



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

**Trustees' Annual Report and Accounts  
for the year ended 31st March 2020**

**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 Mark Andrews	Fundraising Specialist (appointed on 15/02/2020)

## **Contact Address**

Anthony Hovey  
Kirkton Cottage  
Kirkton of Deskford  
Moray  
AB56 5UA

## **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**

This year the CIFA Trust helped to develop and fund a small project in respect of two villages in Northern Malawi. This project built upon the success of the completed long-term food and nutrition security project that was supported by the CIFA Trust and funded by a Scottish Government Grant. Following an independent needs assessment, an initial scoping study by Ungweru our local partner and support from a Malawian agricultural expert, the project was developed with the aim of expanding the benefits of the irrigation part of the previous project and hence enhancing crop production for sale in local markets. In particular, the project set out to provide the following:

- Solar irrigation equipment to one of the villages (Jailosi Mhlanga) (it should be noted that the other village had already received the equipment as part of the larger project);
- Training to both villages on how to use, maintain and repair the irrigation equipment;
- Inputs to both communities in the form of seeds, fertilizers and pesticides, based on need and production potential, alongside agricultural training to ensure that farmers are able to produce and sell higher-value produce to buyers in local markets.

The above activities were successfully undertaken during 2019 and a formal handover of the solar powered irrigation system took place in November 2019 when the farmers had planted a number of crops under

irrigation (tomatoes, onions, cabbage and maize). The full impact and benefits from the installed irrigation facility will mostly be realized following the harvest in 2020.

During 2020, the CIFA Trust has started to develop new proposals in conjunction with our Malawian partner, Ungweru which include an expansion of our previous irrigation projects and include the facilitation of training for farmers in a number of areas such as Climate Smart Agriculture and conservation technology, post-harvest handling, and pest and disease management.



**The Solar powered Irrigation system (Tisinthe Irrigation Project) at Jailosi Mhlanga village (October 2019)**

### ***Other Highlights***

There has been very little activity in terms of fundraising during the year. However, in February 2020, the board invited Mark Andrews, who has fundraising experience, to become a Trustee. From early 2020 he has been helping to develop fundraising proposals for a new multi-year programme of work expected to start in 2021.

### **Trustee Expenses**

Expenses of £505 were reimbursed to one trustee in respect of payments of £130 for the room hire costs for the AGM in February 2019 and 2020 and £375 for travel and subsistence expenses for attendance at both AGMs which were held in Glasgow. Another trustee was reimbursed for £350 in respect of travel and subsistence expenses to be able to attend the February 2020 AGM.

## **Reserves**

Total reserves at the end of March 2020 were £8,558, consisting of only unrestricted funds. 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".

Amanda Caine, Treasurer

*Date: 30<sup>th</sup> December 2020*

# **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 2020 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:** 25<sup>th</sup> August 2021

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

**Receipts and Payment Accounts for the year to 31st March 2020**

	Restricted £	Unrestricted £	Total y/e 31st March 2020 £	Total y/e 31st March 2019 £
<b>Receipts</b>				
<b>Grants:</b>				
2017/18 grants	0	0		0
2018/19 grants			0	
<i>Sub-Total</i>	0	0	0	0
<b>Other receipts:</b>				
Fundraising activities	0		0	0
Donations	0	60	60	260
Gift aid	0	0	0	0
Interest	0	1	1	1
<i>Sub-Total</i>	0	61	61	261
<b>Total Receipts</b>	<b>0</b>	<b>61</b>	<b>61</b>	<b>261</b>
<b>Payments</b>				
Grants to CIFA partners	0	0	0	0
Programme spend	(5,309)	(334)	(5,643)	(679)
Fundraising costs		(225)	(225)	(50)
Trustee costs		(855)	(855)	(136)
<b>Total Payments</b>	<b>(5,309)</b>	<b>(1,413)</b>	<b>(6,722)</b>	<b>(865)</b>
<b>Surplus/(deficit) for year</b>	<b>(5,309)</b>	<b>(1,352)</b>	<b>(6,661)</b>	<b>(604)</b>

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 2020**

	<b>Restricted</b> £	<b>Unrestricted</b> £	<b>31st March 2020</b> £	<b>31st March 2019</b> £
<b>Bank and Cash in Hand</b>				
Opening balance	5,160	10,059	15,219	15,823
Surplus/(deficit) for year	(5,309)	(1,352)	(6,661)	(604)
Transfer between funds	149	(149)	0	0
<b>Closing balance</b>	<b>0</b>	<b>8,558</b>	<b>8,558</b>	<b>15,219</b>
<b>Reserves</b>				
General Funds	0	8,558	8,558	10,059
CIFA Kenya	0	0	0	0
CIFA Ethiopia	0	0	0	0
Ungweru Malawi	0	0	0	5,160
<b>Closing balance</b>	<b>0</b>	<b>8,558</b>	<b>8,558</b>	<b>15,219</b>

**Notes to the Accounts for the year ended 31st March 2020**

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 £5,309 was made during the year to our partner organisation in Malawi, Ungweru in respect of the irrigation and agricultural training project.
5. No remuneration was paid to a charity trustee or anyone connected to the charity. Travel and subsistence expenses of £725 in total were reimbursed to two trustees and another £130 was reimbursed to one of those trustees in respect of the AGM room hire expenses.

Approved by the Trustees and signed on their behalf

Amanda Caine, Treasurer

Date: 30<sup>th</sup> December 2020