



**THE COMMUNITY
INITIATIVES FACILITATION ASSISTANCE
(CIFA) TRUST**

**Trustees' Annual Report and Accounts
for the year ended 31st March 2019**

Scottish Charity Number SC037566

Trustees

Mr Anthony Hovey	Programme Specialist
Ms Amanda Caine	Treasurer
Mr Luke Harman	Chair & Programme Specialist
Mr Vincent Gainey	Programme Specialist
Mr Simon Green	Fundraising (resigned on 25 th July 2018)

Contact Address

Anthony Hovey
The CIFA Trust
6 Totaig
by Dunvegan
Isle of Skye
IV55 8ZU

Recruitment and Appointment of Trustees

All the trustees must resign each year at the AGM and then be re-elected.

Governing Document

The Trust is a charity registered in Scotland and the purpose and administration arrangements are set out in our Constitution.

Charitable Purpose

Our purpose, as recorded in our constitution, is the relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage. Our geographical focus is in rural Kenya, Ethiopia and Malawi.

Activities, Achievements and Future Plans

In the previous year, the long-term food and nutrition security project that the CIFA Trust had been funding and supporting in Northern Malawi, through the local Malawian NGO called Ungweru, was successfully completed and received a positive external evaluation (see previous year's annual report). This year, as a follow up to this successful project and based on the recommendations of the evaluation, the CIFA Trust engaged a senior consultant to undertake a small scale needs assessment for piloting a "production to market" approach in selected subsistence farming communities near Mzuzu in Northern Malawi. In June 2018, the assessment was conducted in two of the previous beneficiary villages (Palango Mhango and Jailosi Mhlanga villages). The rationale behind the assessment was to (1) determine the willingness and capacity of farmers to engage in production of high value crops for commercial production, (2) identify whether the communities have adequate inputs to effectively engage in production of high value crops, and (3) identifying potential markets/buyers of high value products from smallholder farmers. Following on from the assessment, a project proposal was developed jointly with Ungweru and was submitted late in the year to the DFID Small Charities Challenge Fund. The project developed takes a market-based approach to poverty reduction by supporting smallholder farmers to identify and produce higher value crops at scale for

local buyers at a guaranteed higher price. The approach involves helping to address informational, capacity and credit constraints that currently prevent poor farming communities from securing higher returns from farm activities. Through addressing these constraints, the project would allow farmers to earn higher returns that can be spent to address basic needs and invest for further strengthening economic resilience.

Unfortunately the proposal was not accepted by DFID although valuable feedback was gained and it is intended to revise and resubmit the proposal to other donors. Furthermore, another small project was designed to address the irrigation and agricultural input and training requirements of Palango Mhango and Jailosi Mhlanga. This project will utilise the restricted funding already available for Malawi and will start in the following financial year. The intention is to help these two villages prepare so that they can be in a better position to collectively sell higher-value produce to buyers in the local markets.

Other Highlights

Unfortunately, there has been very little activity in terms of fundraising during the year since our main fundraiser, Simon Green, left the organisation in July 2018. Since then we have recruited a voluntary fundraising intern from Aberystwyth University to help raise additional funds for Malawi and Ethiopia and to help with the DFID proposal.

Trustee Expenses

The only expenses reimbursed to the trustees during the year were travel expenses of £136 in respect of the transport costs of attending our AGM and fundraising expenses of £50 initially paid by one of the trustees.

Reserves

Total reserves at the end of March 2019 were £15,219, with £5,160 of restricted reserves and £10,059 of unrestricted reserves. The restricted reserves represent the funds that will be spent in the following year on the irrigation and agricultural input and training project in Malawi. The Trust's policy is to maintain a minimum general (unrestricted) reserve balance of £250 to cover any unexpected costs that should arise and to spend the remaining unrestricted reserves as soon as possible whenever appropriate. The CIFA Trust intends to use its unrestricted funds to continue to invest in its fundraising capacity, to leverage further grants to develop activities to combat malnutrition in Northern Malawi and to develop new activities in Northern Kenya and Southern Ethiopia.

Approved by the Trustees and signed on their behalf



Amanda Caine, Treasurer

Date: 19th December 2019

Independent Examiner's Report to the Trustees of the Communities Initiative Facilitation Assistance (CIFA) Trust

I report on the accounts of the charity for the year ended 31st March 2019 which are set out on pages 5 & 6.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Name: Philip C. L. Parker

Relevant Professional qualification/professional body: Member of the Chartered Institute of Management Accountants

Address: Yew Tree House, 32 Castle Rd, Wootton, Woodstock, Oxfordshire

Date: 19th December 2019

THE COMMUNITY INITIATIVES AND FACILITATION ASSISTANCE (CIFA) TRUST

Receipts and Payment Accounts for the year to 31st March 2019

	Restricted £	Unrestricted £	Total y/e 31st March 2019 £	Total y/e 31st March 2018 £
Receipts				
Grants:				
2017/18 grants				0
2018/19 grants	0	0	0	
<i>Sub-Total</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other receipts:				
Fundraising activities	0		0	150
Donations	0	260	260	5099
Gift aid	0	0	0	0
Interest	0	1	1	0
<i>Sub-Total</i>	<u>0</u>	<u>261</u>	<u>261</u>	<u>5249</u>
Total Receipts	<u>0</u>	<u>261</u>	<u>261</u>	<u>5,249</u>
Payments				
Grants to CIFA partners	0	0	0	0
Programme spend	(679)	0	(679)	(338)
Fundraising costs		(50)	(50)	(78)
Trustee costs		(136)	(136)	
Total Payments	<u>(679)</u>	<u>(186)</u>	<u>(865)</u>	<u>(416)</u>
Surplus/(deficit) for year	<u>(679)</u>	<u>75</u>	<u>(604)</u>	<u>4,833</u>

The notes on page 7 form an integral part of these accounts.

THE COMMUNITY INITIATIVES FACILITATION ASSISTANCE (CIFA) TRUST

Statement of Balances as at 31st March 2019

	Restricted £	Unrestricted £	31st March 2019 £	31st March 2018 £
Bank and Cash in Hand				
Opening balance	5,839	9,984	15,823	10,991
Surplus/(deficit) for year	(679)	75	(604)	4,832
Transfer between funds	0	0	0	0
Closing balance	5,160	10,059	15,219	15,823
Reserves				
General Funds	0	10,059	10,059	9,985
CIFA Kenya	0	0	0	0
CIFA Ethiopia	0	0	0	0
Ungweru Malawi	5,160	0	5,160	5,839
Closing balance	5,160	10,059	15,219	15,823

Notes to the Accounts for the year ended 31st March 2019

1. The accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).
2. Unrestricted funds may be used at the discretion of the trustees in furtherance of the objects of the charity.
3. The restricted funds may only be used for specific purposes.
4. No grant payments were made during the year.
5. No remuneration was paid to a charity trustee or anyone connected to the charity. Travel expenses of £136 in total were reimbursed to one trustee and fundraising expenses of £50 reimbursed to another trustee.

Approved by the Trustees and signed on their behalf



Amanda Caine, Treasurer

Date: 19th December 2019