TIYENI FUND

England & Wales · Charity number 1113274

Details

Status	Registered
Legal form	Other
Registered	2006-03-14
Register	View on the Charity Commission register

Contact

Address	1 St. Andrews Terrace Colyton Devon EX24 6LP
Phone	07914331933
Email	info@tiyeni.org
Website	www.tiyeni.org

Activities

Objects: THE RELIEF OF POVERTY IN NORTHERN MALAWI BY THE PROVISION OF FINANCIAL ASSISTANCE IN SUPPORT OF PROJECTS OR INDIVIDUALS AT THE DISCRETION OF THE TRUSTEES.

Activities: The Trustees' primary aim, or mission, is to replace the need for hand-outs of money, food and fertiliser in rural areas of Malawi by training farming communities in sustainable 'deep bed' cultivation and land management practices, thereby enabling them to achieve self-sufficiency (as a minimum).

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

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Geography

- **Area of benefit:** NORTHERN MALAWI.
- Malawi

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,872	£12,383	-	-
2024-03-31	£17,334	£41,390	-	-
2023-03-31	£190,238	£233,640	-	-
2022-03-31	£343,785	£309,574	-	-
2020-12-31	£161,709	£153,155	-	-

Trustees

Name	Role	Appointed
COLIN ANDREWS	Chair	2013-06-24
Andrew Burrows		2013-12-13
Ian Kerr		2021-01-08
Ulele Helen Andrews		2021-09-10

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TIYENI FUND

England & Wales - Charity number 1113274

Accounts

CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1st April 2022 To 31st March 2023

Charity name: TIYENI FUND

Charity registration number: 1113274

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The aim of the Tiyeni Fund is to combat hunger and poverty in Malawi through soil and water conservation, and through deep bed farming methods that enable optimum food production from the land. The Tiyeni charity was set up by life-long residents of Malawi, who have worked to help rural communities for many years. All the staff in Malawi are local Malawians who have a passion for saving their country from starvation and empowering subsistence farmers and their families to escape food poverty. <u>Objectives</u> a) To promote land conservation through integrated soil fertility measures. b) To foster community-led conservation agriculture with ever increasing crop yields. c) To educate all farming communities in Malawi that wish to adopt the Tiyeni Method so that erosion and soil loss is minimised and soil fertility is increased. <u>Vision/Goals</u> 1) To spread the Tiyeni method of soil conservation and of growing healthy crops. 2) To eradicate hunger at household level. 3) To enable subsistence farmers to earn an income. 4) For the Tiyeni method be imbedded in agricultural practice throughout Malawi. Our Mission is to bring the deep bed farming method to as many areas in Malawi as possible; and to look beyond the boundaries of that country in due course.

Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Tiyeni achieves the objectives mentioned above by demonstrating sustainable farming practices and training farming communities in Deep Bed Farming to prevent soil erosion and encourage the production of more and wider nutritional crops. Deep Bed Farming method captures rainwater and prevents erosion and leads to the eradication of hunger and enhancing social capital of farming communities.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees have regard to all relevant guidance issued by the Charity Commission.

Additional information (optional)
You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Tiyeni does not make grants.
Policy on social investment including program related investment	Para 1.38	A key element in Tiyeni's training of farming communities is the building of social capital in those communities. This is essential for communities to have sustainable and enriched livelihoods. Tiyeni only trains communities that request it. No member of the community that wishes to be trained is left behind.
Contribution made by volunteers	Para 1.38	A total of 4 volunteers have provided much valued support to Tiyeni in the UK over the course of these 12 months. Volunteers assisted with variety of tasks, including marketing, social media, web design, and monitoring and evaluation data analysis. All have made a vital contribution to Tiyeni's work and we thank them for their support.
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	During the 12 months ending 31 March 2023, Tiyeni not only consolidated adoption of Deep Bed Farming (DBF) techniques in those locations/areas established in previous years, but continued to be very successful in spreading the DBF method to new areas. There are now 3 fully established hubs in Northern, Central and Southern Malawi. It is estimated that more than 30,000 smallholder farmers (65% female) in Malawi are practising DBF; and we have now published the 4th edition of our Training Manual. DBF training, results in transformational improvements to the livelihoods of the farmers who adopt DBF. The DBF method has continued to perform exceptionally well for farmers in 2022-2023. This was particularly noticeable during the dry season, where DBF fields significantly outperformed traditional farming methods. Cyclone Freddy once again highlighted the vulnerability of subsistence farmers and their families, particularly in southern areas. Farmers practicing DBF reported less damage to their crops, stressing the importance of the method for climate change mitigation. For the second year running, Tiyeni provided much needed recovery support to farmers in the south, helping them to recover more quickly from the cyclone damage. It has become clear that Deep Bed Farming (DBF) has a critical role to play in dealing with the issue of groundwater decline, topsoil erosion and climate resilience too. Tiyeni has reviewed its strategy to incorporate formal catchment management and the training of communities now extends to catchment management. Tiyeni is working closely with the Malawian Ministry of Agriculture to embed this approach into their national water catchment plans; and holds regular meetings with national and international organisations who are focused on water security and specifically rainwater harvesting, where DBF can achieve a 90% capture rate. Tiyeni's continued partnership with the Soil Food Web School in America has provided a podium to promote the DBF methodology – also reaching other organisations in other countries. Tiyeni was the Soil Food Web's

		charity partner at their Soil Regen Summits in 2022 and 2023. These events hosted international names in the soil science and land husbandry world, attracted a huge global audience and raised many donations towards Tiyeni's work. Tiyeni has also increased its partnership network in other ways, through discussions Farm Africa, Flora and Fauna International, Stockholm International Water Institute, WWF and SNV. We also attended the Africa Food Systems Summit 2023 in Tanzania to explore how delivering DBF can best align with the strategies of other organisations and governments. Tiyeni has always worked closely with academia; and research is a critical part of our work. As a further example of Tiyeni's success in this field, we have formed a consortium with Loughborough University and The Consortium for Battery Innovation to build a solar powered tractor to work with DBF and provide green energy access, creating climate resilient communities. Funded by Innovate UK, this project attracted global interest and progressed to the final of the Milken–Motsepe Prize in Green Energy.

Additional information (optional)
You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	Achievements exceeded expectations during this period.
Performance of fundraising activities against objectives set	Para 1.1	We have again been successful in securing funds to carry forward new projects and to provide continuity for existing projects. The extent of growth and spread of DBF methodology will always depend on raising appropriate funding and during 2023 Tiyeni has appointed a fund raising manager in UK.
Investment performance against objectives	Para 1.41	Tiyeni does not have an investment portfolio.
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	As stated in the opening section of the Annual Report for Tiyeni CIO, operational activities in Malawi continued under the UK direction of Tiyeni Fund until the beginning of December 2022; at which point they came under the control of Tiyeni CIO. During the 12-month period covered by the 2022-23 accounts, Tiyeni has effectively completed the transition from its original status as a small charitable trust (founded in 2005) to a CIO. The previous set of accounts (for Tiyeni Fund) covered a 15-month period from 1st January 2021 to 31st March 2022; as the Trustees decided to change the accounting period to align more closely with the end of the farming year in Malawi. Allowing for the shorter 12-month period shown in the 2022-23 accounts, revenue from donations actually increased by 8.4% relative to the previous accounting period; which put the Trustees in a position to expand operational expenditure by almost 20%. Total funds carried forward at the year end, combined across both charities, amounted to some £35,500.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Tiyeni Fund does not intend to hold reserves as our charitable purpose will be achieved by directly funding Tiyeni CIO
Amount of reserves held	Para 1.22	£0
Reasons for holding zero reserves	Para 1.22	Not applicable
Details of fund materially in deficit	Para 1.24	Not applicable
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	The activities of Tiyeni Fund have been transferred to the new Tiyeni CIO. Tiyeni Fund will continue to carry out its legacy contracts, but all new fundraising and growth will occur through Tiyeni CIO. As legacy fundraising activities reduce the trustees will decide on a suitable exit strategy, leading to the activities of Tiyeni Fund ceasing in an orderly manner.

Additional information (optional)
You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Some of our principal donors in the 12 months ending 31 March 2023 were: a) The Dashlight Foundation donated £30,000 towards our core costs and developing our team. b) £25,000 was received in donations from individuals as either one off of monthly contributions. This was helped by Tiyeni's partnership with The Soil Food Web School attracting new donors across the globe. c) Tiyeni continue to receive funding from the Austin Bailey Foundation's Overseas Flagship Project awards. d) The States of Guernsey continue to fund our activities in Mulanje; which support was supplemented by a donation of £16,000 from The Matthews Foundation.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Trust Deed dated 13th September 2005
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Charitable Trust
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Minimum of 3 Trustees, each appointed for a term of 3 years. New Trustees may be elected/appointed by existing Trustees, having regard to the skills, knowledge and experience needed for the effective administration of the charity.

Additional information (optional)
You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	The Trustees of Tiyeni Fund have moved all operational activities and the bulk of our fundraising activities to Tiyeni CIO (1194177) during this financial period. The newly formed CIO has a new charter, but maintains the core charitable objectives of Tiyeni Fund.
Other		

Reference and Administrative details

Charity name	**TIYENI FUND**
Other name the charity uses	
Registered charity number	**1113274**
Charity's principal (contact) address	**1 St Andrews Terrace Colyton, Devon EX24 6LP**

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Colin Andrews	Chair		
2	Andrew Burrows	Secretary		
3	Ian Kerr	Treasurer		
4	Rupert Douglas-Bate			
5	Ulele Andrews			
6	Melanie Bradley		Appointed 22/07/2022	
7				
8				
9				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	Not applicable
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	Not applicable
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	Not applicable

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Not applicable

Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Andrew Burrows	
Position (eg Secretary, Chair, etc)	Secretary & Trustee	
Date	30/01/2024	

CHARITY COMMISSION FOR ENGLAND AND WALES

Tiyeni Fund			Charity No (if any)	1113274	
Annual accounts for the period					
Period start date	01/04/2022	To	Period end date	31/03/2023	

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Incoming resources (Note 3)		F01	F02	F03	F04	F05
Income and endowments from:						
Donations and legacies	S01	117,202	73,036	-	190,238	343,785
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-		-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	117,202	73,036	-	190,238	343,785
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	20,107	-	-	20,107	32,959
Charitable activities	S09	89,003	124,184	-	213,187	274,512
Separate material item of expense	S10	-	-	-	-	-
Other	S11	346	-	-	346	2,103
Total	S12	109,456	124,184	-	233,640	309,574
Net income/(expenditure) before investment gains/(losses)	S13	7,746	- 51,148	-	- 43,402	34,211
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	7,746	- 51,148	-	- 43,402	34,211
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	7,746	- 51,148	-	- 43,402	34,211
Reconciliation of funds:						
Total funds brought forward	S21	16,310	51,148	-	67,458	33,247
Total funds carried forward	S22	24,056	-	-	24,056	67,458

Section B Balance sheet

	Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets		F01	F02	F03	F04	F05
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	-	-	-	-	-
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	-	-	-	-	-
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	-	37,262	-	37,262	8,693
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	27,025	-	-	27,025	60,414
Total current assets	B10	27,025	37,262	-	64,287	69,107
Creditors: amounts falling due within one year (Note 20)	B11	29,439	10,792	-	40,231	1,649
Net current assets/(liabilities)	B12	- 2,414	26,470	-	24,056	67,458
Total assets less current liabilities	B13	- 2,414	26,470	-	24,056	67,458
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	- 2,414	26,470	-	24,056	67,458
Funds of the Charity						
Endowment funds (Note 27)	B17	-			-	-
Restricted income funds (Note 27)	B18		-		-	51,148
Unrestricted funds	B19	24,056		-	24,056	16,310
Revaluation reserve	B20				-	-
Total funds	B21	24,056	-	-	24,056	67,458

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy

Section C Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

	✓	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	***Not Applicable***
Disclosure of any uncertainties that make the going concern assumption doubtful;	***Not Applicable***
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	***Not Applicable***

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { 2 }.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of any changes;	n/a
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	n/a
(iii) where practicable, the effect of the change in one or more future periods.	***n/a***

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy	**no changes**

Reconcilation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £	
Fund balances as previously stated			***See explanation above***
Adjustments:			
Fund balance as restated			

Reconcilation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
Adjustments:	
Previous period net income/(expenditure) as restated	

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

		Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; · it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	✓		
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.			✓
Government grants	The charity has received government grants in the reporting period			✓
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	✓		
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	✓		
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.			✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.			✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.			✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.			✓
Support costs	The charity has incurred expenditure on support costs.	✓		
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	✓		
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓

		Yes	No	N/a
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	✓		
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	✓		

2.3 EXPENDITURE AND LIABILITIES

		Yes	No	N/a
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	✓		
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	✓		
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	✓		
Redundancy cost	The charity made no redundancy payments during the reporting period.			✓
Deferred income	No material item of deferred income has been included in the accounts.	✓		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date			✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	✓		

2.4 ASSETS

			Yes	No	N/a
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	£ 1,000			
	They are valued at cost.		✓		
	The depreciation rates and methods used are disclosed in note 9.2.				
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5				✓
	They are valued at cost.				✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.				✓
	They are valued at cost.				✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.				✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments				✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.				✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.				✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.				✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.		✓		

Current asset investments

The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
✓		

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
		✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	35,579	-	-	35,579	114,775
	Gift Aid	7,823	-	-	7,823	1,377
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	73,800	65,466	-	139,266	227,633
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	
	Total	117,202	65,466	-	182,668	343,785
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		117,202	65,466	-	182,668	343,785

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

see note 27.2

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

n/a

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

n/a

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

no material items

Note 4 Analysis of receipts of government grants

	Description	This year £
Government grant 1	DBF Training project in the Chinyama/Mulanje Area	2,607
Government grant 2	DBF Training project in the Emsizini Area	14,263
Government grant 3		-
Other		-
	Total	16,870

	Description	Last year £
Government grant 1	DBF Training project in the Emsizini Area	23,167
Government grant 2		-
Government grant 3		-
Other		-
	Total	23,167

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

This year	Last year
Grant conditions lay out a notification process requiring Tiyeni to keep funders informed of material changes to projects including provisions for potential repayment of unused portions of the grant. Tiyeni has a long association with the funders concerned and has not needed to repay any monies from previous project grants so the risk arising is considered very low.	Grant conditions lay out a notification process requiring Tiyeni to keep funders informed of material changes to projects including provisions for potential repayment of unused portions of the grant. Tiyeni has a long association with the funders concerned and has not needed to repay any monies from previous project grants so the risk arising is considered very low.

Please give details of other forms of government assistance from which the charity has directly benefited.

This year	Last year
n/a	n/a

Section C — Notes to the accounts — (cont)

Note 5 — Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.	Donated goods, facilites & sevices are considered immaterial at a value below £2,500/annum	Donated goods, facilites & sevices are considered immaterial at a value below £2,500/annum
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.	n/a	n/a
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.	Tiyeni uses a wide range of volunteers who provide a wide range of services, including but limited to accounting, web services & IT, marketing/PR, data analysis.	Tiyeni uses a wide range of volunteers who provide a wide range of services, including but limited to accounting, web services & IT, marketing/PR, data analysis.

Note 6 Analysis of expenditure

Analysis	This year Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Last year Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
Incurred seeking donations	248	-	-	248	270	-	-	270
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	55,069	-	-	55,069	32,689	-	-	32,689
Operating membership schemes and social lotteries	-	-	-	-				-
Staging fundraising events	-	-	-	-				-
Fudraising agents	-	-	-	-				-
Operating charity shops	-	-	-	-				-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-				-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-				-
Investment management costs:	-	-	-	-				-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	55,317	-	-	55,317	32,959	-	-	32,959
Expenditure on charitable activities:								
Expenditure on DBF training for	74,761	134,390	-	209,151	167,862	105,340	-	273,202
Malawi Operations Oversight	4,243	-	-	4,243	1,310	-	-	1,310
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	79,004	134,390	-	213,394	169,172	105,340	-	274,512
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
Software	346	-	-	346	2,103	-	-	2,103
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	346	-	-	346	2,103	-	-	2,103
TOTAL EXPENDITURE	134,667	134,390	-	269,057	204,234	105,340	-	309,574

Other information:

Analysis of expenditure on charitable activities

	This year				Last year			
Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extrordinary items		-	-

Section C Notes to the accounts

Note 8 Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
	Total	-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please discose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

Section C Notes to the accounts

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Last year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Section C Notes to the accounts

Note 10 Details of certain items of expenditure

10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	-	-
Assurance services other than audit or independent examination	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	-	-

Note 11 Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	0	6508
Social security costs	0	750
Pension costs (defined contribution scheme)	0	553
Other employee benefits	-	-
Total staff costs	-	7,811

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

n/a

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

n/a

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

	This year £	Last year £
Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.		7,061

11.2 Average head count in the year

The parts of the charity in which the employees work	This year Number	Last year Number
Fundraising	-	1
Charitable Activities	-	-
Governance	-	-
Other	-	-
Total	-	1

11.3 Ex-gratia payments to employees and others (excluding trustees)
Please complete if an ex-gratia payment is made.

Please explain the nature of the payment	
This year	
Last year	

Please state the legal authority or reason for making the payment	
This year	
Last year	

Please state the amount of the payment (or value of any waiver of a right to an asset)	This year £	Last year £
	-	-

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

	This year	Last year
	£	£
Total amount of payment	-	-

The nature of the payment (cash, asset etc.)		

	This year	Last year
	£	£
The extent of redundancy funding at the balance sheet date	-	-

Please state the accounting policy for any redundancy or termination payments		

Note 12 **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

12.1 Please complete this note if a defined contribution pension scheme is operated.

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	0	553

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	**n/a**	**Relates to staff costs for raising funds and therefore all expense placed against unrestricted funds**

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	**n/a**
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different	**n/a**

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details	**n/a**
Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details	**n/a**

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	**-**	**-**	**-**	**-**

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	***Yes***	***Please provide details of charity's URL.***
	No	***Provide details below***

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	***Yes***	***Please provide details of charity's URL.***
	No	***Provide details below***

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Section C Notes to the accounts (cont)

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings £	Other land & buildings £	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
At the beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

14.2 Depreciation and impairments

****Basis**	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
**** Rate**					
At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	
Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:	**This year**	**Last year**
the effective date of the revaluation		
the name of independent valuer, if applicable		
the methods applied and significant assumptions		
the carrying amount that would have been recognised had the assets been carried under the cost model.	-	-

14.6 Other disclosures

	This year	**Last year**
	£	**£**
(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.	-	-
(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.	-	-
(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.		

** The "transfers" row is for movements between fixed asset categories.*
*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*

Note 15 Intangible assets

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Research & development £	Patents and trademarks £	Other £	Total £
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

****Basis**	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
**** Rate**					
At beginning of the year	-	-	-	-	
Disposals	-	-	-	-	
Amortisation	-	-	-	-	
Impairment	-	-	-	-	
Transfers*	-	-	-	-	
At end of year	-	-	-	-	

15.3 Net book value

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates	
Policies for the recognition of any capital development	

15.5 Impairment

This year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

Last year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

	This year	**Last year**
the effective date of the revaluation		
the name of independent valuer, if applicable		
the methods applied		
the carrying amount that would have been recognised had the assets been carried under the cost model.		

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.		
(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.		
(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.		
(iv) State the amount of research and development expenditure recognised as expenditure in the year.		
(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.		
(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.		

** The "transfers" row is for movements between fixed asset categories.*
*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*

Note 16 Heritage assets

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

	This year	Last year
(i) Explain the nature and scale of heritage assets held.	**n/a**	**n/a**
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.	**n/a**	**n/a**

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

****Basis**						Straight Line ("SL") or Reducing Balance
**** Rate**						
At beginning of the year	-	-	-	-	-	
Disposals	-	-	-	-	-	
Depreciation	-	-	-	-	-	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of year	-	-	-	-	-	

16.4 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

This year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

	This year	Last year
the effective date of the revaluation		
the name of independent valuer, if applicable		
qualifications of independent valuer		
the methods applied and significant assumptions		
any significant limitations on the valuation		

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A £	At cost Group B £	Total £
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recoignised on the balance sheet)

	This year	Last year
(i) Explain the reason why heritage assets have not been recognised on the balance sheet.		
(ii) Describe the significance and nature of heritage assets.		
(iii) Disclose information that is helpful in assessing the value of heritage assets.		
(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.		

16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012	2011
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	**-**	**-**	**-**	**-**	**-**
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	**-**	**-**	**-**	**-**	**-**
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	**-**	**-**	**-**	**-**	**-**

Section C Notes to the accounts (cont)

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

***Please specify additions resulting from acquisitions through business combinations, if any.**

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowlegable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

This year:

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		-

Last year:

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		-

17.3 If your charity holds investment properties, please complete the following note:

	This year	Last year
(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity		
(ii) Name or independent valuer, if applicable, and relevant qualifications		
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds		
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements		

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments	This year	Last year
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-

17.5 Guarantees

	This year	Last year
Please provide details and amount of any guarantee made to or on behalf of a third party		
Name of the entity or entities benefitting from those guarantees		
Please explain how the guarantee furthers the charity's aims		

17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obsure significant information*).

Description	This year £	Last year £
	-	-
	-	-
	-	-
	-	-
Total	-	-

Amount of concessionary loans received *(Multiple loans received may be disclosed in aggregate provided that such aggregation does not obsure significant information).*

Description	This year £	Last year £
	-	-
	-	-
	-	-
Total	-	-

	This year	Last year
Terms and conditions eg interest rate, security provided		
Value of any concessionary loans which have been committed but not taken up at the reporting date		
Amounts payable within 1 year		
Amounts payable after more than 1 year		
Amounts receivable within 1 year		
Amounts receivable after more than 1 year		

17.7 Additional information

	This year	Last year
Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.		
For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.		
Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.		

Note 18 Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Other trading activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Other:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

	This year	Last year
	£	£
18.2 Please specify the carrying amount of any stocks pledged as security for liabilities		

Section C Notes to the accounts (cont)

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	37,262.0	8,693.0
Other debtors	-	-
Total	37,262.0	8,693.0

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
	-	-
Total	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	15,231	1,649	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	25,000	-	-	-
Total	40,231	1,649	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

	This year	Last year
Please explain the reasons why income is deferred.	*n/a*	*n/a*

Movement in deferred income account	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Movements in recognised provisions and funding commitment during the period

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

21.2 Please provide:

	This year	Last year
- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;	*n/a*	*n/a*
- an indication of the uncertainties about the amount or timing of those outflows; and	*n/a*	*n/a*
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.	*n/a*	*n/a*

	This year	Last year
21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).	n/a	n/a
21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.	n/a	n/a

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

	This year	Last year
22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.	***n/a***	***n/a***
22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conitions related to its pledge should be given here.	***n/a***	***n/a***

Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

Where the charity has contingent liabililities, please complete the following section unless the possibility of their existence is remote.

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

Last year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

This year

Description of item	Estimate of financial effect

Last year

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

	This year	Last year
Explain any uncertainties relating to the amount or timing of settlement; and the possibilty of any reimbursement	*n/a*	*n/a*
Where it is not practical to make one or more of these disclosures, please state this fact	*n/a*	*n/a*

Section C Notes to the accounts (cont)

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	27,025	60,414
Other	-	-
Total	27,025	60,414

Note 25 Fair value of assets and liabilities

	This year	Last year
25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.	No exposure to market risk as all cash held at bank. Liquidity risk is managed by managing availability of funds taking into account timing of cash payments. Debtors are from funders and from Tiyeni CIO.	No exposure to market risk as all cash held at bank. Liquidity risk is managed by managing availability of funds taking into account timing of cash payments. Debtors are limited and from funders only.
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.	No financial instruments measured at fair value	No financial instruments measured at fair value

Note 26 Events after the end of the reporting period

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the

	This year	Last year
Please provide details of the nature of the event	Since the end of the year the Trustees of Tiyeni fund have agreed to conclude the transfer of activities to Tiyeni CIO in March 2024	Since the year end the Trustees of Tieyni Fund have agreed to transfer the activity of the Charity together with its assets and liabilities to Tieyni CIO. No date for the transfer has yet been agreed and preparations continue.
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made	Tiyeni fund will cease to exist at the conclusion of the 2023-24 financial year with all activities and assets transferred to Tiyeni CIO	The activity and assets and liabilities will transfer in full to Tieyni CIO.

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Measurement & Evaluation (M&E)	R	Evaluation & Benchmarking of the technology	-	6,000	- 6,000	-	-	-
Chiwamba	R	DBF Training project in the Chiwamba Area	8,493	10,000	- 18,493	-	-	-
Chinyama/Mulanje	R	DBF Training project in the Mulanje (previously named Chinyama) Area	2,209	44,526	- 46,735	-	-	-
Emsizini	R	DBF Training project in the Emsizini Area	36,399	6,452	- 42,851	-	-	-
Field Days	R	Holding of Field Days to promote DBF	2,881	500	- 3,381	-	-	-
Other	R	Other DBF Training projects in various areas with restricted funds	1,166	5,557	- 6,723	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	**N/a**	**N/a**	-	-	-	-	-	-
		Total Funds	51,148	73,035	- 124,183	-	-	-

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Measurement & Evaluation (M&E)	R	Evaluation & Benchmarking of the technology	5,584	4,000	- 9,584	-	-	-
Chitipa	R	DBF Training project in the Chitipa Area	14,049	33,875	- 39,431	-	-	8,493
Chiwamba	R	DBF Training project in the Chiwamba Area	-	10,220	- 10,220	-	-	-
Chinyama/Mulanje	R	DBF Training project in the Mulanje (previously named Chinyama) Area	1,082	26,500	- 25,373	-	-	2,209
Other	R	Other DBF Training projects in various areas with restricted funds	-	45,305	- 8,906	-	-	36,399
			910	14,963	- 11,826	-	-	4,047
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	**N/a**	**N/a**	-	-	-	-	-	-
		Total Funds	21,625	134,863	- 105,340	-	-	51,148

Note 27 Charity funds (cont)

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

This year

Planned use	Purpose of the designation	Amount

Last year

Planned use	Purpose of the designation	Amount

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.	
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.	
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)	**FALSE**

Type of expenses reimbursed	This year	Last year
	£	£
Travel	976	-
Subsistence	43	-
Accommodation	374	-
Other (please specify): Training costs for MW staff	305	-
Other (please specify): Employment advertisement costs	-	575
TOTAL	1,698	575

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity	**1**	**1**

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)	**TRUE**

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.	
For any related party, please provide details of any guarantees given or received.	

Last year

There have been no related party transactions in the reporting period (True or False) | **TRUE**

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Note 29 Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees

Charity Name: TIYENI FUND

On accounts for the year ended 31 March 2023 | **Charity no (if any)** 1113274

Set out on pages 1 - 48 (remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2023.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]].

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: [signature] **Date:** 23/2/24

Name: Graham Bennett

Relevant professional qualification(s) or body (if any): ASSOCIATION OF ACCOUNTING TECHNICIANS MAAT FTA

Address:	CBM Accountants Limited
	130 Bournemouth Road, Chandlers Ford,
	Eastleigh. SO53 3AL

Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

TIYENI FUND

England & Wales - Charity number 1113274

Accounts

CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1st January 2021 To 31st March 2022

Charity name: TIYENI FUND

Charity registration number: 1113274

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The aim of the Tiyeni Fund is to combat hunger and poverty in Malawi through soil and water conservation, and through deep bed farming methods to enable optimum food production from the land. The Tiyeni charity was set up by life-long residents of Malawi, who have worked to help rural communities for many years. All the staff in Malawi are local Malawians who have a passion for saving their country from starvation and empowering subsistence farmers and their families to escape food poverty. Objectives 1. To promote land conservation through integrated soil fertility measures. 2. To foster community-led conservation agriculture with ever increasing crop yields. 3. To educate all farming communities in Malawi that wish to adopt the Tiyeni Method so that erosion and soil loss is minimised and soil fertility is increased. Vision/Goals 1. To spread the Tiyeni method of soil conservation and of growing healthy crops. 2. To eradicate hunger at household level. 3. To enable subsistence farmers to earn an income. 4. That the Tiyeni method be imbedded in agricultural practice throughout Malawi. Our Mission is to bring the deep-bed farming method to as many areas in Malawi as possible; and to look beyond the boundaries of that country in due course.

Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Tiyeni achieves the objectives mentioned above by demonstrating sustainable farming practices to prevent devastating soil erosion and encourage the production of more varied and higher quality crops. The Tiyeni method reverses erosion and builds soil fertility, through the Deep Bed Farming method. Tiyeni encourages simple farming improvements, which can prevent hunger, help villagers to be self-sufficient and enhance social cohesion within farming communities.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees have regard to all relevant guidance issued by the Charity Commission.

Additional information (optional)
You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Tiyeni does not make grants.
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	Tiyeni enjoyed many hours of volunteer support, including from a Bath University placement student. Volunteers assisted with tasks remotely including marketing, social media, web design, and monitoring and evaluation data analysis. They have all made a vital contribution to Tiyeni's work and we thank them for their support.
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	During the 15 months ending 31 March 2022, Tiyeni not only consolidated adoption of Deep Bed Farming (DBF) techniques in those locations/areas established in previous years, but continued to be very successful in spreading the DBF method to new areas in Northern, Central and Southern Malawi. The dissemination of DBF was adversely affected during periods of rising Covid case numbers in Malawi, including December 2021, which prevented in-person visits to Malawi, caused staff illness, and curtailed our ability to train farmers. However, thanks to training already carried out, adoption rates were similar to our business plan; and even in 2021, thousands more farmers adopted the technology. We achieved this by working within local government safety guidelines and following safety precautions across the organisation. At the end of the period it was estimated that more than 20,500 smallholder farmers (65% female) in Malawi are practising DBF. Information and training of DBF results in a transformation of their livelihoods directly attributable to the way they farm. One highlight of 2021 was the launch of our flagship northern Emsizini Hotspot in August 2021. We are grateful for the two donors, including Halcrow Foundation who sponsored this project, enabling farmers to increase their crop yields and combat food insecurity. One example concerns farmers Jessy and Elias who, thanks to profits made from using the DBF methodology, have been able to build a house, buy pigs and goats, and open a grocery store that serves the local community. Before this hotspot launch, we could register 50 to 100 new farmers in a year, but with this project's success we have seen over a thousand farmers in the area registering for DBF. The deep beds performed exceptionally well for beneficiary farmers in early 2022, despite a prolonged drought followed by devastating floods during tropical storm Ana in January 2022. The storm damage highlighted the vulnerability of farming families, particularly in southern areas.

		While non-DBF farmers talked of famine, those with DBF crops did very well. Although we do not commonly provide emergency aid, Tiyeni alleviated the suffering faced by hundreds of farmers and their families affected by flooding. We raised over £10,000 during the Big Give Green Match Fund campaign week, helping farmers to recover and replant, using DBF techniques, particularly along the Ruo river. Tiyeni's partnership with the Soil Food Web School in America has given us a podium to promote the Deep Bed methodology that we espouse; and this is giving us traction with other organisations in other countries. We were the Soil Food Web's charity partner at their Soil Regen Summits both in March 2021 and March 2022. Both events hosted international names in the soil science and land husbandry world, attracted a huge global audience and raised many thousands in donations towards Tiyeni's work. We also received encouraging messages from many people, who wished us success during the events; and received many donations as a result of both events that have helped expand our work and our outreach to subsistence farmers in general. Bolstered by this, and in order to take advantage of the fund-raising/networking opportunities offered by this new level of exposure, which in turn would enable Tiyeni to expand its operations in Malawi, the Trustees decided to engage a new executive director to lead those networking and fund-raising activities alongside our Chairman; and to assist with a variety of administrative functions in the UK. Alex Gerard was appointed to this position in November 2021 and began working with Tiyeni in January 2022.

Additional information (optional)
You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	Achievements exceeded expectations during this period.

Performance of fundraising activities against objectives set	Para 1.41	We have been remarkably successful in securing funds for us to carry forward new projects and to provide continuity for existing projects. Tiyeni's northern hotspot launched with an institutional donor, and the central hotspot expanded. The level of individual donations received increased significantly as well during this period.
Investment performance against objectives	Para 1.41	Tiyeni does not have an investment portfolio.
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Tiyeni Fund improved its financial position over the 15-month period ended 31 March 2022. Revenue, entirely from donations, increased by c.60% relative to the previous accounting period. Whilst expenditure also increased proportionately to this additional income, funds carried forward at the year end amounted to some £67,500, roughly double the surplus at the end of 2020.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The very high demand from farmers for training in DBF techniques has regularly exceeded Tiyeni's ability to secure donations in support of this work. However, as Tiyeni's reputation and financial resources increase (year on year) the Trustees intend to establish a Reserve Fund to cope with any future peaks and troughs in fund-raising activities. Our initial aim is to create a Reserve Fund of c.£75k, broadly equivalent to 4 months of regular outgoings for the team in Malawi.
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	Not applicable
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	The Trustees recognise the uncertainties arising from current macroeconomic and global political events; but consider that, through the hard work and dedication, both of its employees and volunteers, Tiyeni has shown an ability to survive, and indeed to grow, through challenging times over the last 2 years.

Additional information (optional)
You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Some of our principal donors in the 15 months ending 31 March 2022 were: a) The Hilden Charitable Fund donated £5,000 towards our costs to support deep-bed farming in Mulanje, Malawi. b) Halcrow Foundation are part-funding the northern Emsizini hotspot. c) Tiyeni received one of Austin Bailey Foundation's Overseas Flagship Project awards, funding key parts of Tiyeni's internal monitoring and evaluation officer over two years. d) Further fundraising through Tiyeni's partnership with The Soil Food Web School attracted new donors from across the globe.
Investment policy and objectives including any social investment policy adopted	Para 1.46	Dissemination of DBF techniques not only delivers financial benefits to subsistence farmers; but also enhances social cohesion within those farming communities.
A description of the principal risks facing the charity	Para 1.46	The principal risks facing this charity are much the same as those facing
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Trust Deed dated 13th September 2005
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Charitable Trust
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Minimum of 3 Trustees, each appointed for a term of 3 years. New Trustees may be elected/appointed by existing Trustees, having regard to the skills, knowledge and experience needed for the effective administration of the charity.

Additional information (optional)
You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	**TIYENI FUND**
Other name the charity uses	
Registered charity number	**1113274**
Charity's principal (contact) address	**1 St Andrews Terrace** **Colyton, Devon EX24 6LP**

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Colin Andrews	Chair		
2	Andrew Burrows	Secretary		
3	Andrew Roberts	Treasurer		
4	John Crossley		Retired 31/03/2022	
5	Elizabeth Crossley		Retired 31/03/2022	
6	Rupert Douglas-Bate			
7	Ian Kerr			
8	Ulele Andrews		From 10/09/2021	
9				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	Not applicable
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	Not applicable
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	Not applicable

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Not applicable

Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Andrew Burrows	
Position (eg Secretary, Chair, etc)	Secretary & Trustee	
Date	30/01/2023	

CHARITY COMMISSION FOR ENGLAND AND WALES

Tiyeni Fund			Charity No (if any)	1113274
Annual accounts for the period				
Period start date	01/01/2021	To	Period end date	31/03/2022

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	208,922	134,863	-	343,785	169,709
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-		-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	208,922	134,863	-	343,785	169,709
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	32,959	-	-	32,959	13,856
Charitable activities	S09	169,172	105,340	-	274,512	146,790
Separate material item of expense	S10	-	-	-	-	-
Other	S11	2,103	-	-	2,103	315
Total	S12	204,234	105,340	-	309,574	160,961
Net income/(expenditure) before investment gains/(losses)	S13	4,688	29,523	-	34,211	8,748
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	4,688	29,523	-	34,211	8,748
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	4,688	29,523	-	34,211	8,748
Reconciliation of funds:						
Total funds brought forward	S21	11,622	21,625	-	33,247	24,499
Total funds carried forward	S22	16,310	51,148	-	67,458	33,247

Section B Balance sheet

	Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	-	-	-	-	-
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	-	-	-	-	-
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	-	8,693	-	8,693	8,000
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	17,959	42,455	-	60,414	26,222
Total current assets	B10	17,959	51,148	-	69,107	34,222
Creditors: amounts falling due within one year (Note 20)	B11	1,649	-	-	1,649	975
Net current assets/(liabilities)	B12	16,310	51,148	-	67,458	33,247
Total assets less current liabilities	B13	16,310	51,148	-	67,458	33,247
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	16,310	51,148	-	67,458	33,247
Funds of the Charity						
Endowment funds (Note 27)	B17	-			-	-
Restricted income funds (Note 27)	B18		51,148		51,148	21,625
Unrestricted funds	B19	16,310		-	16,310	11,622
Revaluation reserve	B20				-	
Total funds	B21	16,310	51,148	-	67,458	33,247

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	IAN KERR	1/12/22

Section C Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

	✓	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	***Not Applicable***
Disclosure of any uncertainties that make the going concern assumption doubtful;	***Not Applicable***
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	***Not Applicable***

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { 2 }.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	These accounts are for this charity only and do not consolidate the subsidiary company in Malawi
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	This policy is in line with accounting requirements set out in the SORP and FRS102 and consolidation is not required
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	The aggregate adjsutment was £10,892 as at 1 January 2020.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of any changes;	n/a
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	n/a
(iii) where practicable, the effect of the change in one or more future periods.	***n/a***

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the prior period error;	

(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy	The previous receipts and payments accounts consolidated the Tiyeni Fund and its subsidiary in Malawi, called Tiyeni Ltd. Now that the charity is required to prepare Accruals based accounts, the accounting policy has changed to present only the results of Tiyeni Fund itself which is in line with accounting requirments as the charity does not yet meet the threshold for consolidation. This adjustment was made alongside the transition to Accruals based accounts and the reduction in reserves effectively amounted to £10,892 as at 1 January 2020. There is no impact on income or expenditure in these accounts.

Reconcilation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £	
Fund balances as previously stated			*See explanation above*
Adjustments:			
Fund balance as restated			

Reconcilation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
Adjustments:	
Previous period net income/(expenditure) as restated	

Note 2 **Accounting policies**

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

		Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; • it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	✓		
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.			✓
Government grants	The charity has received government grants in the reporting period			✓
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	✓		
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	✓		
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.			✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.			✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.			✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.			✓
Support costs	The charity has incurred expenditure on support costs.	✓		
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	✓		
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓

		Yes	No	N/a
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	✓		
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	✓		

2.3 EXPENDITURE AND LIABILITIES

		Yes	No	N/a
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	✓		
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	✓		
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	✓		
Redundancy cost	The charity made no redundancy payments during the reporting period.			✓
Deferred income	No material item of deferred income has been included in the accounts.	✓		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date			✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	✓		

2.4 ASSETS

			Yes	No	N/a
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	£ 1,000			
	They are valued at cost.		✓		
	The depreciation rates and methods used are disclosed in note 9.2.				
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5				✓
	They are valued at cost.				✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.				✓
	They are valued at cost.				✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.				✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments				✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.				✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.				✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.				✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.		✓		

Current asset investments

The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
✓		

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
		✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	114,775	-	-	114,775	41,928
	Gift Aid	1,377	-	-	1,377	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	92,770	134,863	-	227,633	127,781
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	
	Total	208,922	134,863	-	343,785	169,709
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		208,922	134,863	-	343,785	169,709

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)	see note 27.2
Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.	n/a
Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.	n/a
Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)	no material items

Note 4 Analysis of receipts of government grants

	Description	This year £
Government grant 1	DBF Training project in the Emsizini Area	23,167
Government grant 2		-
Government grant 3		-
Other		-
	Total	23,167

	Description	Last year £
Government grant 1	DBF Training project in the Chiwamba Area	20,482
Government grant 2		-
Government grant 3		-
Other		-
	Total	20,482

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

This year	Last year
Grant conditions lay out a notification process requiring Tiyeni to keep funders informed of material changes to projects including provisions for potential repayment of unused portions of the grant. Tiyeni has a long association with the funders concerned and has not needed to repay any monies from previous project grants so the risk arising is considered very low.	Grant conditions lay out a notification process requiring Tiyeni to keep funders informed of material changes to projects including provisions for potential repayment of unused portions of the grant. Tiyeni has a long association with the funders concerned and has not needed to repay any monies from previous project grants so the risk arising is considered very low.

Please give details of other forms of government assistance from which the charity has directly benefited.

This year	Last year
n/a	n/a

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.	Donated goods, facilites & sevices are considered immaterial at a value below £2,500/annum	Donated goods, facilites & sevices are considered immaterial at a value below £2,500/annum
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.	n/a	n/a
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.	Tiyeni uses a wide range of volunteers who provide a wide range of services, including but limited to accounting, web services & IT, marketing/PR, data analysis.	Tiyeni uses a wide range of volunteers who provide a wide range of services, including but limited to accounting, web services & IT, marketing/PR, data analysis.

Note 6 Analysis of expenditure

Analysis	This year Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Last year Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
Expenditure on raising funds:								
Incurred seeking donations	270	-	-	270	216	-	-	216
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	32,689	-	-	32,689	13,640			13,640
Operating membership schemes and social lotteries	-	-	-	-				-
Staging fundraising events	-	-	-	-				-
Fudraising agents	-	-	-	-				-
Operating charity shops	-	-	-	-				-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-				-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-				-
Investment management costs:	-	-	-	-				-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	32,959	-	-	32,959	13,856	-	-	13,856
Expenditure on charitable activities:								
Expenditure on DBF training for	167,862	105,340	-	273,202	80,453	66,337	-	146,790
Malawi Operations Oversight	1,310	-	-	1,310	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	169,172	105,340	-	274,512	80,453	66,337	-	146,790
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
Software	2,103	-	-	2,103	315	-	-	315
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	2,103	-	-	2,103	315	-	-	315
TOTAL EXPENDITURE	204,234	105,340	-	309,574	94,624	66,337	-	160,961

Other information:

Analysis of expenditure on charitable activities

	This year				Last year			
Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

Section C Notes to the accounts (cont)

Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extrordinary items		-	-

Section C Notes to the accounts

Note 8 Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
	Total	-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please discose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

Section C Notes to the accounts

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost (examples)	Raising funds £	Activity 1 £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation (Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Last year

Support cost (examples)	Raising funds £	Activity 1 £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation (Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Section C Notes to the accounts

Note 10 Details of certain items of expenditure

10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	-	-
Assurance services other than audit or independent examination	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	-	-

Note 11 Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	6,508	-
Social security costs	750	-
Pension costs (defined contribution scheme)	553	
Other employee benefits	-	-
Total staff costs	7,811	-

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party: n/a

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party: n/a

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000: TRUE

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

	This year £	Last year £
Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.	7,061	-

11.2 Average head count in the year

The parts of the charity in which the employees work	This year Number	Last year Number
Fundraising	1	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
Total	1	-

11.3 Ex-gratia payments to employees and others (excluding trustees)
Please complete if an ex-gratia payment is made.

Please explain the nature of the payment	
This year	
Last year	

Please state the legal authority or reason for making the payment	
This year	
Last year	

Please state the amount of the payment (or value of any waiver of a right to an asset)	This year £	Last year £
	-	-

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

	This year	Last year
	£	£
Total amount of payment	-	-

The nature of the payment (cash, asset etc.)		

	This year	Last year
	£	£
The extent of redundancy funding at the balance sheet date	-	-

Please state the accounting policy for any redundancy or termination payments		

Section C Notes to the accounts (cont)

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	553	-

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	Relates to staff costs for raising funds and therefore all expense placed against unrestricted funds	n/a

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	n/a
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different	n/a

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details	n/a
Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details	n/a

Section C Notes to the accounts (cont)

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	***Yes***	***Please provide details of charity's URL.***
	No	***Provide details below***

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	***Yes***	***Please provide details of charity's URL.***
	No	***Provide details below***

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Section C Notes to the accounts (cont)

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings £	Other land & buildings £	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
At the beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					
At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	
Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:	This year	Last year
the effective date of the revaluation		
the name of independent valuer, if applicable		
the methods applied and significant assumptions		
the carrying amount that would have been recognised had the assets been carried under the cost model.	-	-

14.6 Other disclosures

	This year	Last year
	£	£
(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.	-	-
(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.	-	-
(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.		

** The "transfers" row is for movements between fixed asset categories.*
*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*

Note 15 Intangible assets

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Research & development £	Patents and trademarks £	Other £	Total £
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					
At beginning of the year	-	-	-	-	
Disposals	-	-	-	-	
Amortisation	-	-	-	-	
Impairment	-	-	-	-	
Transfers*	-	-	-	-	
At end of year	-	-	-	-	

15.3 Net book value

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates	
Policies for the recognition of any capital development	

15.5 Impairment

This year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

Last year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

	This year	Last year
the effective date of the revaluation		
the name of independent valuer, if applicable		
the methods applied		
the carrying amount that would have been recognised had the assets been carried under the cost model.		

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.		
(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.		
(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.		
(iv) State the amount of research and development expenditure recognised as expenditure in the year.		
(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.		
(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.		

** The "transfers" row is for movements between fixed asset categories.*

*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*

Note 16 Heritage assets

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

	This year	Last year
(i) Explain the nature and scale of heritage assets held.	n/a	n/a
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.	n/a	n/a

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

**Basis						Straight Line ("SL") or Reducing Balance
** Rate						
At beginning of the year	-	-	-	-	-	
Disposals	-	-	-	-	-	
Depreciation	-	-	-	-	-	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of year	-	-	-	-	-	

16.4 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

This year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

	This year	Last year
the effective date of the revaluation		
the name of independent valuer, if applicable		
qualifications of independent valuer		
the methods applied and significant assumptions		
any significant limitations on the valuation		

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A £	At cost Group B £	Total £
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recoignised on the balance sheet)

	This year	Last year
(i) Explain the reason why heritage assets have not been recognised on the balance sheet.		
(ii) Describe the significance and nature of heritage assets.		
(iii) Disclose information that is helpful in assessing the value of heritage assets.		
(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.		

16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012	2011
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Section C **Notes to the accounts** **(cont)**

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

***Please specify additions resulting from acquisitions through business combinations, if any.**

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowlegable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

This year:

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		-

Last year:

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		-

17.3 If your charity holds investment properties, please complete the following note:

	This year	Last year
(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity		
(ii) Name or independent valuer, if applicable, and relevant qualifications		
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds		
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements		

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments	This year	Last year
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-

17.5 Guarantees

	This year	Last year
Please provide details and amount of any guarantee made to or on behalf of a third party		
Name of the entity or entities benefitting from those guarantees		
Please explain how the guarantee furthers the charity's aims		

17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obsure significant information*).

Description	This year £	Last year £
	-	-
	-	-
	-	-
	-	-
Total	-	-

Amount of concessionary loans received *(Multiple loans received may be disclosed in aggregate provided that such aggregation does not obsure significant information).*

Description	This year £	Last year £
	-	-
	-	-
	-	-
Total	-	-

	This year	Last year
Terms and conditions eg interest rate, security provided		
Value of any concessionary loans which have been committed but not taken up at the reporting date		
Amounts payable within 1 year		
Amounts payable after more than 1 year		
Amounts receivable within 1 year		
Amounts receivable after more than 1 year		

17.7 Additional information

	This year	Last year
Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.		
For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.		
Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.		

Note 18 Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Other trading activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Other:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

	This year	Last year
	£	£
18.2 Please specify the carrying amount of any stocks pledged as security for liabilities		

Section C Notes to the accounts (cont)

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	8,693.0	8,000.0
Other debtors	-	-
Total	8,693.0	8,000.0

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
	-	-
Total	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	1,649	975	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	1,649	975	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

	This year	Last year
Please explain the reasons why income is deferred.	*n/a*	*n/a*

Movement in deferred income account	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Movements in recognised provisions and funding commitment during the period

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

21.2 Please provide:

	This year	Last year
- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;	*n/a*	*n/a*
- an indication of the uncertainties about the amount or timing of those outflows; and	*n/a*	*n/a*
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.	*n/a*	*n/a*

	This year	Last year
21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).	n/a	n/a
21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.	n/a	n/a

Section C Notes to the accounts (cont)

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

	This year	Last year
22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.	*n/a*	*n/a*
22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conitions related to its pledge should be given here.	*n/a*	*n/a*

Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

Where the charity has contingent liabililities, please complete the following section unless the possibility of their existence is remote.

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

Last year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

This year

Description of item	Estimate of financial effect

Last year

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

	This year	Last year
Explain any uncertainties relating to the amount or timing of settlement; and the possibilty of any reimbursement	*n/a*	*n/a*
Where it is not practical to make one or more of these disclosures, please state this fact	*n/a*	*n/a*

Section C	Notes to the accounts	(cont)

Note 24 **Cash at bank and in hand**

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	60,414	26,222
Other	-	-
Total	60,414	26,222

Section C Notes to the accounts (cont)

Note 25 Fair value of assets and liabilities

	This year	Last year
25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.	No exposure to market risk as all cash held at bank. Liquidity risk is managed by managing availability of funds taking into account timing of cash payments. Debtors are limited and from funders only.	No exposure to market risk as all cash held at bank. Liquidity risk is managed by managing availability of funds taking into account timing of cash payments. Debtors are limited and from funders only.
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.	No financial instruments measured at fair value	No financial instruments measured at fair value

Section C Notes to the accounts (cont)

Note 26 Events after the end of the reporting period

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the

	This year	Last year
Please provide details of the nature of the event	Since the year end the Trustees of Tieyni Fund have agreed to transfer the activity of the Charity together with its assets and liabilities to Tieyni CIO. No date for the transfer has yet been agreed and preparations continue.	None
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made	The activity and assets and liabilities will transfer in full to Tieyni CIO.	N/A

Section C Notes to the accounts (cont)

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Measurement & Evaluation (M&E)	R	Evaluation & Benchmarking of the technology	5,584	4,000	- 9,584	-	-	-
Chiwamba	R	DBF Training project in the Chiwamba Area	14,049	33,875	- 39,431	-	-	8,493
Chitheka	R	DBF Training project in the Chitheka Area	-	10,220	- 10,220	-	-	-
Chinyama/Mulanje	R	DBF Training project in the Mulanje (previously named Chinyama) Area	1,082	26,500	- 25,373	-	-	2,209
Emsizini	R	DBF Training project in the Emsizini Area	-	45,305	- 8,906	-	-	36,399
Other	R	Other DBF Training projects in various areas with restricted funds	910	14,963	- 11,826	-	-	4,047
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	**N/a**	**N/a**	-	-	-	-	-	-
		Total Funds	21,625	134,863	- 105,340	-	-	51,148

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds (cont)**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Measurement & Evaluation (M&E)	R	Evaluation & Benchmarking of the technology	2,236	10,000	- 6,652	-	-	5,584
Chitipa	R	DBF Training project in the Chitipa Area	3,768	8,000	- 11,768	-	-	-
Chiwamba	R	DBF Training project in the Chiwamba Area	4,447	28,482	- 18,880	-	-	14,049
Chinyama/Mulanje	R	DBF Training project in the Mulanje (previously named Chinyama) Area	-	10,000	- 8,918	-	-	1,082
Other	R	Other DBF Training projects in various areas with restricted funds	2,554	18,475	- 20,119	-	-	910
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	**N/a**	**N/a**	-	-	-	-	-	-
		Total Funds	13,005	74,957	- 66,337	-	-	21,625

Note 27 Charity funds (cont)

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

This year

Planned use	Purpose of the designation	Amount

Last year

Planned use	Purpose of the designation	Amount

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.	
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.	
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)	*FALSE*

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify): Employment advertisement costs	575	-
	-	-
TOTAL	575	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity	**1**	**0**

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)	*TRUE*

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.	
For any related party, please provide details of any guarantees given or received.	

Last year

There have been no related party transactions in the reporting period (True or False) | *TRUE*

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Section C	Notes to the accounts	(cont)

Note 29 **Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of

Charity Name
Tiyeni Fund

On accounts for the period ended

31st March 2022

Charity no (if any)

1113274

Set out on pages

1-16 (remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the 15 months ended **31/03/2022**.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete* [ ] *if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

* *Please delete the words in the brackets if they do not apply.*

Signed: [signature]

Date: 27/1/2023

Name: STEPHEN R LEONARD

Relevant professional qualification(s) or body

FCCA

(if any):	
Address:	

Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.	

TIYENI FUND

England & Wales - Charity number 1113274

Accounts

Trustees' Annual Report for the period							
	Period start date				Period end date		
From	Day 01	Month 01	Year 2020	To	Day 31	Month 12	Year 2020

Section A Reference and administration details

Charity name	**TIYENI FUND**
Other names charity is known by	TIYENI
Registered charity number (if any)	1113274
Charity's principal address	206 High Street, Honiton, Devon
Postcode	**EX14 1AJ**

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Colin Andrews	Chairman		
2	Andrew Burrows	Secretary		
3	Clare Cameron			
4	Elizabeth Crossley			
5	John Crossley			
6	Rupert Douglas-Bate			
7	Lance Stewart	Treasurer		
8	Kevin Whitchurch			
9	Jonathan Angliss			
10				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information) Type of adviser

Name	Address

Name of chief executive or names of senior staff members (Optional information)

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Trust Deed
How the charity is constituted (eg. trust, association, company)	Trust
Trustee selection methods (eg. appointed by, elected by)	Elected/appointed by trustees

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

The trustees of Tiyeni Fund manage the charity's work in Malawi through a management team based in Malawi, who report directly back to the UK trustees. That management team produce monthly reports on activities in the field and on monies expended. They also work with the UK Trustees to prepare an annual expenditure budget and to review that as necessary throughout the year. Funds are released from the UK trustees' bank account in accordance with the expenditure budget, based on a monthly request for funds from the management team in Malawi.

The Malawi management team also report all requests for training and new project proposals to the UK Trustees, as and when those arise, so that the Trustees can organise their fund-raising activities and requests accordingly.

Such requests are also handled against the background of a Strategic Plan for field operations, prepared in co-operation with the management team in Malawi, but also guided by fund-raising expectations/forecasts. This Plan is reviewed on a regular basis.

Field operations are thus closely monitored by the UK Trustees, who are currently responsible for all fund-raising activities and the Trust's strategy.

During the course of 2020, the Trustees decided to convert the original charitable trust, established in 2005, into a Charitable Incorporated Organisation ("CIO"). The first steps were taken in the latter part of 2020 to draw up a new constitution for the CIO, based on a template created by the Charity Commission.

With increasing demands on individual trustees' time as the charity's work expands, two trustees decided to stand down at the end of the year, and two new trustees were appointed in January 2021. A formal decision to approve the draft CIO constitution, and to seek the Charity Commission's approval to the creation of the CIO, was taken at Tiyeni's AGM on the same day in January 2021.

Section C	Objectives and activities
Summary of the objects of the charity set out in its governing document	The aim of the Tiyeni Fund is to combat hunger and poverty in Malawi through soil and water conservation, and through deep bed farming methods to enable optimum food production from the land. The Tiyeni charity was set up by life-long residents of Malawi, who have worked to help rural communities for many years. All the staff in Malawi are local Malawians who have a passion for saving their country from starvation and empowering subsistence farmers and their families to escape food poverty. They do this by demonstrating sustainable farming practices to prevent devastating soil erosion and encouraging the production of more varied and higher quality crops. The Tiyeni method reverses erosion and builds soil fertility, through the Deep Bed Farming method. Tiyeni encourages simple farming improvements, which can prevent hunger and help villagers to be self-sufficient. **Objectives** 1. To promote land conservation through integrated soil fertility measures. 2. To foster community-led conservation agriculture with ever increasing crop yields. 3. To educate all farming communities in Malawi that wish to adopt the Tiyeni Method so that erosion and soil loss is minimised and soil fertility is increased. **Vision/Goals** 1. To spread the Tiyeni method of soil conservation and of growing of healthy crops. 2. To eradicate hunger at household level. 3. To enable subsistence farmers to earn an income. 4. That the Tiyeni method be imbedded in agricultural practice throughout Malawi. **Our Mission** is to bring the deep-bed farming method to as many areas in Malawi as possible; and potentially to look beyond the boundaries of that country in due course.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The Commission's guidance on public benefit was adhered to when planning the activities for the year.

The Tiyeni team in Malawi have educated, trained and supported local villagers and individual farmers in sustainable farming and improving food security through the Tiyeni Method. This method for growing crops is tailored to the local environment; it focuses on contour ridges, deep beds, compost and manure and companion planting. This results in improved soil fertility, increased crop yield and prevention of soil loss by erosion.

During 2020, Tiyeni has provided ongoing support to a number of communities in Northern, Central and Southern Malawi, including new communities who approached Tiyeni requesting assistance.

The package of support that Tiyeni provides to a community is:

- education, tools and training for farmers in the community, so that they can adopt and establish the deep bed farming method
- funding, materials and guidance on the establishment of a piggery to provide manure for the crops and income from piglets. Goats are sometimes provided as an alternative to pigs.
- supplementary training of "lead farmers" so that they themselves can become trainers in neighbouring communities who want to adopt deep bed farming, having seen the benefits in the lead farmers' fields
- demonstration "field days" to which local government officials and the heads of neighbouring communities are invited.
- where possible and appropriate, Tiyeni also seeks to offer funding, materials and guidance on the establishment of a nursery school for the young people in the community.

More information is available at www.tiyeni.org

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Summary of the main achievements of the charity during the year

During 2020 Tiyeni not only consolidated adoption of Deep Bed Farming (DBF) techniques in those locations/areas established in previous years, but continued to be very successful in spreading the DBF method to new areas in Northern, Central and Southern Malawi.

Many farming activities in Malawi were, however, affected by the Covid-19 pandemic. Typical challenges included preventing in-person events and training, and the process of farmer networking and stakeholder engagement. Tiyeni adapted to ways of working that met the changing needs of our staff and beneficiaries. Periods of home working for staff in Malawi were accompanied by remote training using mobile/smartphone technology.

Despite the unprecedented situation, at the end of 2020 it was estimated that over 17,500 farmers are now practising DBF. The number includes those farmers who have adopted DBF through secondary training by lead farmers and other local stakeholders. This organic growth of the technology is welcome; many more farmers are adopting DBF in 2021, which is also very encouraging.

One highlight of 2020 was Tiyeni's official launch of its central 'Hotspot' project in Chiwamba. This is a key strategic area for promoting DBF, near the national capital city and important administrative centre of Lilongwe. The location is easily accessible to a wide range of stakeholders, including other non-governmental organisations, who are encouraged to visit and inspect the Deep Bed Farming examples.

An essential part of Tiyeni's work in Malawi is to improve access to safe water sources in the communities where it operates. As part of the Chiwamba Hotspot, we facilitated the installation of domestic water wells to households in Chikangawa Extension Area. These are helping households to have enough water "on site" for domestic use. Wider community members, including neighbours, also benefit.

Senior Manager, Isaac Chavula continues to be active in generating collaborative links with other NGOs and Government institutions. Seeking to obtain substantial resources from major donors for the continuation of Tiyeni is paramount at this stage.

Tiyeni is indebted to the numerous people and grant foundations who have given of their own resources to maintain the viability of the project. Some provided additional funding to support Tiyeni through the coronavirus crisis and periods of uncertainty. Four are mentioned in Section E below.

But in order to meet the demands and needs of farmers in Malawi to adopt the DBF technology, further funding is always needed.

Section E Financial review

Brief statement of the charity's policy on reserves	n/a
Details of any funds materially in deficit	n/a

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Some of our principal donors in 2020 were:
a) The Fore (part funded from the National Lottery through the Big Lottery Fund) are supporting the employment of a Monitoring and Evaluation Officer on a 3-year contract. Additional key funding came from the RAFT - Emergency Grants for Small Charities and Social Enterprises.
b) Halcrow Foundation are funding a key project at Manyamula for 2 years.
c) Austin Bailey Foundation are funding a project at Chitheka over 2 years, with the promise of funding for a third year at another project location thereafter.
d) Further funding from Nchima Trust has extended the reach of an initial project at Chinyama (a very poor area at the southern end of Malawi) and seems likely to lead to the creation of a new Southern DBF Hotspot in 2021/22.

Section F Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	
Full name(s)	Andrew Burrows
Position (eg Secretary, Chair, etc)	Secretary
Date	28/10/2021

CHARITY COMMISSION FOR ENGLAND AND WALES

Charity Name	Number
The Tiyeni Fund	1113274

Receipts and payments accounts

CC16a

For the period from	Period start date	To	Period end date
	01/01/2020		31/12/2020

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
UK Income - general / core	90,788	-	-	90,788	112,917
Malawi - vehicles	-	-	-	-	5,900
Madisi	-	-	-	-	
Gold Standard	-	-	-	-	1,000
Chitheka EPA	-	8,000	-	8,000	8,000
Chimbongondo	-	-	-	-	9,000
Chiwamba CWEPA	-	28,482	-	28,482	5,000
M&E	-	14,874	-	14,874	10,000
DARS	-	-	-	-	-
Manyamula MEPA	-	9,565	-	9,565	8,000
Chitipa	-	-	-	-	18,939
Chinyama	-	10,000	-	10,000	-
Nursery Support	-	-	-	-	-
Other Project Costs	-	-	-	-	-
AGM & Governance	-	-	-	-	-
	-	-	-	-	-
Sub total *(Gross income for AR)*	90,788	70,921	-	161,709	178,756
A2 Asset and investment sales, (see table).					
	-	-	-	-	
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	90,788	70,921	-	161,709	178,756
A3 Payments					
UK Income - general / core	13,241	-	-	13,241	10,922
Malawi - core / office / running	40,441		-	40,441	61,072
Malawi - transport	-	7,455	-	7,455	9,279
Madisi Hotspot			-	-	3,507
Chitheka EPA	-	6,516	-	6,516	10,487
Chimbongondo	3,865		-	3,865	7,819
Chiwamba CWEPA	-	18,880	-	18,880	2,553
M&E	-	6,652	-	6,652	10,605
DARS	9,388		-	9,388	10,512
Manyamula MEPA	-	9,738	-	9,738	12,555
Chitipa	12,570		-	12,570	10,605
Chinyama	-	8,918	-	8,918	-
Nursery Support	881		-	881	-
Other Project Costs	14,518		-	14,518	-
AGM & Governance	92		-	92	-
Matuli	-		-	-	11,415
	-	-	-	-	-
Sub total	94,996	58,159	-	153,155	161,331
A4 Asset and investment purchases. (see table)					
	-	-	-	-	
Sub total	-	-	-	-	-
Total payments	94,996	58,159	-	153,155	161,331
Net of receipts/(payments)	- 4,208	12,762	-	8,554	17,425
A5 Transfers between funds	-	-	-	-	-
For Ex adjustments		- 6,831		- 6,831	- 2,604
A6 Cash funds last year end	10,307	25,084	-	35,391	20,570
Cash funds this year end	6,099	31,015	-	37,114	35,391

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds		6,099	31,015	-
		-	-	-
		-	-	-
	Total cash funds	6,099	31,015	-
	(agree balances with receipts and payments account(s))	OK	OK	OK

	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
		Andrew Burrows	28/10/2021

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of	Tiyeni Fund		
On accounts for the year ended	31st December 2020	**Charity no (if any)**	1113274
Set out on pages	1-3		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/12/2020**.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed:	R. [signature]	**Date:**	30/10/2021
Name:	Ryan Stoneman		
Relevant professional qualification(s) or body (if any):	MAAT		
Address:	52 Berry Road, Paignton, Devon, TQ3 3QJ		

Section B	Disclosure
	Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).
Give here brief details of any items that the examiner wishes to disclose.	