

Registered number: SC309031  
Charity number: SC037597

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**CIFAL SCOTLAND LIMITED**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2014**

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**CIFAL SCOTLAND LIMITED**  
**(A company limited by guarantee)**

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**CIFAL SCOTLAND LIMITED**  
(A company limited by guarantee)

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 30 SEPTEMBER 2014**

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**Trustees**

Gordon McDonald, Representing the Moray Council  
James Michael Shaw, Representing the Findhorn Foundation  
Shane Rankin, Representing the Scottish Government  
John Francis Dudley Lidderdale  
Donald Caig Wilson, Representing the City of Edinburgh Council  
Allan Grant Wright, Representing the Moray Council

**Company registered number**

SC309031

**Charity registered number**

SC037597

**Registered office**

The Park  
Findhorn  
Forres  
Moray  
IV36 3TZ

**Company secretary**

J C Lowe

**Chief executive officer**

May East

**Independent auditors**

French Duncan LLP  
Chartered Accountants and Statutory Auditors  
56 Palmerston Place  
Edinburgh  
EH12 5AY

**Bankers**

Royal Bank of Scotland  
57 High Street  
Forres  
IV36 1RB

Bank of Scotland  
102 High Street  
Forres  
IV36 1PA

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**CIFAL SCOTLAND LIMITED**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2014**

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The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the audited financial statements of CIFAL Scotland Limited (the company) for the ended 30 September 2014. The Trustees confirm that the Annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document**

CIFAL Scotland is controlled by its governing document, the Articles of Association and Memorandum of Association and constitutes a limited company, limited by guarantee. The charity is registered in Scotland and is a recognised Scottish charity.

**Recruitment and Appointment of new trustees**

New Trustees are nominated by the Board, the Moray Council and the Findhorn Foundation who together are the founding members of CIFAL Scotland Ltd.

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

**Induction and training of new trustees**

New trustees are briefed by the Board and the CEO on the current status of the charity's activities and its finances and are introduced to the staff team. They are provided with the charity's Memorandum and Articles of Association, the MOU signed with UNITAR on September 22, 2006 and the most recent financial statement for the current financial year. We invite new trustees to attend one of the CIFAL events as soon as is practical.

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**CIFAL SCOTLAND LIMITED**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2014**

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**Organisational Structure**

CIFAL Scotland is a company limited by guarantee with charitable status. The Board is comprised of individuals representing the Local Authority, the Academic, NGO and Private Sectors. The Board as Trustees is responsible for the strategic direction of the company and for ensuring the vision and values of the project are adhered to.

The Trustees who are also the directors for the purpose of company law, and who served during the year were:

Gordon McDonald (Representing the Moray Council)  
James Michael Shaw (Representing the Findhorn Foundation)  
Shane Rankin (Representing the Scottish Government)  
John Francis Dudley Lidderdale  
Donald Caig Wilson (Representing the City of Edinburgh Council) (appointed 30 April 2014)  
Allan Grant Wright (Representing the Moray Council) (appointed 22 January 2015)  
John Stewart Cree (Representing the Moray Council) (resigned 22 January 2015)

None of the directors have a beneficial interest in the charity.

The Board meets quarterly, with occasional additional meetings scheduled as required.

The Chief Executive Officer is nominated by the Board in consultation with UNITAR. To deliver the goals of the project, the CEO

- a) Reports to the CIFAL Scotland Board;
- b) Participates on UNITAR's Decentralised Cooperation Programme (DCP) Steering Committee;
- c) Oversees relationships with public sector agencies;
- d) Provides liaison with sustainability networks and training partners;
- e) Manages fundraising;
- f) Ensures that CIFAL Scotland contributes to the implementation of the United Nations international conventions;
- g) Creates clear administration and financial structure

**Wider Network**

CIFAL Scotland is part of a global network of 14 UNITAR International Associated Training Centres that operate as a hub for training and capacity building through the exchange of practices between UN agencies, local authorities, public and private sectors, civil society and academic institutions. The CIFAL Network currently has Centres in Atlanta (USA), Jeju (Korea), Curitiba (Brazil), Durban (South Africa), Kuala Lumpur (Malaysia), Ouagadougou (Burkina Faso), Plock (Poland), Merida (Mexico), Maghreb (Algeria), Quito (Ecuador), El Salvador (El Salvador), Flanders (Belgium) and Shanghai (China).

**Risk Management**

The directors have the duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees have accessed the major risks to which the charity is exposed, in particular those related to operations and finances of the company, and are satisfied that systems and controls are in place to mitigate our exposure to the major risks.

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**CIFAL SCOTLAND LIMITED**  
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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2014**

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**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The principal objectives and aims of the charity are the advancement of integrated sustainable development and environmental improvement for the public benefit through suitable education and training programmes.

CIFAL Scotland objectives for the year were:

- To offer a series of regional, national and international training events that focuses on the promotion of transition to low carbon economy and society.
- To increase public interest in, and awareness and knowledge of sustainable development, including training and education on the broad themes of renewable energy systems, food security, community resilience, international water cooperation.
- To develop a series of e-learning courses aimed at enhancing the capacities of decision-makers from different government levels and representatives of the private sector, NGOs and international organisations in the areas of renewable energies and the international agenda on the Sustainable Development Goals.

CIFAL programmes address the urgent implications of climate change and resource scarcity and promote solutions where people and business prosper within environmental limits. Sustainable energy solutions, green growth, climate change mitigation, and adaptation and carbon emissions reduction strategies are all central to CIFAL Scotland's activities.

Main programmes for the year included:

**October 2013**

**SDGs in Scotland - Reframing Sustainable Development**

CIFAL Scotland hosted a half-day event on how to put Scotland at the core of the emerging Sustainable Development Goals (SDGs). The event was attended by an influential, decision making audience - comprising private and public sectors, academics and NGO representatives. The working session provided an opportunity for participants to consider how to engage mobilise civil society and influence the sustainable development agenda. The event generated a list of forward looking ideas - amongst them the need for joined up action between the sustainability and international development communities in Scotland.

Venue: Lothian Chambers, Edinburgh

Delegates: 46

Partners: The Rio Group, Stakeholder Forum, NIDOS, Scottish Government

**1-7 October 2013**

**Permaculture Design Course**

Participants delved into sessions about observation, zoning, designing aquaculture, food security systems using a Permaculture approach. The adapted PDC curriculum incorporated practical strategies to address climate change challenges e.g. soil salinization and contamination of potable water. Particular concern was placed on addressing widespread use of chemical fertilizers and lack of awareness of potential damage to soil (acidification, effect on soil structure, declining of initial benefits, increased pests etc.).

Venue: Proshanti Training Centre, Bangladesh

Delegates: 31

Partners: Partners: Bangladesh Association for Sustainable Development (BASD) and Gaia Education

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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2014**

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**15 & 16 October 2013**

**International Water Cooperation and Transboundary Aquifers**

The international roundtable conference provided a unique opportunity to discuss transboundary aquifer management from a multi-disciplinary perspective, focusing on its scientific-hydrogeological, socio-economic and legal-institutional dimensions. Institutions, organisations and individuals were engaged in debates which examined cooperation in the field of transboundary aquifers and supported initiatives for effective water management.

Delegates: 126

Partners: The Scottish Government, World Water Day, UNITAR, UNESCO-IHP (International Hydrological Programme), University of Strathclyde, IAH (International Association of Hydrogeologists), DFID (Department for International Development), SA Water Forum, Glasgow City Council, IAEA Water Resources Programme

**4 November - 25 November 2013**

**Fundamentals of the Sustainable Development Goals**

This 3 week course enhanced the capacity of civil servants, diplomats from Permanent Missions and Ministries of Foreign Affairs, environmental managers, and other personnel working on issues surrounding sustainable development to obtain a general understanding of the sustainable development goals (SDGs) and to engage with the international agenda on SDGs. Participants learnt about the origins and purpose of the SDGs and how the goals are built upon the lessons learned from the development and implementation of the Millennium Development Goals (MDGs).

Venue: e-learning

Delegates: 30

Partners: UNITAR, UK Stakeholder Forum

**22 November 2013**

**Design for Sustainable Settlements Bangladesh**

Design for Sustainable Settlements Bangladesh (DSSB) focuses on how to integrate the four pillars of sustainability – ecological, social, economic and cultural in the design sustainable settlements. Participants from 42 villages were trained in social skills for inclusive decision making processes, on ecological approaches for food production, right livelihood concepts and how to develop a village level integrated plan for development.

Venue: Bangladesh

Delegates: 20

Partners: Bangladesh Association for Sustainable Development (BASD) and Gaia Education

**27 January – 17 March 2014**

**Renewable Energies for Developing Countries**

The REDC e-learning course gave participants a comprehensive overview of clean, secure and sustainable technology options including solar, hydro and wind. It offered an insight into the management of renewable energy projects, from small scale, through to major projects, as a means to enable sustainable development in developing countries. It presented the case on how renewable energies represent at the same time an environmental necessity and an economic opportunity.

Venue: E-learning

Delegates: 14

Partners: UNITAR, University of Strathclyde, Scottish Government

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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2014**

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**13 January – 3 February 2014**

**Fundamentals of the Sustainable Development Goals**

This 3 week course enhanced the capacity of civil servants, diplomats from Permanent Missions and Ministries of Foreign Affairs, environmental managers, and other personnel working on issues surrounding sustainable development to obtain a general understanding of the sustainable development goals (SDGs) and to engage with the international agenda on SDGs. Participants learnt about the origins and purpose of the SDGs and how the goals are built upon the lessons learned from the development and implementation of the Millennium Development Goals (MDGs).

Venue: e-learning

Delegates: 17

Partners: Stakeholder Forum, UNITAR

**28 Jan, 4, 11, 18, 25 Feb, 4, 11, 18 March, 16 April 2014**

**Age of Sustainable Development**

CIFAL Scotland and ECCI joined forces with a Massive Open Online Course (MOOC) conducted by Prof Jeffrey Sachs and Columbia University, holding weekly debates from January to April on topics associated with international development. On April 16 participants were invited to join a live web chat with Jefferey Sachs, and were able to pose questions on climate change related topics.

Venue: ECCI

Delegates: 81 across 9 events

Partners: Columbia University, ECCI

**3 April 2014**

**Scotland and the Post-2015 Development Agenda Conference**

This conference gathered key players from the government, civil society in Scotland, Pakistan and Tanzania, the higher education sector, business and the UN to explore how to strengthen Scotland's voice in the Post 2015 process while fostering multi-stakeholder engagement. Speakers included The Right Hon Justine Greening MP, Secretary of State for International Development and Humza Yousaf MSP, Minister for External Relations and International Development. They were joined by Mohammed Zia ur Rehman, the Director of AWAZ\_CDS and the South Asia representative of Beyond 2015, and Ngunga Tepani, the Director of the Tanzanian Network of NGOs.

Venue: Raddison Blu Hotel, Glasgow

Delegates: 82

Partners: NIDOS, Centre for Sustainable Development

**May 2014**

**Hydrogen Economy- Strategic Partnerships to Unleash the Research, Development, Demonstration & Deployment Potential**

This working session brought together diverse groups of stakeholders including research institutions, policymakers and local government officials, private industry, and investors to discuss the potential establishment of a UNIDO Regional Sustainable Energy Center of Hydrogen in Aberdeen.

Venue: Marischal Hall, Aberdeen

Delegates: 32



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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2014**

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**21 May 2014**

**UN International Year of Family Farming**

The UN declared 2014 the International Year of Family Farming (IYFF) to focus global attention on the role of family farms in reducing hunger and poverty. The event provided a platform for showcasing successful family farming initiatives in Scotland and discussed how to make family farming in Scotland an attractive proposition for future generations, as well as identifying how to build resilience to cope with the prospect of more extreme weather events.

Venue: Scottish Parliament, Edinburgh

Delegates: 73

Partners: NFU Scotland, SRUC, UNITAR, The James Hutton Institute, UN International Year of Family Farming, Royal Highland & Agricultural Society of Scotland

**26 - 27 June 2014**

**Climate Change: How it impacts us all**

This workshop focused on empowering communities to use their own knowledge and decision-making processes to take action on climate change. The workshop included demonstrations of Climate Change Adaptation techniques and provided information about local government policies and initiatives.

Venue: Rupantor Community Centre, Mongla, Bangladesh

Delegates: 42

Partners: Bangladesh Association for Sustainable Development (BASD) and Gaia Education

**8 September – 31 October 2014**

**Renewable Energies for Developing Countries**

The REDC e-learning course gave participants a comprehensive overview of clean, secure and sustainable technology options including solar, hydro and wind. It offered an insight into the management of renewable energy projects, from small scale, through to major projects, as a means to enable sustainable development in developing countries. It presented the case on how renewable energies represent at the same time an environmental necessity and an economic opportunity.

Venue: e-learning

Delegates: 9

Partners: UNITAR, University of Strathclyde, the Scottish Government

**8 September 2014**

**Climate Change Awareness**

The seminar examined climate change from a regional perspective, how to prepare for its impacts through adaptation activities and presented a series of community-led solutions. Over 70 community participants facing increasing threats from natural disasters such as cyclones, tidal surges and river erosion, NGOs and Government officials from the Khulna District took part in the seminar. Village leaders from the project area shared their experience of implementing vegetable growing, fisheries and vermiculture projects, including the success stories and challenges of generating additional food and income with so many climate variations.

Venue: Khulna, Bangladesh

Delegates: 77

Partners: Bangladesh Association for Sustainable Development (BASD) and Gaia Education

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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2014**

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**16 - 25 September 2014**

**Permaculture Design – Strengthening Food Systems**

The majority of the course was practical in nature, allowing participants to learn skills as well as gain knowledge of permaculture techniques. The practical elements of the course included sustainable village development, horticultural and organic vegetable production and canal fisheries projects. Participants were also equipped with the knowledge and skills necessary to build climate change adapted homes utilising natural building techniques. By the end of the course participants were apt to apply these techniques in their food growing and fisheries projects within their own communities.

Venue: Rupantor Community Centre, Mongla, Bangladesh

Delegates: 24

Partners: Bangladesh Association for Sustainable Development (BASD) and Gaia Education

**30 September 2014**

**SDGs in Scotland: Reframing Sustainable Development**

This half day event explored the roles Scotland can play in the implementation of the Sustainable Development Goals (SDGs). The event offered participants an update on the UN General Assembly, generated ideas to take forward and strengthened collaborative working between the sustainability and international development communities in Scotland.

Venue: ECCI, Edinburgh

Delegates: 53

Partners: Rio Group, NIDOS, Scottish Government, UK Government

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**CIFAL SCOTLAND LIMITED**  
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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2014**

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**FINANCIAL REVIEW**

The charity gratefully acknowledges our principle funding sources, namely: The Scottish Government, The Moray Council, Highlands & Islands Enterprise and the Department for International Development.

There have been two main growth areas in the year:

1. The launch of e-learning packages, run in partnership with the Scottish Government, UNITAR, the University of Strathclyde and the UK Stakeholder Forum. This development has increased course related income from £8,843 in 2013 to £33,949 in 2014.

In addition, the charity received sponsorship income in respect of events held during the year of £9,604 (2013 - £9,400).

The charity spent £36,809 (2013 - £982) on direct costs to deliver the training events listed above. The increase in this figure is primarily attributable to payments to our partners for hosting, tutoring & moderating the e-learning courses and bursaries granted to attend courses.

2. A new International development project was launched in the year which was funded by the Department for International Development (DFID) for work in Senegal. This is in addition to our existing project funded by the Scottish Government for work in Bangladesh. Funds received during the year for these two projects amounted to £114,064 (2013 - £45,468). Of this, £86,869 (2013 - £41,623) has been spent – mostly disbursed to our “in country” partner organisation in Bangladesh (BASD) with the remaining funds being carried forward in restricted funds.

Indirect management support costs (excluding Bangladesh and Senegal project costs and course related expenditures) incurred during the year totalled £89,060 (2013 - £73,485). The increase in the year is mainly in relation to a UNITAR affiliation fee of £13,854 which was not charged in the previous year.

All voluntary income for the year was applied to management support, governance and finance costs incurred in that year.

Overall the charity has made a surplus for the year of £24,211 (2013 - £2,989) split between a deficit on unrestricted funds of £13,692 (2013 - £1,387) and a surplus on restricted funds of £37,903 (2013 - £4,376).

**Going Concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

**Reserves policy**

The Trustees consider that the level of reserves held are sufficient for the current operation requirements.

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**CIFAL SCOTLAND LIMITED**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2014**

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**FUTURE DEVELOPMENTS**

**Plans for the future**

The charity plans to pro-actively seek new partnerships, with both public and private sector, develop further trainings face to face and on-line and expand its activities with international development work.

**TRUSTEES' RESPONSIBILITIES STATEMENT**

The Trustees (who are also directors of CIFAL Scotland Limited for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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**CIFAL SCOTLAND LIMITED**  
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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2014**

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**DISCLOSURE OF INFORMATION TO AUDITORS**

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:


- so far as that Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

**AUDITORS**

The auditors, French Duncan LLP, have indicated their willingness to continue in office. A resolution proposing their reappointment will be put to the Annual General Meeting

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the Trustees on 27/4/15 and signed on their behalf by:

 27.4.15

**Gordon McDonald**  
Trustee

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**CIFAL SCOTLAND LIMITED**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES AND MEMBERS OF CIFAL SCOTLAND LIMITED**

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We have audited the financial statements of CIFAL Scotland Limited for the year ended 30 September 2014 set out on pages 14 to 24. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's Trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and the charitable company's Trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's Trustees, as a body, for our audit work, for this report, or for the opinion we have formed.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITORS**

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

We have been appointed auditors under the Companies Act 2006 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report to you in accordance with regulations made under those Acts.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

**SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

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**CIFAL SCOTLAND LIMITED**  
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**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES AND MEMBERS OF CIFAL SCOTLAND LIMITED**

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**OPINION ON FINANCIAL STATEMENTS**

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2014 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.


**OPINION ON OTHER MATTER PRESCRIBED BY THE COMPANIES ACT 2006**

In our opinion the information given in the Trustees' report, incorporating the Strategic report, for the financial year for which the financial statements are prepared is consistent with the financial statements.

**MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION**

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the company has not kept proper and adequate accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and to take advantage of the small companies' exemption in preparing the Trustees' report.

  
Jeffrey A C Meek CA (Senior statutory auditor)

for and on behalf of

**French Duncan LLP**

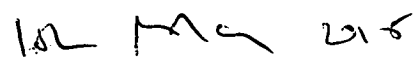
Chartered Accountants and Statutory Auditors

56 Palmerston Place

Edinburgh

EH12 5AY

Date:

  
French Duncan LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

**CIFAL SCOTLAND LIMITED**  
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**STATEMENT OF FINANCIAL ACTIVITIES**  
(incorporating income and expenditure account)  
**FOR THE YEAR ENDED 30 SEPTEMBER 2014**

	Note	Unrestricted funds 2014 £	Restricted funds 2014 £	Total funds 2014 £	Total funds 2013 £
<b>INCOMING RESOURCES</b>					
Incoming resources from generated funds:					
Voluntary income	2	21,604	184,052	205,656	113,940
Incoming resources from charitable activities	3	33,506	443	33,949	8,843
<b>TOTAL INCOMING RESOURCES</b>		<b>55,110</b>	<b>184,495</b>	<b>239,605</b>	<b>122,783</b>
<b>RESOURCES EXPENDED</b>					
Charitable activities		66,675	146,063	212,738	116,090
Governance costs	7	2,127	529	2,656	3,704
<b>TOTAL RESOURCES EXPENDED</b>	5	<b>68,802</b>	<b>146,592</b>	<b>215,394</b>	<b>119,794</b>
<b>MOVEMENT IN TOTAL FUNDS FOR THE YEAR - NET INCOME/(EXPENDITURE) FOR THE YEAR</b>		<b>(13,692)</b>	<b>37,903</b>	<b>24,211</b>	<b>2,989</b>
<i>Total funds at 1 October 2013</i>		<i>19,434</i>	<i>4,376</i>	<i>23,810</i>	<i>20,821</i>
<b>TOTAL FUNDS AT 30 SEPTEMBER 2014</b>		<b>5,742</b>	<b>42,279</b>	<b>48,021</b>	<b>23,810</b>

The notes on pages 16 to 24 form part of these financial statements.



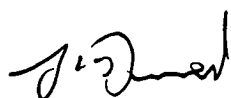
**CIFAL SCOTLAND LIMITED**  
(A company limited by guarantee)  
REGISTERED NUMBER: SC309031

**BALANCE SHEET**  
**AS AT 30 SEPTEMBER 2014**

	Note	£	2014 £	As restated 2013 £
<b>FIXED ASSETS</b>				
Tangible assets	10		841	1,260
<b>CURRENT ASSETS</b>				
Debtors	11	7,578		18,364
Cash at bank and in hand		67,773		29,243
		<u>75,351</u>		<u>47,607</u>
<b>CREDITORS:</b> amounts falling due within one year	12	(28,171)		(25,057)
<b>NET CURRENT ASSETS</b>			<u>47,180</u>	<u>22,550</u>
<b>NET ASSETS</b>			<u>48,021</u>	<u>23,810</u>
<b>CHARITY FUNDS</b>				
Restricted funds	13		42,279	4,376
Unrestricted funds	13		5,742	19,434
<b>TOTAL FUNDS</b>			<u>48,021</u>	<u>23,810</u>

The financial statements have been prepared in accordance with the provisions applicable to small companies within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Trustees on 27/4/15 and signed on their behalf, by:

 27.4.15

**Gordon McDonald**  
Trustee

The notes on pages 16 to 24 form part of these financial statements.

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**CIFAL SCOTLAND LIMITED**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2014**

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**1. ACCOUNTING POLICIES**

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' published in March 2005, applicable accounting standards and the Companies Act 2006.

**1.2 Company status**

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

**1.3 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**1.4 Incoming resources**

All incoming resources are included in the Statement of financial activities when the company has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

**1.5 Government grants**

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

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**CIFAL SCOTLAND LIMITED**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2014**

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**1. ACCOUNTING POLICIES (continued)**

**1.6 Resources expended**

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All resources expended are inclusive of irrecoverable VAT.

**1.7 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Office equipment	- 15% reducing balance
Computer equipment	- 33% on cost

**1.8 Taxation**

The charity is exempt from corporation tax on its charitable activities.

**1.9 Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of financial activities.

**CIFAL SCOTLAND LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2014**

**2. VOLUNTARY INCOME**

	Unrestricted funds 2014 £	Restricted funds 2014 £	Total funds 2014 £	Total funds 2013 £
Grants	-	184,052	184,052	104,540
Voluntary/Sponsorship income	21,604	-	21,604	9,400
	<u>21,604</u>	<u>184,052</u>	<u>205,656</u>	<u>113,940</u>

Grants received, included in the above, are as follows:

	2014 £	2013 £
Moray Council grant	-	12,000
Scottish Executive grant	65,546	41,264
HIE Moray grant	4,442	5,808
Scottish Executive - Bangladesh Project grant	80,652	45,468
Global Poverty Action Fund - Senegal Project grant	33,412	-
	<u>184,052</u>	<u>104,540</u>

**3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	Unrestricted funds 2014 £	Restricted funds 2014 £	Total funds 2014 £	Total funds 2013 £
Course income	33,506	443	33,949	8,843

**4. GRANTS TO INDIVIDUALS**

	Number	Total 2014 £	Number	Total 2013 £
Bursaries awarded	19	7,785	-	-

**CIFAL SCOTLAND LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2014**

**5. ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE**

	Staff costs 2014 £	Other costs 2014 £	Total 2014 £	Total 2013 £
Charitable activities	18,245	194,493	212,738	116,089

**6. ANALYSIS OF RESOURCES EXPENDED BY ACTIVITIES**

	Activities undertaken directly 2014 £	Grant funding of activities 2014 £	Support costs 2014 £	Total 2014 £	Total 2013 £
Charitable activities	204,953	7,785	-	212,738	116,090

**7. GOVERNANCE COSTS**

	Unrestricted funds 2014 £	Restricted funds 2014 £	Total funds 2014 £	Total funds 2013 £
Auditors' remuneration	2,059	521	2,580	2,360
Legal fees	68	8	76	1,344
	2,127	529	2,656	3,704

**8. NET INCOMING RESOURCES / (RESOURCES EXPENDED)**

This is stated after charging:

	2014 £	2013 £
Depreciation of tangible fixed assets: - owned by the charity	419	435
Auditors' remuneration	2,580	2,360

During the year, no Trustees received any remuneration (2013 - £NIL).

During the year, no Trustees received any benefits in kind (2013 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2013 - £NIL).

**CIFAL SCOTLAND LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2014**

**9. STAFF COSTS**

Staff costs were as follows:

	2014 £	2013 £
Wages and salaries	17,885	10,168
Social security costs	360	209
	<u>18,245</u>	<u>10,377</u>

The average monthly number of employees during the year was as follows:

	2014 No.	2013 No.
	<u>1</u>	<u>1</u>

No employee received remuneration amounting to more than £60,000 in either year.

**10. TANGIBLE FIXED ASSETS**

	Office equipment £	Computer equipment £	Total £
<b>Cost</b>			
At 1 October 2013 and 30 September 2014	<u>1,443</u>	<u>2,117</u>	<u>3,560</u>
<b>Depreciation</b>			
At 1 October 2013	772	1,528	2,300
Charge for the year	<u>101</u>	<u>318</u>	<u>419</u>
At 30 September 2014	<u>873</u>	<u>1,846</u>	<u>2,719</u>
<b>Net book value</b>			
At 30 September 2014	<u>570</u>	<u>271</u>	<u>841</u>
At 30 September 2013	<u>671</u>	<u>589</u>	<u>1,260</u>

**CIFAL SCOTLAND LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2014**

**11. DEBTORS**

	2014 £	2013 £
Trade debtors	6,698	15,046
Prepayments and accrued income	880	3,318
	<u>7,578</u>	<u>18,364</u>

**12. CREDITORS:**  
Amounts falling due within one year

	2014 £	2013 £
Trade creditors	6,617	5,909
Other taxation and social security	1,026	431
Accruals and deferred income	20,528	18,717
	<u>28,171</u>	<u>25,057</u>

**Deferred income**

	Sponsorship income £	Course income £	2014 £
At 1 October 2013	10,100	5,672	15,772
Recognised in the year	(10,100)	(5,672)	(15,772)
	<u>-</u>	<u>-</u>	<u>-</u>
At 30 September 2014	-	-	-

**CIFAL SCOTLAND LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2014**

**13. STATEMENT OF FUNDS**

	Brought Forward £	Incoming resources £	Resources Expended £	Carried Forward £
<b>Unrestricted funds</b>				
General Funds	19,434	55,110	(68,802)	5,742
<b>Restricted funds</b>				
Scottish Government	531	65,988	(55,280)	11,239
HIE Moray	-	4,443	(4,443)	-
Bangladesh project	3,845	80,652	(79,387)	5,110
Senegal project	-	33,412	(7,482)	25,930
	4,376	184,495	(146,592)	42,279
Total of funds	23,810	239,605	(215,394)	48,021

**SUMMARY OF FUNDS**

	Brought Forward £	Incoming resources £	Resources Expended £	Carried Forward £
General funds	19,434	55,110	(68,802)	5,742
Restricted funds	4,376	184,495	(146,592)	42,279
	23,810	239,605	(215,394)	48,021

**Restricted funds**

**Scottish Government**

The charity received four grants in the year from the Scottish Government.

The first grant was in order to assist with delivering seminars and conferences on sustainability and low carbon agenda to a wide range of stakeholders including community leaders and decision makers from both public and private sectors.

The second grant was received for the development of a UNITAR-accredited online training course in Renewable Energy in Developing Countries.

The third grant was to provide bursaries for Malawi-based applicants selected through the agreed process to undertake the CIFAL 'Renewable Energies for Developing Countries' online training course within the financial year 2013-14.

The fourth grant was in relation to strengthening of collaborative links between CIFAL and the Scottish Government in the context of the United Nations Post 2015 Development Agenda.



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**CIFAL SCOTLAND LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2014**

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**13. STATEMENT OF FUNDS (continued)**

**HIE Moray**

The charity received income from the Highlands and Islands Enterprise in the year for a business development programme.

**Bangladesh project**

The charity received income in the year from the Scottish Government for a three year project based in Bangladesh. The aim of the project is to improve sustainable food security and livelihoods of vulnerable communities of Khulna and Bagerhat, Southern Bangladesh, through capacity building programmes and effective climate change adaptation strategies and interventions.

**Senegal project**

The charity received income in the year from the UK Government for increasing food security and environmental sustainability for people in Senegal through sustainable agroforestry, permaculture, and ecovillage capacity-building.

**14. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds 2014 £	Restricted funds 2014 £	Total funds 2014 £	Total funds 2013 £
Tangible fixed assets	571	271	842	1,260
Current assets	33,342	42,008	75,350	47,606
Creditors due within one year	(28,171)	-	(28,171)	(25,056)
	<u>5,742</u>	<u>42,279</u>	<u>48,021</u>	<u>23,810</u>

**15. CONTINGENT LIABILITIES**

For five years after the final instalment of the grant received from the Scottish Executive there is the possibility that part or all of the grant could require to be repaid if the conditions are not met. During the year, the charity received £65,546 from the Scottish Executive in respect of this grant. At the year end it is not possible to quantify any liability in respect of this.

In addition, £80,652 grants were received from the Scottish Executive for the Bangladesh project. Under the terms of the grant received, any monies unspent from these grants could require to be repaid to the grant funder. At the year end it is not possible to quantify any liability in respect of this as the project is still ongoing.

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**CIFAL SCOTLAND LIMITED**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2014**

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**16. RELATED PARTY TRANSACTIONS**

During the year, Moray Council, one of the charitable company's members provided CIFAL Scotland Limited with a grant of £Nil (2013 - £12,000) and fees of £12,000 (2013 - £Nil).

During the year, CIFAL Scotland Limited purchased goods and services from Gaia Education for an amount of £Nil (2013 - £799). In addition, CIFAL Scotland Limited made payments to Gaia Education totalling £4,550 (2013 - £7,550) with regards to the implementation of the Bangladesh Project. Gaia Education is one of the partners in the Bangladesh Project. James Michael Shaw is a trustee of Gaia Education.

During the year, Findhorn Foundation incurred expenses of £Nil (2013 - £275) on behalf of CIFAL Scotland. These were re-imbursed during the year.

James Michael Shaw, who is a representative of the Findhorn Foundation, was a trustee of both CIFAL Scotland and Gaia Education. James Michael Shaw, resigned as a trustee of Gaia Education on 29 April 2014.

**17. CONTROLLING PARTY**

CIFAL Scotland Limited is a charitable company limited by guarantee. The members of the charitable company are Moray Council, The Findhorn Foundation and Global Ecovillage Network, and they are jointly represented on the board of trustees and therefore the Board of trustees is considered to be the ultimate controlling party.