



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

**Trustees' Annual Report and Accounts
for the year ended 31st March 2017**

Scottish Charity Number SC037566

Trustees

| | |
|------------------|--|
| Mr Anthony Hovey | Programme Specialist |
| Ms Amanda Caine | Treasurer |
| Mr Luke Harman | Chair & Programme Specialist |
| Mr Vince Gainey | Programme Specialist |
| Mr Simon Green | Fundraising (appointed 10 th October, 2016) |

Contact Address

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

Recruitment and Appointment of Trustees

Apart from the founding 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

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 of Northern Malawi. The aim is to achieve long-term food and nutrition security by supporting productive agriculture and by creating greater awareness of their rights to agricultural services and developing their ability to petition for these rights. The project, which is undertaken through our partner, a local Malawian NGO called Ungweru, started in mid 2015 and continued during this financial year. The project is due to end in the final quarter of 2017.

There were four main activities in the Malawian project during the year:

- 1) Follow up training in civil governance and participation. This training followed on from the initial training that took place in the previous year. 130 peer trainers, 80 of whom were women were

trained to ensure that they can demand quality services from government and other providers and can train others how to do so.

- 2) The establishment of revolving funds for agricultural inputs, such as seeds, fertilizers and irrigation equipment. Before loans could be given out as part of these funds, Village Savings and Loans groups (VSLs) were first set up (if they weren't already present) and the groups trained to be able to effectively manage the funds. The training in how to manage and run a VSL was undertaken in August and October 2016 by a government organization supporting small business management called SMEDI (Small and Medium Enterprises Development Institute). This benefitted over 350 people. Following extensive training and support, the loans were given out to the VSLs at the start of the following financial year.
- 3) Training for farmers in how to promote farming as a business and activities to establish direct relationships between farmers and local suppliers. During the training, which over 150 farmers attended, the following topics were covered; value addition for products, aflatoxin management, gross margin calculations, how to do business as a group, collective marketing, advantage and disadvantages of selling as a group and market research. Farmers were linked direct to markets during the reporting period through a three day agriculture fair organized by District Agricultural Executive Coordination Committee (DAECC) under the theme "Taking farming as a business". Ungweru hired tents and set up a pavilion and the farmers displayed their produce, which included soya beans, groundnuts, maize, soya milk and peanut butter to potential buyers.
- 4) The completion of an under-nutrition pathway analysis. This study involved 31 key informant interviews and two focus group discussions with four different communities in different areas. The study highlighted, amongst other things, the lack of awareness among pregnant women regarding appropriate feeding practices for themselves and infants (including numerous traditional superstitions); and the lack of reliable sufficient income to be able to purchase or produce a more nutritious diet. The findings of the analysis are to be incorporated into a project concept that will focus on supporting livelihood strengthening, with nutrition as a core cross cutting theme. The project will involve supporting farmers in the wider area from production to market in order that they may sustainably be able to meet the needs of their families independently.

The chairperson of the CIFA Trust, who is an expert in food security and nutrition, went out to Malawi in February 2017 to help support the project activities and to monitor progress by Ungweru.

During the previous year a volunteer fundraiser was recruited to undertake a six-month Fundraising Internship. This internship proved to be very successful and has resulted in several donations being received during the year from new trusts and foundations. The intention is to use these funds to help support the same communities in Malawi with livelihood strengthening activities following on from the nutrition pathway analysis.

The organisation has developed a more comprehensive organisational strategy and has started to explore possible fundraising partnerships in Kenya and Ethiopia to support its partner organisations in that region. As a result of the monitoring and support required for the project in Malawi this year, further exploration is still needed to determine how to best support our partner organisations in East Africa.

Trustee Expenses

The only expenses reimbursed to the trustees during the year were for fundraising expenses totaling £34.

Reserves

Total reserves at the end of March 2017 were £10,991, with £6,177 of restricted reserves and £4,814 of unrestricted reserves. The restricted reserves represent the funds that have been fundraised for the next stage of our work 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. Due to the focus on monitoring and supporting the grant in Malawi during the current year, our intention to fundraise and leverage more funds in other areas was delayed. It is intended that this will begin in earnest in the following financial year.

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 2017

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 2017 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: 28th December 2017

THE COMMUNITY INITIATIVES AND FACILITATION ASSISTANCE (CIFA) TRUST

Receipts and Payment Accounts for the year to 31st March 2017

| | Restricted £ | Unrestricted £ | Total y/e 31st March 2017 £ | Total for the period 18th December 2014 to 31st March 2016 |
|-----------------------------------|-----------------|-------------------|-----------------------------------|---|
| Receipts | | | | |
| Grants: | | | | |
| 2016/16 grants | | | | 37500 |
| 2016/17 grants | 20,100 | 0 | 20,100 | |
| <i>Sub-Total</i> | 20,100 | 0 | 20,100 | 37,500 |
| Other receipts: | | | | |
| Fundraising activities | 6,500 | 272 | 6,772 | 180 |
| Donations | | 12 | 12 | 0 |
| Gift aid | 0 | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 | 0 |
| Transfer from old entity | 0 | 0 | 0 | 4511 |
| <i>Sub-Total</i> | 6500 | 284 | 6,784 | 4691 |
| Total Receipts | 26,600 | 284 | 26,884 | 42,191 |
| Payments | | | | |
| Grants to CIFA partners | (38,195) | 0 | (38,195) | (19,360) |
| Programme spend | 0 | 0 | 0 | (387) |
| Fundraising costs | 0 | (111) | (111) | (31) |
| Total Payments | (38,195) | (111) | (38,306) | (19,778) |
| Surplus/(deficit) for year | (11,595) | 173 | (11,422) | 22,413 |

The notes on page 6 form an integral part of these accounts.

THE COMMUNITY INITIATIVES FACILITATION ASSISTANCE (CIFA) TRUST

Statement of Balances as at 31st March 2017

| | Restricted £ | Unrestricted £ | 31st March 2017 £ | 31st March 2016 £ |
|------------------------------|-----------------|-------------------|----------------------|----------------------|
| Bank and Cash in Hand | | | | |
| Opening balance | 17,772 | 4,641 | 22,413 | 0 |
| Surplus/(deficit) for year | (11,595) | 173 | (11,422) | 22,413 |
| Transfer between funds | 0 | 0 | 0 | 0 |
| Closing balance | 6,177 | 4,814 | 10,991 | 22,413 |
| Reserves | | | | |
| General Funds | 0 | 4,814 | 4,814 | 4,641 |
| CIFA Kenya | 0 | 0 | 0 | 0 |
| CIFA Ethiopia | 0 | 0 | 0 | 0 |
| Ungweru Malawi | 6,177 | 0 | 6,177 | 17,772 |
| Closing balance | 6,177 | 4,814 | 10,991 | 22,413 |

Notes to the Accounts for the year ended 31st March 2017

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. Two grants payment totalling £38,195 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. Fundraising expenses of £34 were reimbursed to one trustee.

Approved by the Trustees and signed on their behalf



Amanda Caine, Treasurer

Date: 23rd December 2017