### ***Safeguarding***

FOAG's role in Uganda is providing support, general and agricultural education, medical facilities and food security in the rural areas of eastern and northern Uganda. It does this with financial support for existing local organisations having first vetted the potential partner and, in most cases, having had a long productive relationship with them. The initial vetting and on-going monitoring of our partner organisations is carried out by a minimum of two trustees. Every year these trustees visit each project to ensure that it is well run and that the funds provided by FOAG have been used wisely and for the agreed purpose. This monitoring includes the arrangements for safeguarding the vulnerable and their reintegration with their families and communities. FOAG's partner organisations are run by professional staff; nuns, teachers, doctors, and nurses etc but are situated in very rural areas where, until quite recently, written safeguarding policies were unheard of. These are beginning to appear in some of our partner organisations and are now routinely requested as part of our monitoring process. FOAG's contribution to the budgets of the organisations we support is

relatively modest but the outcomes for the individuals involved is huge. In some cases, this limits the influence that FOAG can have.

Our UK administrator has no personal contact with the vulnerable people we support, and our Ugandan coordinator has no unsupervised contact with them.

Given the nature of the work that FOAG undertakes its trustees consider safeguarding a particularly important issue. They keep the subject under review and work with their partner organisations to improve the transparency of their policies. FOAG has a written safeguarding policy that has been approved by the Trustees.

### ***Project Monitoring***

All the FOAG projects are visited and assessed at least once a year during a Project Monitoring Visit (PMV) by a team comprised of at least two members of the Committee, and potential new projects which may be brought to their attention are also visited and evaluated. These visiting members produce a written report to the Committee. The Committee meets about six times a year and considers the various affairs of the charity and decides on the allocation of funds to the projects. Throughout the year delegated Committee members keep in close touch with the people in Uganda running individual projects and report at Committee meetings.

Due to COVID-19, FOAG has been unable to visit the projects for the last two years, instead we had to rely on remote communication like mobile phones, email and WhatsApp for updates and photographic evidence on progress. Last PMV was completed in March 2019.

### ***Achievements and performance***

As well as supporting the four centres for life-changing medical operations, rehabilitations, and education, FOAG continues to develop its focus on farming and in particular conservation or evergreen agriculture, as well as expanding the waste less and grow more initiatives.

#### **1. Waste Less project**

One third of all food harvested in Uganda is lost before it gets to the people it is meant to feed. Most of this is due to poor post-harvest handling and lack of adequate storage. This level of inefficiency has huge economic, social, and environmental impacts.

FOAG have partnered with a local Ugandan NGO called CIRIDE (Chekwii Initiative for Rural and Integrated Development) in the Namalu region to set up a Waste Less Food project in northeast Uganda. The project works with 300 farmers to reduce food waste on their farms, provide improved grain storage such as air-tight grain bags and metal silos, and maintain a 40-ton store to ensure food security in the community. Since providing the initial funding to set it up in 2016, the project has become self-sufficient, producing surplus funds that are used to train and benefit farmers and the local community every year.

In 2018 and 2019 we expanded the project partnering with a local Ugandan NGO called EADEN (Eastern Archdiocesan Development Network) to build two Waste Less Food projects with 400 farmers each and a 40-ton community store in the sub counties of Budhaya and Nawandala. The area operates two seasons per year. No additional funds were given to these projects in the current financial year, however, the project at Nawandala has not performed as expected, they have shipped almost 50% of the grain held to be milled and sold as flour, but the money was never collected. We are in the process of relocating the scheme from Nawandala to Nawaningi.

#### **2. Evergreen Agriculture**

Agriculture contributes around a quarter of Uganda's GDP, and it is the country's main economic driver; however, farmers face great challenges. The rising rural population has increased pressure on land availability. The traditional crop rotation under which land could be rested between crops is no longer possible. With a reduced acreage farmers must now cultivate the same ground year after year. In addition, climate change has caused more extreme weather, such as crippling droughts and torrential rains. Subsistence farmers struggle to grow enough food for the family, let alone a surplus.

Conservation agriculture is part of the solution, as it allows farmers to manage their land sustainably.

Last year FOAG teamed up with a local Ugandan NGO called EADEN in Eastern Uganda to commence a four-year project to promote the adoption of sustainable agricultural practices, sometimes called regenerative or conservation agriculture (CA). The project includes three demonstration plots where farmers are trialling and demonstrating CA techniques. As the demonstration farms become established, we hope to expand CA onto neighbouring holdings. Total money invested in the current year amounted to £5,069.

### **3. Rehabilitation Centres**

FOAG continues to support the Centres at Budaka, Butiru, Pamba, Tororo and Lira. We provided funds for building maintenance, improving access to water, life-changing medical operations, patient transport, and food.

A number of grants were given to include a new water tower with a pump, and compound fencing at Budaka, a new toilet and shower block at Butiru, assist with plastering and internal doors at YOUFRA, provide tiles and decoration work for the physiotherapy building at St Francis, and a number of grants were given for COVID related activities including food parcels and sanitisation. A little under £18,000 was granted to the 4 centres.

The Sisters in charge at the centres prepare the children for their operation and refer them to local hospitals for treatment (usually Kumi or CoRSU), before continuing their education and rehabilitation back at the centre to help the children to live a full life. Many of the children that are brought to the centres by their families or by outreach programs have disabilities in varying degrees and are unable to support themselves. FOAG has for many years funded some of the necessary operations. Around forty-six medical procedures were carried out in the past year at a cost of £5,836. This figure includes transport, pre-and post-operation assessments, feeding the children before and after operations, physio and for prostheses such as prosthetic legs for child amputees.

The centres struggle with feeding the children daily and in the year in question FOAG made a number of grants for food. As result FOAG started a new initiative to make the centres self-sufficient in food production and without the need to be reliant on donations. FOAG has appointed a specialist in Conservation Agriculture (CA) to establish evergreen farms and train the centres in such practices. Conservation Agriculture is a climate resilient approach focused on protecting soils and increasing water retention through minimum tillage, crop rotation, and use of leguminous shrubs and cover crops. As part of the scheme, each centre appointed a gardener to supervise and maintain the fields under the supervision of our appointed specialist. The expectation is that the centres will become less dependent on the specialist and therefore the cost will decrease. The integration of vegetable growing not only helps improve the children's diet, but any surplus is sold to provide an income stream. Total spent on 2 seasons growing amounted to little under £19,000. Meeting the cost of food for the homes is a serious and time-consuming endeavour, this investment will help alleviate these concerns creating time to provide the children with additional support.

### **4. Pearls of Africa Special Needs Centres (PASNEC)**

Pearls of Africa Special Needs Centres (PASNEC) Foundation operates from two sites – Kanyanya and Seguku – near the capital city Kampala. The centres help children, from age two upwards with a mental or physical disability, to develop skills for a fulfilled life. These include basic life skills like washing, bathing, and laundry as well as education in basic numeracy and literacy and vocational skills such as woodwork, brickwork, cooking and crafts. Total Funds provided to support the operation is £6,000, money generally donated into unrestricted to support Staff Salary and the running cost of the project.

### **5. Kiwoko Hospital**

FOAG's involvement with Kiwoko Hospital has been to assist with nurse and midwife training. In 2017 the Project Monitoring Team advised the Deputy Medical Superintendent that it could not continue with its regular payment of £4,000 per annum but would consider "one off" applications from the Hospital and all current funds will form as a student loan scheme so that the money can revolve and reach more students. Due to Covid-19 colleges were closed until Oct.2020 and no new students were sponsored until March

2021 when 5 struggling students with fees were bailed out. The current revolving fund stands at approximately £7,500. No new funds were given in the current financial year.

## **6. Kumi Hospital**

It is vital that the hospital has a reliable standby source of electricity. In previous years FOAG assisted with topping up Doctors' salaries to encourage continuation and for better standards to be maintained. This ceased after the 2017 PMV visit, but FOAG continued to maintain and provide diesel for the electricity generator that Rotary donated in 2006. There was no need for additional funds for the current financial year.

## **7. Kamurasi Primary School**

Kamurasi is situated in Masindi and the Headteacher for the last six years has been Lillian Byakagaba. During that time pupil numbers have more than doubled to 1280 of which 181 are special needs children, suffering some sight or speech impairment, Downs Syndrome, autism, etc. 52 children are boarders. The school offers specialist education such as Braille and sign language, vocational training to provide life enhancing skills and a standard curriculum-based education. Kamurasi also advocates integral teaching, which helps eliminate the stigma associated with disabled children.

FOAG's involvement with the school began when a group of supporters had a sponsored channel swim and raised over £25,000 which enabled the accommodation unit to be built. There are 8 support staff who look after the boarding children and two of these, the matron and the cook, live in. FOAG currently provides £500 per quarter to assist with the provision of food for the boarders, however, due to school closure, the money was used to repair solar panels, pay for some food for the housekeepers and security staff as well as preparing and planting a woodlot of 2400 trees that will be coppiced and used and sold for firewood. £2,534 was given in total.

## **8. Kigulya Primary School**

FOAG supports Kigulya Primary School in Western Uganda where 12 dedicated staff educate around 600 children. FOAG had a summer appeal in 2019 to support the school to maintain its dilapidated buildings. £4,352 was raised and spent on maintaining the buildings, including new windows, concreting floors, rebuilding washed away steps into classrooms, purchasing additional equipment including basic educational resources such as exercise books, pens, chalk, and sports equipment. FOAG also supported the school to grow its own food and store its grain safely in metal silos to allow the school to give the children a meal each day that helps them concentrate and ensures attendance. Due to school closure in Uganda, there was no money donated for food growing, however, £384 was given to the school to implement COVID preventative measures, like sanitising equipment and hand washing stands and sanitisers.

## **9. Sponsoring Children's Education**

Only 1 in 4 children who start primary school in Uganda makes it to secondary school, with family issues and school fees keeping many teens, especially girls, from pursuing their education. Only 35 per cent of those that make it through secondary school end up in higher education with many put off by the financial burden. FOAG and its supporters have been sponsoring young people through education since 2008.

Thanks to our supporters, there are currently 38 students being sponsored through secondary schools, colleges, and universities. The cost of Sponsorship for the financial year amounted to £12,140.

We keep in regular contact with the students, their carers and their sponsors in UK.

## ***The Future***

Agricultural developments are being developed in Partnership with well-established Ugandan NGOs involving a financial commitment by FOAG and the Implementing Partner over several growing seasons in recognition of the need to fully establish the new ways of farming and of convincing farmers of their value.

The Grow More Programme, where the focus is on introducing Evergreen Agriculture, aims to increase yield

and improve soil fertility to make agriculture both sustainable and resilient in the face of climate change and global warming.

The Waste Less Programme is on a full repayable loan basis. FOAG has funded storage silos to reduce crop loss and provide food security by enabling the crop to be sold to maximise income.

### ***Financial review***

The proportion of donors' contributions that a charity spends on communicating with donors, reporting, management and publicity is always a difficult decision for trustees. Over the years, the FOAG Treasurer and trustees have sought to keep this figure in the region of 7%, significantly lower than most national charities, in the current financial year, our administration cost amounted to 3.2%.

### ***Reserves***

The Committee aim to maintain between £5,000 and £10,000 uncommitted general funds to be able to continue to support those projects requiring a regular flow of funds and to be able to respond to unforeseen emergency requests. The closing unrestricted balance this year was £31,341 This figure recognises the need to be cautious in the current economic climate, the reduced donations in the year under review and developments that will take place in the year ending 5<sup>th</sup> April 2022.

### **Thanks**

The Trustees recognise and thank the Members for their generous donations and responses to Appeals. Without their generosity it would be impossible to continue FOAG's important work in Uganda.

Approved by the Trustees and signed on their behalf

.....  
Nabil Jamous Chairman  
27<sup>th</sup> January 2022

**FARMERS OVERSEAS ACTION GROUP**  
**REPORT of the Independent Examiner for the year ended 5<sup>th</sup> April 2021**

I have examined the Statement of Financial Activities for the year ended 5<sup>th</sup> April 2021 and Balance Sheet as at 5th April 2021 together with the books and vouchers produced and also information and explanations given by the Honorary Treasurer.

In my opinion the Balance Sheet together with the Financial Statement give respectively a true and view of the Charity's affairs as at 5<sup>th</sup> April 2021 and its surplus/(deficiency) for the year ended on that date and confirm they are in agreement with the books and records and information given by the Honorary Treasurer.



**Alan Hess F.C.A.**  
Arran House  
Western Road  
Hagley  
DY9 0HZ

Dated: 25th November 2021

## Statement of financial activities – year ended– 5th April 2021

	Not	General fund		Restricted fund		Total all funds	
		2021 £	2020 £	2021 £	2020 £	2021 £	2020 £
<b>Incoming resources</b>							
Donations and gift aid tax recoverable	4	26,272	21,073	122,015	73,455	<b>148,287</b>	94,528
Subscriptions		3,350	3,636			<b>3,350</b>	3,636
Fund raising events – income	5		2,743				2,743
Bank interest		48	169			<b>48</b>	169
<b>Total incoming resources</b>		<b>29,670</b>	<b>27,621</b>	<b>122,015</b>	<b>73,455</b>	<b>151,685</b>	101,076
<b>Resources expended</b>							
<i>Charitable activities – Project grants</i>	4	25,529	39,744	70,707	71,923	<b>96,236</b>	111,667
Fund raising – costs	5	217	1,533			<b>217</b>	1,593
Management and administration	2	4,879	4,442			<b>4,879</b>	4,442
<b>Total resources expended</b>		<b>30,625</b>	<b>45,779</b>	<b>70,707</b>	<b>71,923</b>	<b>101,332</b>	117,702
<b>Net incoming resources being net movement in funds</b>		<b>(955)</b>	<b>5,805</b>	<b>51,308</b>	<b>19,765</b>	<b>50,353</b>	25,570
Transfers							
Total funds brought forward		32,296	43,003	64,407	44,756	<b>96,703</b>	87,759
<b>Total funds carried forward</b>		<b>31,341</b>	<b>48,808</b>	<b>115,715</b>	<b>64,521</b>	<b>147,056</b>	113,329

The above statement includes all gains and losses recognised during the year and derive from continuing activities.

## Balance sheet - 5th April 2021

	Note	General Fund		Restricted Fund		Total All Funds	
		2021 £	2020 £	2021 £	2020 £	2021 £	2020 £
<b>Current assets</b>							
Gift aid tax recoverable		3,029	1,973	3,221	3,093	6,250	5,066
Pre payments				810	810	810	810
Debtors					7,867	0	7,867
Bank and cash balances		28,312	30,323	111,684	52,637	139,996	82,960
		<b>31,341</b>	<b>32,296</b>	<b>115,715</b>	<b>64,407</b>	<b>147,056</b>	<b>96,703</b>
<b>Creditors: amounts due within one year</b>							
Accruals							
		<b>£31,341</b>	<b>£32,296</b>	<b>£115,715</b>	<b>£64,407</b>	<b>£147,056</b>	<b>£96,703</b>
<b>Funds</b>							
Income funds	4	£31,341	£32,296	£115,715	£64,521	£147,056	£96,703

The financial statements were approved by the Trustees on 27th January 2022

.....Chairman  
(Nabil Jamous)

.....Treasurer  
(Janet McConville)

**Notes to the statement of accounts – 5 April 2021****1 Accounting policies**

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the accounts.

*1.1 Basis of preparation*

The accounts have been prepared, under the historical cost convention, in accordance with the Charities Act 2011 and with applicable accounting standards and the Charities Statement of Recommended Practice, Accounting and Reporting by Charities (FRS102), using the accruals basis; with the exception noted in 2.3 below, income and expenditure is brought into account in the period to which it relates which is not necessarily the period it is received or paid.

*1.2 Fund accounting*

The General Fund is unrestricted and is available for use at the discretion of the Trustees in furtherance of FOAG's charitable objectives.

Restricted income funds are those subject to specific restrictions imposed by the donors or by the purpose of the appeal. The purpose and use of the principal restricted funds is set out in the Trustees' Report.

*1.3 Incoming resources*

With the exception of gift aid tax recoverable, which is accrued in line with relevant donations, income is only brought into account when it is received and recorded.

*1.4 Resources expended*

Expenditure is recognised in the financial statements when there is a legal or constructive obligation to pay for goods or services.

## Notes to the financial statements - 5 April 2021

## 2 Management and administration

	2021		2020	
	£	£	£	£
Staff costs				
Salaries	2,878		2,201	
Expenses			250	
		2,878		2,451
Project monitoring and support				
Trustees	0		0	
Incidental costs	0		0	
		0		0
Publicity				
Printing	783		615	
Postage	723		753	
		1,506		1,368
Administration				
Bank charges	80		70	
AFEX charges	250		405	
Insurance	0			
Office supplies	124		82	
Room hire	0		25	
Telephone	41		41	
Website	0			
		495		623
		4,879		4,442
Number of part-time employees :				
Management and administration		2		2

## 3 Payments to trustees

Covid made it impossible for trustees to travel to Ugandan and no trustees received any payment

## Notes to the financial statement - 5th April 2021

## 4 Donations, project grants and restricted funds

	Unspent at 05.04.20	Donations and tax recovered	Transfers	Available for grants	Total spent	Project expenditure		Unspent at 05.04.21
						Of which		
	£	£	£	£	£	Restricted funds	met from General funds	£
<b>Restricted funds</b>								
Appeal 2020	0	17,479	(17,479)	0	0	0	0	0
AR Hunston Revolving Fund	1,700	0		1,700	0	0	0	1,700
Budaka Cheshire Home	3,395	0		3,395	(7,921)	(3,395)	(4,526)	0
Butira Rehabilitation Cheshire Home	0	0		0	(4,653)	0	(4,653)	0
Child Sponsorship	11,830	18,534		30,364	(12,140)	(12,140)	0	18,224
CIRIDE	0	0		0	0	0	0	0
Conservation Agriculture	2,288	3,620	12,479	18,387	(5,069)	(5,069)	0	13,318
Dr Ambrozeli Centre	3,901	15,000		24,901	(24,101)	(24,101)	0	800
EADEN	0	0		0	0	0	0	0
Betty Hudson	0	18,410		18,410	(1,250)	(1,250)	0	17,160
Enterprise Fund	5,280	0		5,280	0	0	0	5,280
Events Sponsorship	0	0		0	0	0	0	0
Grow More fo Centres	462	17,135	5,000	22,597	(18,775)	(15,147)	(3,628)	7,450
Grow More Waste Less	1,875	0		1,875	0	0	0	1,875
Jama Consultancy	0	107		107	0	0	0	107
Kamurazi Primary School	125	500		625	(2,534)	(500)	(2,034)	125
Kigulya primary school	0	0		0	(384)	0	(384)	0
Kiwoko Hospital Nurse Training	1,687	0		1,687	0	0	0	1,687
Kumi Hospital	0	0		0	0	0	0	0
Kumi Klub	775	195		970	0	0	0	970
Masindi Centre for the Handicapped	103	0		103	0	0	0	103
Medical operations	5,411	30,470		35,881	(5,836)	(5,836)	0	30,045
Mozaic Appeal	0	0		0	0	0	0	0
New Oxen Scheme	14,934	0		14,934	0	0	0	14,934
PASNEC	0	0		0	(6,000)	0	(6,000)	0
Supporting Ugandan Education	0	0		0	(1,000)	0	(1,000)	0
St Francis Cheshire Home	0	210		210	(210)	(210)	0	0
Woodlot	516	0		516	(516)	(516)	0	0
Patrick Walucansa	0	305		305	(678)	(293)	(385)	12
YOUFRA	4,125	50		4,175	(5,169)	(2,250)	(2,919)	1,925
	<b>64,407</b>	<b>122,015</b>	<b>0</b>	<b>186,422</b>	<b>(96,236)</b>	<b>(70,707)</b>	<b>(25,529)</b>	<b>115,715</b>
5th April 2020	62,875	73,455	0	136,330	(111,667)	(71,923)	(39,744)	64,407
<b>Unrestricted funds</b>								
General	32,296	26,272	0	58,568				
5th April 2020	50,454	21,073	0	71,527				
	<b>36,703</b>	<b>148,287</b>	<b>0</b>	<b>244,990</b>				

Details of the purposes of the above projects are set out in the Trustees' Report.

*Notes to the financial statement - 5th April 2021*

**5 Fund raising events**

	Income	Costs	Surplus	Surplus
	£	2021 £	£	2020 £
Concert	0	0	0	1,160
	<b>0</b>	0	<b>0</b>	1,160
<i>Other fund raising costs</i>				
Just Giving charges		(216)	<b>(216)</b>	(216)
PayPal charges		(1)	<b>(1)</b>	
		<b>(217)</b>	<b>(217)</b>	344