



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

**Trustees' Annual Report and Accounts
for the year ended 31st March 2022**

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

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 currently Malawi.

Activities, Achievements and Future Plans

Last year, the year ending 31st March 2021, because of the difficulties in fundraising that we encountered during the pandemic, we decided to focus our attention on engaging with our Malawian partner organisation Ungweru with the aim of developing a new multi-year, multi-activity project. This year our aim was to start to fundraise for the project which is based in three rural villages in the Doroba area of Mzimba district in Northern Malawi. The project, which builds upon the success of the previous long-term food and nutrition security projects that have been supported by the CIFA Trust, will allow smallholder farmers to grow higher-value irrigated crops all year round and market these co-operatively for a sustained income. It is estimated that the project will enhance the health and education prospects of over 650 women, men, and children from 130 households.

The main objectives of the project are as follows:

1. Establish appropriate irrigation technologies in the communities alongside capable, functioning management structures;
2. Train and give input support to 130 farmers;
3. Support the organisation of farmers into three farmer associations so that they can join into a larger cooperative structure.

The Trust successfully fundraised £9,350 during the year towards the project from 3 trusts and foundations (the Corra Foundation, the Souter and Paget Trusts). We are very grateful for their support. £5,350 of this funding, in addition to £1,416 from our unrestricted reserves, was sent to our local partner Ungweru during the year to support the inception of the project and to undertake a baseline survey, and a hydrological study to inform the decision-making about the placement of irrigation boreholes.

So far, in the following year from April 2022 to November 2022, we have already been successful in raising just over £10,000 for the project. These funds, in addition to the remaining funds from this year, are being used to support Phase I of the project. The activities for Phase I include the construction of boreholes and the development of the water storage and irrigation systems.

The success in our fundraising over this year and the following year have been due in a large part to our volunteer fundraiser, who has recently become a trustee of the organisation. We are hopeful that we can raise further funds during the following year to be able to reach our budgeted target for Phase I of the project. It is our intention to use some of our unrestricted reserves to pay for one of the trustees to undertake a monitoring and support visit in early 2023 to Mzimba district in Malawi.

Trustee Expenses

There were no trustee expenses this year. As a result of the legacy of COVID19 pandemic, all the trustee meetings were held virtually.

Reserves

Total reserves at the end of March 2022 were £11,323, consisting of £4,000 of restricted funds and £7,323 of unrestricted funds. The restricted funds relate to funds not yet spent in terms of our activities to alleviate poverty in Malawi. The Trust's policy for the year ended 31st March 2022 was to maintain a minimum general (unrestricted) reserve balance of £2,000 to cover any unexpected costs that should arise and to spend the remaining unrestricted reserves as soon as possible whenever appropriate. In general, the CIFA Trust intends to use its unrestricted funds to continue to invest in its fundraising capacity and to leverage further grants to develop activities to bring about market-based solutions to poverty in Northern Malawi.

Approved by the Trustees and signed on their behalf



Amanda Caine, Treasurer

Date: 9th December 2022

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 2022 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: 9th December 2022

THE COMMUNITY INITIATIVES AND FACILITATION ASSISTANCE (CIFA) TRUST

Receipts and Payment Accounts for the year to 31st March 2022

	Restricted £	Unrestricted £	Total y/e 31st March 2022 £	Total y/e 31st March 2021 £
Receipts				
Grants:				
2020/21 grants	0	0	0	0
2021/2022 grants	9,350	350	9,700	0
<i>Sub-Total</i>	<u>9,350</u>	<u>350</u>	<u>9,700</u>	<u>0</u>
Other receipts:				
Fundraising activities	0	0	0	0
Donations	0	60	60	60
Gift aid	0	0	0	0
Interest	0	0	0	0
<i>Sub-Total</i>	<u>0</u>	<u>60</u>	<u>60</u>	<u>60</u>
Total Receipts	<u>9,350</u>	<u>410</u>	<u>9,760</u>	<u>60</u>
Payments				
Grants to CIFA partners	(5,350)	(1,416)	(6,766)	0
Programme spend	0	0	0	(200)
Fundraising costs	0	0	0	(90)
Trustee costs	0	0	0	0
Total Payments	<u>(5,350)</u>	<u>(1,416)</u>	<u>(6,766)</u>	<u>(290)</u>
Surplus/(deficit) for year	<u>4,000</u>	<u>(1,006)</u>	<u>2,995</u>	<u>(230)</u>

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 2022

	Restricted £	Unrestricted £	31st March 2022 £	31st March 2021 £
Bank and Cash in Hand				
Opening balance	0	8,328	8,328	8,558
Surplus/(deficit) for year	4,000	(1,006)	2,995	(230)
Transfer between funds	0	0	0	0
Closing balance	4,000	7,323	11,323	8,328
Reserves				
General Funds	0	7,323	7,323	8,328
CIFA Kenya	0	0	0	0
CIFA Ethiopia	0	0	0	0
Ungweru Malawi	4,000	0	4,000	0
Closing balance	4,000	7,323	11,323	8,328

Notes to the Accounts for the year ended 31st March 2022

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 payment totalling £6,766 was made during the year to our partner organisation in Malawi, Ungweru in respect of the irrigation project.
5. No remuneration was paid to a charity trustee or anyone connected to the charity and no travel and subsistence expenses were reimbursed.

Approved by the Trustees and signed on their behalf



Amanda Caine, Treasurer

Date: 9th December 2022