



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

**Trustees' Annual Report and Accounts  
for the year ended 31<sup>st</sup> March 2014**

# Scottish Charity Number SC037566

## Trustees

Mr Anthony Hovey	Chairman
Ms Amanda Caine	Treasurer
Mr Luke Harman	Fundraiser & Programme Specialist (appointed 8th February 2014)
Mr Vince Gainey	Programme Specialist

## Contact Address

Anthony Hovey (Chairman)  
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 Trust Deed.

## Charitable Purpose

Our purpose, as recorded in our Trust Deed, is the relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage. Our geographical focus is in Northern Kenya and Southern Ethiopia and our target stakeholders are the rural poor.

## Activities, Achievements and Future Plans

During the twelve months ending 31<sup>st</sup> March 2014, we received our first grant from an institutional donor, the Guernsey Overseas Aid Commission. The grant was in respect of a project to build four rainwater harvesting tanks at community based primary schools in Southern Ethiopia. We also successfully fundraised for the construction of a fifth rainwater harvesting tank, obtaining a grant from the Waterloo Foundation. Before the end of the year two masonry rooftop tanks had been built at the Lagasure and Hallo Huluqo primary schools in the Moyale District which were facing acute water shortages for drinking, washing and cooking, particularly during the dry season. There are approximately 900 pupils and staff at each school who will benefit from the project. The tanks will allow more children, particularly girls to go to school and help pupils concentrate better at their studies. Before the tanks, some children had to travel long distances to fetch water and some children were unable to attend school due to the lack of potable water. The deputy principal of the Lagasure primary school told our partner local NGO, CIFA Ethiopia “ The students are excited to have a rainwater system on their compound, not only because they have the water available to them, but also because it is helping to stabilize the developing school. It makes them feel good.” The three remaining tanks were completed in the subsequent financial year.

It had been the intention of some of the CIFA Trust trustees to visit our partner NGOs CIFA Ethiopia and CIFA Kenya to develop new programme ideas and to undertake an evaluation of the CIFA's completed school and water tank projects. However, the continuing insecurity in the border areas in Northern Kenya and Southern Ethiopia, where CIFA's partners work, has once again prevented this from happening.

Part way through the year, a new trustee Luke Harman was appointed. Luke has experience in fundraising and is a specialist in policy research and analysis in respect of agricultural and health subsidies in low income settings in Africa. A small amount of unrestricted funds were raised during the year.

The strategy for the CIFA Trust was reviewed nearer the end of the year. The Trust has decided to expand its remit into Southern Africa and to work with a new partner in Northern Malawi. It will focus on the Mzimba district where there are high levels of poverty and malnutrition and low levels of agricultural productivity and rural civic participation. It aims to work closely with a local NGO called Ungweru to help improve the food and nutrition security for rural households. It is also its intention to continue working through partners in Southern Ethiopia and Northern Kenya over the long term whilst recognising that there are continuing difficulties in working in these areas in the short term.

### **Trustee Expenses**

All the charity's running costs were paid for by the charity's trustees and no expenses were reimbursed to them.

### **Reserves**

The total reserves as at 31<sup>st</sup> March 2014 are £24,410. There are restricted reserves of £17,510 that represent the remaining funds from the Waterloo Foundation and the Guernsey Overseas Aid Commission in respect of the rain water harvesting in primary schools project, some of which were only received in the second half of the year. The funds are released to our overseas partners in tranches, with the next tranche only released when the previous water tank has been completed. Two tanks were completed in this financial year with the remainder to be completed in 2014/15. There are unrestricted reserves of £6,900. The Trust's policy is to maintain a minimum general 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. It intends to use some of the unrestricted funds balance to fund a needs assessment of the Mzimba district of Northern Malawi in preparation for developing a partnership with the local NGO and for supporting any future fundraising activities.

Approved by the Trustees and signed on their behalf



Amanda Caine, Treasurer

*Date: 21<sup>st</sup> November 2014*

## **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 31<sup>st</sup> March 2014 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:** 7<sup>th</sup> December 2014

THE COMMUNITY INITIATIVES AND FACILITATION ASSISTANCE (CIFA) TRUST

Receipts and Payment Accounts for the 12 months ended 31st March 2014

	Restricted £	Unrestricted £	Total 12 mnths to 31st March 2014 £	Total Y/E 31 March 2013 £
<b>Receipts</b>				
<b>Grants:</b>				
2013/14 grants	30,104	0	30,104	0
<i>Sub-Total</i>	30,104	0	30,104	0
<b>Other receipts:</b>				
Fundraising activities	0	300	300	0
Donations	0	156	156	5349
Gift aid	0	0	0	0
Interest	0	10	10	3
<i>Sub-Total</i>	0	466	466	5,352
<b>Total Receipts</b>	<b>30,104</b>	<b>466</b>	<b>30,570</b>	<b>5,352</b>
<b>Payments</b>				
Grants to CIFA partners	(12,595)	0	(12,595)	(6,373)
Programme spend	0	0	0	0
Fundraising costs	0	(216)	(216)	(216)
<b>Total Payments</b>	<b>(12,595)</b>	<b>(216)</b>	<b>(12,811)</b>	<b>(6,589)</b>
<b>Surplus/(deficit) for year</b>	<b>17,510</b>	<b>250</b>	<b>17,760</b>	<b>(1,237)</b>

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 2014**

	Restricted £	Unrestricted £	31st March 2014 £	31/03/2013 £
<b>Bank and Cash in Hand</b>				
Opening balance	0	6,650	6,650	7,887
Surplus/(deficit) for year	17,510	250	17,760	(1,237)
Transfer between funds	0	0	0	0
<b>Closing balance</b>	<b>17,510</b>	<b>6,900</b>	<b>24,410</b>	<b>6,650</b>
<b>Reserves</b>				
General Funds	0	6,900	6,900	6,650
CIFA Kenya	17,510	0	17,510	0
CIFA Ethiopia	0	0	0	0
<b>Closing balance</b>	<b>17,510</b>	<b>6,900</b>	<b>24,410</b>	<b>6,650</b>

**Notes to the Accounts for the Year Ended 31<sup>st</sup> March 2014**

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 of £12,595 was made during the year to our partner organisation, CIFA Ethiopia through CIFA Kenya in respect of the rainwater harvesting in primary school project in Southern Ethiopia.
5. No remuneration or expenses were paid to a charity trustee or anyone connected to the charity.

Approved by the Trustees and signed on their behalf



Amanda Caine, Treasurer

Date: 21<sup>st</sup> November 2014