



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

**Trustees' Annual Report and Accounts
for the year ended 31st March 2012**

Scottish Charity Number SC037566

Trustees

Mr Anthony Hovey
Mr Chris Sharp
Ms Amanda Caine
Mr Tim Davies

Chairman
Secretary (resigned in October 2011 due to ill health)
Treasurer
Marketing & Fundraising

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 31st March 2012, two major projects were finalised. A primary school in Funan Qumbi on the outskirts of Turbi, a town in the Marsabit district of Kenya was completed by our partners CIFA Kenya. There is now a government registered school with two classrooms and a staff room which can educate fifty children in an area where previously the nearest primary school for these communities was 20 km away. It is hoped that the school will reduce levels of illiteracy in the area and hence increase the likelihood of people gaining employment and also the ability of the community to represent themselves at local level. The drought in this area during the year, hampered the progress of the project. It was difficult to find the water required to construct the school and also it was hard to recruit the necessary labour as people were striving to cope with the drought by moving their animals from one point to another. However, despite these challenges the project was completed in September 2011 and is registered with the Ministry of Education. During the following year, the intention is to evaluate the schools projects completed to date and then to consider funding another schools project in Northern Kenya.

In 2011/12, a water tank was constructed for the Dokhano primary school in Southern Ethiopia. This was a school that CIFA UK built through our partner CIFA Ethiopia in 2008. It is now a thriving school with over fifty pupils. Prior to the construction of the water tank, the children had to bring water to school as there was no water provision in the area. The school has a good roof catchment and so the tank was constructed so that it can harness the water from the school roof in the rainy season. This allows for improved hygiene at the school. In the following year, it is hoped to start another water tank project at the Malab Primary School in Ethiopia.

Unfortunately, there were no fundraising activities during the year. Sadly, Chris Sharp, one of the founding trustees of the CIFA Trust died during the year after a long illness. Chris made a significant contribution to the organisation and will be remembered for his friendship and his genuine concern for the disadvantaged communities in Africa by his fellow trustees and by the staff within our partner organisations in both Kenya and Ethiopia. He will be sadly missed. Fundraising from trusts and foundations is starting in earnest in the following year with the extra support of a volunteer fundraiser.

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 31st March 2012 are £7,887 of which £4,460 are unrestricted and £3,427 are restricted. The restricted funds relate to the two different projects: £2,827 relates to funds received in respect of the schools project the remaining £600 relates to the water supply project for schools in Ethiopia. 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 most of the unrestricted funds balance along with some restricted funding to build a new water tank at the Malab Primary School in Ethiopia in 2012/13.

Approved by the Trustees and signed on their behalf



Amanda Caine, Treasurer

Date: 26/12/12

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 2012 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:

26 Dec 2012

THE COMMUNITY INITIATIVES AND FACILITATION ASSISTANCE (CIFA) TRUST

Receipts and Payment Accounts for the 12 months ended 31st March 2012

	Restricted £	Unrestricted £	Total 12 mnths to 31st March 2012 £	Total Y/E 31 March 2011 £
Receipts				
Grants:				
2010/11 grants	0	0		
2011/12 grants	0	0	0	0
Sub-Total	0	0	0	0
Other receipts:				
Fundraising activities	20	0	20	14,469
Donations	100	628	728	836
Gift aid	424	408	832	0
Interest	0	4	4	5
Sub-Total	544	1,040	1,584	15,310
Total Receipts	544	1,040	1,584	15,310
Payments				
Grants to CIFA partners	(9,589)	0	(9,589)	(6,312)
Programme spend	0	0	0	0
Fundraising costs	0	(216)	(216)	(213)
Total Payments	(9,589)	(216)	(9,805)	(6,524)
Surplus/(deficit) for year	(9,045)	824	(8,221)	8,786

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 2012

	Restricted £	Unrestricted £	31st March 2012 £	31/03/2011 £
Bank and Cash in Hand				
Opening balance	12,472	3,636	16,108	7,322
Surplus/(deficit) for year	(9,045)	824	(8,221)	8,786
Closing balance	3,427	4,460	7,887	16,108
Reserves				
General Funds	0	4,460	4,460	3,636
CIFA Kenya	2,827	0	2,827	7,075
CIFA Ethiopia	600	0	600	5,397
Closing balance	3,427	4,460	7,887	16,108

Notes to the Accounts for the Year Ended 31st March 2012

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. The restricted fund balance at the end of March 2012 relates to a schools project in Northern Kenya and a water project in Southern Ethiopia.
4. Two grants were made during the year to our partner organisation, CIFA Kenya. A grant of £4,792 was made in respect of the schools project in Northern Kenya and a grant of £4,797 in respect of the water 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 Cainc, Treasurer

Date

26/12/12