



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

**Trustees' Annual Report and Accounts
for the year ended 31st March 2013**

Scottish Charity Number SC037566

Trustees

Mr Anthony Hovey	Chairman
Ms Amanda Caine	Treasurer
Mr Tim Davies	Marketing (vacated office 12 th June 2012)
Mr Vince Gainey	Programme Specialist (appointed 12 th June 2012)

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 2013 a masonry water tank was constructed at the Malab Primary School in the Moyale District of Southern Ethiopia, close to the border with Kenya. The overall aim of the project was to improve water security at the school by building a rainwater harvesting tank. There is growing evidence that access to safe water improves the learning environment in schools. Specifically it has been shown that investment in water and sanitation positively impacts girl's enrolment and retention at school as well as reducing episodes of diarrhoea amongst school children. Overall, improved water and sanitation has been associated with increased learning. CIFA Ethiopia, with support from CIFA Kenya, constructed a masonry rainwater harvesting tank which holds up to 45,000 litres of water. This was calculated as enough capacity to support the average daily water demand per pupil and staff member for drinking and cleaning. The rainwater will be collected from the school roof using guttering and pipe work. The community and the school management committee were involved in the project from the beginning and a local contractor was used to undertake the construction work.

It had been the intention to undertake an evaluation of the CIFA's completed schools projects during the year. However, insecurity in the border areas between Kenya and Ethiopia where the schools are located and general insecurity in Kenya due to the March 2013 presidential elections and the increased terrorist threat resulting from the presence of Kenyan troops in Somalia have prevented the evaluation taking place. The evaluation will be postponed until it is safe to travel to the region.

Part way through the year, a new trustee Vince Gainey was appointed. He has over 20 years of specialist knowledge of development programmes in the pastoralist areas where we work and also has expertise in attracting larger and institutional donors to community based projects. A volunteer fundraiser was also recruited with the objective of boosting our grant income from larger donors and trusts. These additions to our team have proved to be a great success as by the end of the year we had received confirmation of our first grant of £25,000 from an institutional donor, the Guernsey Overseas Aid Commission. The grant is in respect of a project to build four rainwater harvesting tanks at community based primary schools in Southern Ethiopia. The funds were actually received in the following financial year. During the year we received a legacy donation from one of our founding trustees, Chris Sharp who sadly died last year after a long illness.

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 2013 are £6,650. These are unrestricted reserves as the restricted funds have been utilised. 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 the unrestricted funds balance to fund an evaluation of the schools projects undertaken to date and, once this has been carried out and the lessons learnt, to support the building of another school. These reserves will also be used to fund any future fundraising initiatives.

Approved by the Trustees and signed on their behalf



Amanda Caine, Treasurer

Date: 21st December 2013

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 2013 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

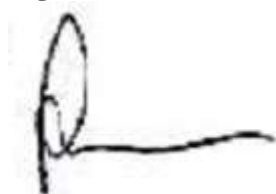
In the course of my examination, no matter has come to my attention

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: 31st December 2013

THE COMMUNITY INITIATIVES AND FACILITATION ASSISTANCE (CIFA) TRUST

Receipts and Payment Accounts for the 12 months ended 31st March 2013

	Restricted £	Unrestricted £	Total 12 mnths to 31st March 2013 £	Total Y/E 31 March 2012 £
Receipts				
Grants:				
2011/12 grants	0	0	0	0
2012/13 grants	0	0	0	0
<i>Sub-Total</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other receipts:				
Fundraising activities	0	0	0	0
Donations	100	5,249	5,349	728
Gift aid	0	0	0	832
Interest	0	3	3	4
<i>Sub-Total</i>	<u>100</u>	<u>5,252</u>	<u>5,352</u>	<u>1,564</u>
Total Receipts	<u>100</u>	<u>5,252</u>	<u>5,352</u>	<u>1,564</u>
Payments				
Grants to CIFA partners	(6,373)	0	(6,373)	(9,589)
Programme spend	0	0	0	0
Fundraising costs	0	(216)	(216)	(216)
Total Payments	<u>(6,373)</u>	<u>(216)</u>	<u>(6,589)</u>	<u>(9,805)</u>
Surplus/(deficit) for year	<u>(6,273)</u>	<u>5,036</u>	<u>(1,237)</u>	<u>(8,241)</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 2013

	Restricted £	Unrestricted £	31st March 2013 £	31/03/2012 £
Bank and Cash in Hand				
Opening balance	3,427	4,460	7,887	16,108
Surplus/(deficit) for year	(6,273)	5036	(1,237)	(8,221)
Transfer between funds	2,846	(2,846)	0	0
Closing balance	0	6,650	6,650	7,887
Reserves				
General Funds	0	6,650	6,650	4,460
CIFA Kenya	0	0	0	2,827
CIFA Ethiopia	0	0	0	600
Closing balance	0	6,650	6,650	7,887

Notes to the Accounts for the Year Ended 31st March 2013

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 £6,373 was made during the year to our partner organisation, CIFA Ethiopia through CIFA Kenya in respect of a water project at a school 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: 21st December 2013