



Trustees' Report

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 5th 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. 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.
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 5th 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.

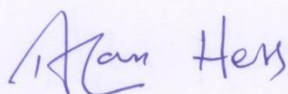
Approved by the Trustees and signed on their behalf

.....
William Surman Chairman
Date:

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

I have examined the Statement of Financial Activities for the year ended 5th April 2024 and Balance Sheet as at 5th 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 5th 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	
	Notes	2024 £	2023 £	2024 £	2023 £	2024 £	2023 £
Incoming resources							
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
Total incoming resources		24,764	22,286	50,875	70,125	75,639	92,411
Resources expended							
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
Total resources expended		29,082	20,459	66,503	66,550	95,585	87,009
Income (expenditure) before transfers		(4,318)	1,827	(15,628)	3,575	(19,946)	5,402
Transfers between funds		0	(1,553)	0	1,553	0	0
Net movement in funds		(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
Total funds carried forward		£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							
		General Fund		Restricted Fund		Total All Funds	
	Note	2024 £	# 2023 £	2024 £	2023 £	2024 £	2023 £
Current assets							
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
Creditors: amounts due within one year							
Accruals		(318)	0			(318)	0
		£21,804	£26,122	£61,619	£77,247	£83,423	£103,369
Funds							
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			
2 Management and administration			
	2024		2023
	£	£	£
Staff costs			
Salaries	2.634		4.049
Expenses	0		68
		2.634	4.117
Project monitoring and support			
Travel and accommodation		0	2.612
Publicity			
Printing	855		750
Postage	932		633
		1.787	1.383
Administration			
Bank charges	60		72
Office supplies	37		98
Telephone	41		41
Website	14		0
		152	211
		£4.573	£8.323
Number of part-time employees :			
Management and administration		2	2
3 Payments to trustees			
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
Christmas Appeal 2023	0	5,672	(5,672)	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
5th April 2024	77,247	50,875	0	128,122	£(89,001)	£(66,503)	£(22,498)	£61,619
5th April 2023	72,119	70,125	1,553	143,797	£(78,369)	£(66,550)	£(11,819)	£77,247
Details of the purposes of the above projects are set out in the Trustees' Report.								
Unrestricted funds								
		Donations			General fund			
		and other			expenditure			
General		income						
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

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