



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

**Trustees' Annual Report and Accounts
for the period 18th December 2014 until
31st March 2016**

Scottish Charity Number SC037566

Trustees

Mr Anthony Hovey	Programme Specialist (resigned as Chair on 1 st April 2015)
Ms Amanda Caine	Treasurer
Mr Luke Harman	Chair (appointed on 1 st April 2015) & Programme Specialist
Mr Vince Gainey	Programme Specialist

Contact Address

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

Recruitment and Appointment of Trustees

Apart from the first trustees, all the trustees are appointed or reappointed by a resolution of the trustees passed at a special meeting.

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

As of December 2014 the CIFA Trust changed its legal status to become a Scottish Charitable Incorporated Organisation (SCIO). All SCIOs are regulated by the Scottish Charity Regulator (OSCR). Becoming a SCIO does not affect our day to day operations but places certain extra obligations upon the Trust and means that it can enter into contracts, employ staff and own property. The unincorporated charity ran alongside the SCIO until the 31st May 2015 when the CIFA trust transferred its remaining unrestricted funds across into the new SCIOs bank accounts. This report and accounts represent the financial transactions of the new incorporated charity from 18th December 2014 (the date of incorporation) until 31st March 2016. There are no comparatives for this year since it is the SCIO's first year of operation.

The strategy for the CIFA Trust was reviewed before it became incorporated. It was decided to expand its remit into Southern Africa and to work with a new partner, a local Malawian NGO called Ungweru, in the Mzimba district in Northern Malawi where there are high levels of poverty and malnutrition and low levels of agricultural productivity and rural civic participation. At the end of February 2015, the CIFA Trust was awarded a two-year grant from the Scottish Government to carry out a project which will help up to 850

smallholder farming households in the Mzimba district to achieve long-term food and nutrition security through support in productive agriculture and greater awareness of and ability to petition for their rights to agricultural services.

In the initial stages of the project, a comprehensive baseline survey was undertaken and various stakeholder meetings held to gain permission and buy-in to the project as well as to identify target households. The main activity of the first year was to train community members to become peer trainers in two main areas: civil governance and participation; and climate resilient agriculture and consumption of nutritious foods. The civil governance and participation training used an innovative advocacy tool, called Citizen Voice and Action (CVA) that helps to foster collaborative, non-confrontational dialogue between service users (i.e. citizens), government and providers. Through this it is envisaged that the target communities will be empowered to monitor and seek accountability for service delivery and to take collective responsibility for services relating to food and nutrition security. The agricultural training was organized to equip farmers with knowledge, skills and information on the importance of both climate-proofing their production, based on future climate predictions for the region, and of ensuring production and consumption of nutritious foods. Agricultural experts from the Ministry of Agriculture, Food Security and Water Development have guided participants in the identification of nutritious crops. Crops such as beans, groundnuts, soya beans and Irish potatoes were recognized as both nutritious and adaptable to the local weather condition in the catchment area and farmers are planning to explore greater use of these crops alongside their traditional cropping

Over 150 peer trainers were trained in both areas and over 60% of those trained were women. It is envisaged that in future the peer trainers will use their knowledge, leadership and advocacy skills to cascade the relevant messages to other farmers and community members. The final year of the project will involve further training activities, organising farmers into groups and establishing revolving funds to help them buy seeds, fertilizer and gravity fed irrigation technologies. It will also improve the market position of households by linking farmer groups directly to local buyers and companies. The chair, who is an expert in food and nutrition security, will be going out to Malawi in the spring to undertake a monitoring and supervision visit to the project.

During the year a volunteer fundraiser was recruited to undertake a six-month Fundraising Internship. This internship was very successful and has enabled the organization to start to develop its fundraising capacity. Since the year end, the focus on new funding opportunities has resulted in several donations being received from new trusts and foundations. The intention is to use these funds to help further develop activities to support the nutrition pathway analysis that has been undertaken in Malawi.

In future, the organisation intends to develop a more comprehensive organisational strategy and to further explore possible fundraising partnerships in Kenya and Ethiopia to support its partner organisations in that region. Possible fundraising internships will also be explored.

Trustee Expenses

At the board meeting of the 7th February 2015 it was agreed that trustees would be entitled to be reimbursed for any out of pocket travel and other reasonable expenses incurred by them for the running of the organisation. Previously, the trustees have not been reimbursed for any out of pocket expenses. This change in policy reflects the increased ambition for the charity.

Reserves

Unrestricted reserves totalling £4,511 were transferred into the new entity from the old unincorporated charity. Total reserves at the end of March 2016 were £22,413, with £17,772 restricted reserves and £4,641 of unrestricted reserves. The restricted reserves represent the remaining funds from the first tranche of the grant from the Scottish Government for the Malawi project that were spent in the following year.

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

A handwritten signature in black ink, appearing to read 'A Caine', written in a cursive style.

Amanda Caine, Treasurer

Date: 23rd December 2016

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 period 18th December 2014 to the 31st March 2016 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) (a) and (c) 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: 23rd December 2016

THE COMMUNITY INITIATIVES AND FACILITATION ASSISTANCE (CIFA) TRUST

Receipts and Payment Accounts for the period 18th December 2014 to 31st March 2016

	Restricted £	Unrestricted £	Total 18th December 2014 to 31st March 2016 £
Receipts			
Grants:			
2015/16 grants	37,500	0	37,500
<i>Sub-Total</i>	<u>37,500</u>	<u>0</u>	<u>37,500</u>
Other receipts:			
Fundraising activities	0	180	180
Donations	0	0	0
Gift aid	0	0	0
Interest	0	0	0
Transfer from old entity		4,511	4,511
<i>Sub-Total</i>	<u>0</u>	<u>4,691</u>	<u>4,691</u>
Total Receipts	<u>37,500</u>	<u>4,691</u>	<u>42,191</u>
Payments			
Grants to CIFA partners	(19,360)	0	(19,360)
Programme spend	(368)	(19)	(387)
Fundraising costs	0	(31)	(31)
Total Payments	<u>(19,728)</u>	<u>(50)</u>	<u>(19,778)</u>
Surplus/(deficit) for year	<u>17,772</u>	<u>4,641</u>	<u>22,413</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 2016

	Restricted £	Unrestricted £	31st March 2016 £
Bank and Cash in Hand			
Opening balance	0	0	0
Surplus/(deficit) for year	17,772	4641	22,413
Transfer between funds	0	0	0
Closing balance	17,772	4,641	22,413
Reserves			
General Funds	0	4,641	4,641
CIFA Kenya	0	0	0
CIFA Ethiopia	0	0	0
Ungweru Malawi	17,772	0	17,772
Closing balance	17,772	4,641	22,413

Notes to the Accounts for the period 18th December 2014 to 31st March 2016

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. One grant payment totalling £19,360 was made during the year to our partner organisation in Malawi, Ungweru in respect of the programme to achieve long term nutrition and food security.
5. No remuneration was paid to a charity trustee or anyone connected to the charity. Travel expenses of £84 were paid in respect of one of the trustee's expenses to attend a board meeting.

Approved by the Trustees and signed on their behalf



Amanda Caine, Treasurer

Date: 23rd December 2016