INGA FOUNDATION

England & Wales · Charity number 1124688

Details

Status	Registered
Legal form	Trust
Registered	2008-06-24
Register	View on the Charity Commission register

Contact

Address	Higher Penhale Lostwithiel PL22 0HY
Phone	01208872321
Email	info@ingafoundation.org
Website	ingafoundation.org

Activities

Objects: THE EDUCATION OF THE GENERAL PUBLIC IN AGROFORESTRY TECHNIQUES AND IN PARTICULAR BUT WITHOUT PREJUDICE TO THE GENERALITY OF THE FOREGOING:1 TO PROMOTE THE INGA THEORIES OF ALLEY CROPPING IN THE NEO-TROPICAL AREAS OF CENTRAL AMERICA AND OTHER HUMID TROPIC SITES AROUND THE WORLD;2 TO SUPPORT THE WORK OF THE DEMONSTRATION FARMS, ASSOCIATED SEED BANKS AND ON-FARM TRIALS ESTABLISHED BY THE UNIVERSITY OF CAMBRIDGE INGA RESEARCH PROJECT AND ITS PARTNERS;3 TO INCREASE THE KNOWLEDGE UNDERSTANDING AND APPRECIATION OF NON-GOVERNMENTAL ORGANISATIONS, COMMUNITY AND FARMING ORGANISATIONS, OF ANY MATTERS RELATING TO SUBSISTENCE AGRICULTURE, FORESTRY, HORTICULTURE, SILVICULTURE, AGRONOMICS AND LAND MANAGEMENT, AND4 TO MAKE AVAILABLE, OR TO FACILITATE THE ENCOURAGEMENT OF THE PROVISION OF ACCESS TO, ANY DEMONSTRATION PROJECTS, RESEARCH OR EDUCATIONAL MATERIALS RELATING TO THE OBJECTS.

Activities: Funding, monitoring and reporting on the charity's declared and ongoing activities in Honduras, Central America.

Classification

- **How:** Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Environment/conservation/heritage
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, OVERSEAS.
- Belize
- Bolivia
- Congo
- Ecuador
- Guatemala
- Honduras
- Madagascar
- Nicaragua
- Peru

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£16,020	£54,202	-	-
2024-03-31	£19,118	£25,750	-	-
2023-03-31	£46,584	£28,637	-	-
2022-03-31	£65,559	£85,614	-	-
2021-03-31	£68,692	£54,900	-	-

Trustees

Name	Role	Appointed
Dr TERENCE DALE PENNINGTON		
Dr TIMOTHY PETER BAYLISS-SMITH		
MICHAEL RALPH HANDS		2007-08-22

Accounts

Inga Foundation

Charity No 1124688

Financial Statements
For the Period Ended 31st March 2023

Lanhydrock Accountancy
Practice Ltd
6 Queen Street
Lostwithiel
Cornwall
PL22 0AB

Inga Foundation

Financial Statements
For the Period Ended 31st March 2023

Inga Foundation

Financial Statements
For the Period Ended 31st March 2023

Registered Charity number	**1124688**
Directors/Trustees	**Michael Hands** **Terence Pennington** **Timothy Bayliss-Smith** **William Vanderbilt**
Contact Address	**Higher Penhale** **Lostwithiel** **Cornwall** **PL22 0HY**
Bankers	**Lloyds TSB** **Fore Street** **Lostwithiel**
Accountant and Independent Examiner	**Lanhydrock Accountancy Practice Ltd** **6 Queen Street** **Lostwithiel** **Cornwall** **PL22 0AB**

INGA FOUNDATION
TRUSTEES' ANNUAL REPORT
FOR THE PERIOD ENDED 31ST MARCH 2023

History, Objectives and activities of the Charity
The charity was first formed on 22nd August 2007: Charity Commission registration no. 1124688.

The objectives of the charity are:
The education of the general public in agroforestry techniques and in particular but without prejudice to the generality of the foregoing:

- to promote the Inga theories of alley cropping in the neo-tropical areas of central America and other humid tropic sites around the world;
- to support the work of the demonstration farms, associated seed banks and on-farm trials established by the University of Cambridge Inga Research Project and its partners;
- to increase the knowledge understanding and appreciation of non-governmental organisations, community and farming organisations, of any matters relating to subsistence agriculture, forestry, horticulture, silviculture, agronomics and land management, and
- to make available, or to facilitate the encouragement of the provision of access to, any demonstration projects, research or educational materials relating to the objects.

The main activity in delivering this objective will be the support of specific projects in Central America.

Management and Governance arrangements
The constitution requires that there be no fewer than three trustees and a maximum of 7. The Trustees during the year were:

Michael Hands
Terence Pennington
Timothy Bayliss-Smith
William Vanderbilt

Trustees are appointed by ordinary resolution of the Board of Trustees. The Board of Trustees holds regular meetings and is required to hold at least two per year. Risks to the charity are reviewed and policy set at these meetings.

Procedures and policy for grant-making
Projects which the charity may wish to support are discussed and evaluated by the Board of Trustees and are assessed according to their contribution towards the objectives of the charity.

Achievements and performance of the Trust
Field operations in our target countries have continued in exact accordance with the stated Objects of the Charitable Trust. The main highlights of the year are:

- Extension work to subsistence farming families has continued in the Foundation's principal project area in two river catchments on the Cordillera Nombre de Dios, Honduras, as planned. Much of this has involved existing families extending their plantings.

- We have now completed the eleventh year of our Land for Life Program. The program's strategic objective remains the same as originally conceived in 2012: Proof-of-concept at landscape scale. However, we have added the further objective of bringing the model, at landscape scale, to the attention of the highest levels of the Honduran Government.

- Inga Foundation (USA) continues to give invaluable support in fund-raising.

- The accommodation and teaching building at the Las Flores demonstration farm has been completed. We can now accommodate and feed around eight people at a time. Solar panels on the roof and our standby generator ensure that teaching can include live presentations.

- The farm is now connected to the internet via fibre cable. This is a most valuable asset there.

- The Foundation's agreement with the German coffee chain Tchibo and their Honduran intermediary Beneficio de Café Montecristo S.A. (BECAMO) to train pairs of technicians and coffee farmers in Inga agroforestry has borne fruit. The in-depth training of BECAMO nominees is intended to provide the means of diversifying production and imparting resilience to climatic extremes on their smallholdings. In total, 16 people, in four groups, have been trained in this way; each group staying for two weeks in any given month.

- The 12 ha. demonstration farm at Las Flores in the Cuero valley continues its function in demonstrating all components of the Guama Model.

- This past year has been characterised by high rainfall and lack of prolonged sunny conditions. We have no indication as to whether this condition will prevail, or whether we shall see a neutral year before the next El Niño phenomenon kicks in. These climatic oscillations affect access within the valleys and, of course, they exert a profound effect on the well-being of the trees; especially through prolonged drought.

Financial review
The charity has raised significant funds and has continued to support its main charitable projects. The charity has made a surplus in the year of £17,947. This has increased the funds carried forward .The charity holds reserves of £53,148.

Signed on behalf of the Trustees

Michael Hands

Mike Hands (Trustee)

Inga Foundation

Independent Examiner's Report to the Trustees

I report on the accounts of the Inga Foundation for the period ended 31st March 2023, which are set out on pages 5 to 9.

Respective responsibilities of trustees and examiner
The charity's trustees consider that an audit is not required for this year under the Charities Act 2011 (the Act) and that an independent examination is needed.
It is my responsibility to:

- examine the accounts;
- to follow the procedures laid down in the General Directions given by the Charity Commission; and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report
My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement
In the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:
   - proper accounting records are kept in accordance with the Act; and
   - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Brian Smith BA CPFA
Lanhydrock Accountancy Practice Ltd
6 Queen Street
Lostwithiel
Cornwall
PL22 0AB

Inga Foundation

Statement of Financial Activities
For the Period Ended 31st March 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Incoming resources					
Voluntary income:					
Donations and Grants	**4**	46,584	0	46,584	69,559
Activities for generating funds		0	0	0	0
Investment income		0	0	0	0
Total incoming resources		46,584	0	46,584	69,559
Resources expended					
Costs of generating funds	**5**	2,402	0	2,402	5,716
Charitable activities	**5**	25,615	0	25,615	77,849
Governance costs	**5**	620	0	620	2,050
Total resources expended		28,637	0	28,637	85,614
Net incoming reources before other recognised gains		17,947	0	17,947	-16,055
Gross transfers between funds		0	0	0	0
Other recognised gains		0	0	0	0
Net movement in funds	**8**	17,947	0	17,947	-16,055
Reconcilliation of funds					
Total funds brought forward		35,202	0	35,202	51,257
Total funds carried forward		53,148	0	53,148	35,202

Inga Foundation

Balance Sheet as at 31st March 2023

	Note	2022		2021	
		£	£	£	£
Fixed Assets	**6**		788		1,050
Current Assets					
Cash at Bank		60,884		45,383	
Debtors	**2**	0		0	
		60,884		45,383	
Current Liabilities					
Creditors: amounts falling due within one year	**3**	8,522		11,232	
		8,522		11,232	
Net Current Assets			52,362		34,151
Net Assets	**7**		**53,149**		**35,202**
Unrestricted funds	**8**		53,149		35,202
Restricted funds	**8**		0		0
Total funds			**53,149**		**35,202**

The accounts on pages 5 to 9 were approved by the Trustees on 30th January 2023

Signed on behalf of the Trustees

Michael Hands

Michael Hands (Trustee)

Inga Foundation

Notes to the Financial Statements

1 Accounting Policies

Basis of Accounting

The financial statements have been prepared under the historical cost accounting rules and the Statement of Recommended Practice: Accounting and Reporting by Charities 2015.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Desinated funds are unrestricted funds earmarked by the Management Committee for a particular purpose.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through terms of an appeal.

Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
Investment income is included when receivable.
Incoming resources from charitable trading activity are accounted for when earned.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis

Inga Foundation

Notes to the Financial Statements (continued)

2 Debtors

	2023 £	2022 £
Trade debtors	0	0
	0	0

3 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	8,042	10,392
Accruals	480	840
	8,522	11,232

4 Donations

	Un-restricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
General donations	45,309	0	45,309	68,091
Grants	0	0	0	0
Gift Aid	1,274	0	1,274	1,468
	46,584	0	46,584	69,559

5 Total Resources Expended

	Costs of generating funds £	Charitable activites £	Governance £	Total 2023 £	Total 2022 £
Costs directly allocated to activities					
Direct donations to projects	0	8,111	0	8,111	59,348
Costs incurred on behalf of projects	0	2,858	0	2,858	1,264
Travel costs	0	8,315	0	8,315	4,717
Support costs allocated to activities					
Website and online activites costs	0	0	0	0	750
Publicity	2,067	6,200	0	8,266	16,459
Accountancy and bookkeeping	0	0	480	480	480
Fundraising fees	115	0	0	115	191
Legal costs	0	0	0	0	0
Bank charges	89	0	0	89	92
Travel costs	0	0	0	0	1,144
Depreciation	132	132	0	263	350
Office expenses	0	0	140	140	820
Total resources expended	2,402	25,615	620	28,637	85,614

Inga Foundation

Notes to the Financial Statements (continued)

6 Depreciation and Fixed Assets

	Office Equipment £
Cost	
Balance 1st April 2022	6,943
Additions	0
Balance 31st March 2023	**6,943**
Depreciation	
Balance 1st April 2022	5,892
Charge for Year	263
Balance 31st March 2023	**6,155**
Balance 1st April 2022	1,051
Balance 31st March 2023	**788**

7 Analysis of net assets between funds

	General funds £	Desig-nated funds £	Restrict-ed funds £	Total funds £
Tangible fixed assets	788	0	0	788
Current assets	60,884	0	0	60,884
Current liabilities	-8,522	0	0	-8,522
	53,150	0	0	53,150

8 Movement in funds

	At 1st April 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31st Mar 2023 £	At 31st Mar 2022
Restricted Funds						
Honduras Project	0	0	0	0	0	0
Unrestricted Funds						
General funds	35,202	46,584	-28,637	0	53,149	35,202
Total resources expended	35,202	46,584	-28,637	0	53,149	35,202

9 Transactions with related parties

There are no transactions with related parties other than trustees expenses.

Accounts

Inga Foundation

Charity No 1124688

Financial Statements
For the Period Ended 31st March 2022

Lanhydrock Accountancy
Practice Ltd
6 Queen Street
Lostwithiel
Cornwall
PL22 0AB

Inga Foundation

Financial Statements
For the Period Ended 31st March 2022

Contents	Page

Inga Foundation

Financial Statements
For the Period Ended 31st March 2022

Registered Charity number	**1124688**
Directors/Trustees	**Michael Hands** **Terence Pennington** **Timothy Bayliss-Smith** **William Vanderbilt**
Contact Address	**Higher Penhale** **Lostwithiel** **Cornwall** **PL22 0HY**
Bankers	**Lloyds TSB** **Fore Street** **Lostwithiel**
Accountant and Independent Examiner	**Lanhydrock Accountancy Practice Ltd** **6 Queen Street** **Lostwithiel** **Cornwall** **PL22 0AB**

INGA FOUNDATION
TRUSTEES' ANNUAL REPORT
FOR THE PERIOD ENDED 31ST MARCH 2022

History, Objectives and activities of the Charity
The charity was first formed on 22nd August 2007: Charity Commission registration no. 1124688.

The objectives of the charity are:
The education of the general public in agroforestry techniques and in particular but without prejudice to the generality of the foregoing:

- to promote the Inga theories of alley cropping in the neo-tropical areas of central America and other humid tropic sites around the world;
- to support the work of the demonstration farms, associated seed banks and on-farm trials established by the University of Cambridge Inga Research Project and its partners;
- to increase the knowledge understanding and appreciation of non-governmental organisations, community and farming organisations, of any matters relating to subsistence agriculture, forestry, horticulture, silviculture, agronomics and land management, and
- to make available, or to facilitate the encouragement of the provision of access to, any demonstration projects, research or educational materials relating to the objects.

The main activity in delivering this objective will be the support of specific projects in Central America.

Management and Governance arrangements
The constitution requires that there be no fewer than three trustees and a maximum of 7. The Trustees during the year were:

Michael Hands

Terence Pennington

Timothy Bayliss-Smith

William Vanderbilt

Trustees are appointed by ordinary resolution of the Board of Trustees. The Board of Trustees holds regular meetings and is required to hold at least two per year. Risks to the charity are reviewed and policy set at these meetings.

Procedures and policy for grant-making
Projects which the charity may wish to support are discussed and evaluated by the Board of Trustees and are assessed according to their contribution towards the objectives of the charity.

Achievements and performance of the Trust
Field operations in our target countries have continued in exact accordance with the stated Objects of the Charitable Trust. The main highlights of the year are:

- Extension work to subsistence farming families has continued in the Foundation's principal project area in two river catchments on the Cordillera Nombre de Dios Honduras, as planned. Much of this has involved existing families extending their plantings.

- In Madagascar, Davis Randriamampionona continues to introduce his Acacia-based system to the communities around his base at Ifarantsa.

- In Honduras, we estimate that the total number of trees planted since 2012, in all configurations of the Guama Model, is now around 5 million.

- Increasing interest has been shown in the Guama Model by other Government agencies in Honduras. These include: Forestry; Food Security and Agriculture.

- The Foundation was entrusted by the local Agriculture Ministry (SAG) to distribute many tonnes of fertilizer and seed of basic grains. These were donated to "Guamero" families in both river valleys. Similarly, the quasi-government agency CREDIA entrusted us to distribute tools and equipment costing $48,000.

- Inga Foundation (USA) continues to give invaluable support in fund-raising.

- The Foundation has an agreement with the German coffee chain Tchibo and their Honduran intermediary Beneficio de Café Montecristo S.A. (BECAMO) to train pairs of technicians and coffee farmers in Inga agroforestry as a means of diversifying production and imparting resilience to climatic extremes on their smallholdings.

- The 12 ha. demonstration farm at Las Flores in the Cuero valley is now fulfilling its function in demonstrating all components of the Guama Model. The old decaying house has been razed and has been replaced by a more substantial structure capable of housing small numbers of visitors.

Financial review
The charity has raised significant funds and has continued to support its main charitable projects. The charity has made a deficit in the year of £16,055. This has been funded from brought forward. The charity holds reserves of £35,202.

Signed on behalf of the Trustees

Michael Hands

Mike Hands (Trustee)

Inga Foundation

Independent Examiner's Report to the Trustees

I report on the accounts of the Inga Foundation for the period ended 31st March 2022, which are set out on pages 5 to 9.

Respective responsibilities of trustees and examiner
The charity's trustees consider that an audit is not required for this year under the Charities Act 2011 (the Act) and that an independent examination is needed.
It is my responsibility to:

- examine the accounts;
- to follow the procedures laid down in the General Directions given by the Charity Commission; and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report
My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement
In the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:
   - proper accounting records are kept in accordance with the Act; and
   - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Brian Smith BA CPFA
Lanhydrock Accountancy Practice Ltd
6 Queen Street
Lostwithiel
Cornwall
PL22 0AB

Inga Foundation

Statement of Financial Activities
For the Period Ended 31st March 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Incoming resources					
Voluntary income:					
Donations and Grants	4	69,559	0	69,559	68,692
Activities for generating funds		0	0	0	0
Investment income		0	0	0	0
Total incoming resources		69,559	0	69,559	68,692
Resources expended					
Costs of generating funds	5	5,716	0	5,716	443
Charitable activities	5	77,849	0	77,849	51,734
Governance costs	5	2,050	0	2,050	2,723
Total resources expended		85,614	0	85,614	54,900
Net incoming reources before other recognised gains		-16,055	0	-16,055	13,792
Gross transfers between funds		0	0	0	0
Other recognised gains		0	0	0	0
Net movement in funds	8	-16,055	0	-16,055	13,792
Reconcilliation of funds					
Total funds brought forward		51,257	0	51,257	37,465
Total funds carried forward		35,202	0	35,202	51,257

Inga Foundation

Balance Sheet as at 31st March 2022

	Note	2022		2021	
		£	£	£	£
Fixed Assets	6		1,050		1,401
Current Assets					
Cash at Bank		45,383		68,764	
Debtors	2	0		0	
		45,383		68,764	
Current Liabilities					
Creditors: amounts falling due within one year	3	11,232		18,907	
		11,232		18,907	
Net Current Assets			34,151		49,857
Net Assets	7		**35,202**		**51,257**
Unrestricted funds	8		35,202		51,257
Restricted funds	8		0		0
Total funds			**35,202**		**51,257**

The accounts on pages 5 to 9 were approved by the Trustees on 18th November 2022

Signed on behalf of the Trustees

Michael Hands

Michael Hands (Trustee)

Inga Foundation

Notes to the Financial Statements

1 **Accounting Policies**

Basis of Accounting

The financial statements have been prepared under the historical cost accounting rules and the Statement of Recommended Practice: Accounting and Reporting by Charities 2015.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Desinated funds are unrestricted funds earmarked by the Management Committee for a particular purpose.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through terms of an appeal.

Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
Investment income is included when receivable.
Incoming resources from charitable trading activity are accounted for when earned.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis

Inga Foundation

Notes to the Financial Statements (continued)

2 Debtors

	2022 £	2021 £
Trade debtors	0	0
	0	0

3 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	10,392	18,187
Accruals	840	720
	11,232	18,907

4 Donations

	Un-restricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
General donations	68,091	0	68,091	67,992
Grants	0	0	0	0
Gift Aid	1,468	0	1,468	700
	69,559	0	69,559	68,692

5 Total Resources Expended

	Costs of generating funds £	Charitable activites £	Governance £	Total 2022 £	Total 2021 £
Costs directly allocated to activities					
Direct donations to projects	0	59,348	0	59,348	15,000
Costs incurred on behalf of projects	0	1,264	0	1,264	36,500
Travel costs	0	4,717	0	4,717	0
Support costs allocated to activities					
Website and online activites costs	0	0	750	750	2,060
Publicity	4,115	12,344	0	16,459	0
Accountancy and bookkeeping	0	0	480	480	360
Fundraising fees	191	0	0	191	0
Legal costs	0	0	0	0	0
Bank charges	92	0	0	92	210
Travel costs	1,144	0	0	1,144	0
Depreciation	175	175	0	350	467
Office expenses	0	0	820	820	302
Total resources expended	5,716	77,849	2,050	85,614	54,900

Notes to the Financial Statements (continued)

6 Depreciation and Fixed Assets

	Office Equipment £
Cost	
Balance 1st April 2021	6,943
Additions	0
Balance 31st March 2022	**6,943**
Depreciation	
Balance 1st April 2021	5,542
Charge for Year	350
Balance 31st March 2022	**5,892**
Balance 1st April 2021	1,401
Balance 31st March 2022	**1,051**

7 Analysis of net assets between funds

	General funds £	Desig-nated funds £	Restrict-ed funds £	Total funds £
Tangible fixed assets	1,051	0	0	1,051
Current assets	45,383	0	0	45,383
Current liabilities	-11,232	0	0	-11,232
	35,202	0	0	35,202

8 Movement in funds

	At 1st April 2021 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31st Mar 2022 £	At 31st Mar 2021
Restricted Funds						
Honduras Project	0	0	0	0	0	0
Unrestricted Funds						
General funds	51,257	69,560	-85,615	0	35,202	51,257
Total resources expended	51,257	69,560	-85,615	0	35,202	51,257

9 Transactions with related parties

There are no transactions with related parties other than trustees expenses.

Accounts

Inga Foundation

Charity No 1124688

Financial Statements
For the Period Ended 31st March 2021

Lanhydrock Accountancy
Practice Ltd
6 Queen Street
Lostwithiel
Cornwall
PL22 0AB

Inga Foundation

Financial Statements
For the Period Ended 31st March 2021

Contents	Page

Inga Foundation

Financial Statements
For the Period Ended 31st March 2021

Registered Charity number	**1124688**
Directors/Trustees	**Michael Hands** **Terence Pennington** **Timothy Bayliss-Smith** **William Vanderbilt**
Contact Address	**Higher Penhale** **Lostwithiel** **Cornwall** **PL22 0HY**
Bankers	**Lloyds TSB** **Fore Street** **Lostwithiel**
Accountant and Independent Examiner	**Lanhydrock Accountancy Practice Ltd** **6 Queen Street** **Lostwithiel** **Cornwall** **PL22 0AB**

INGA FOUNDATION
TRUSTEES' ANNUAL REPORT
FOR THE PERIOD ENDED 31ST MARCH 2021

History, Objectives and activities of the Charity
The charity was first formed on 22nd August 2007: Charity Commission registration no. 1124688.

The objectives of the charity are:
The education of the general public in agroforestry techniques and in particular but without prejudice to the generality of the foregoing:

- to promote the Inga theories of alley cropping in the neo-tropical areas of central America and other humid tropic sites around the world;
- to support the work of the demonstration farms, associated seed banks and on-farm trials established by the University of Cambridge Inga Research Project and its partners;
- to increase the knowledge understanding and appreciation of non-governmental organisations, community and farming organisations, of any matters relating to subsistence agriculture, forestry, horticulture, silviculture, agronomics and land management, and
- to make available, or to facilitate the encouragement of the provision of access to, any demonstration projects, research or educational materials relating to the objects.

The main activity in delivering this objective will be the support of specific projects in Central America.

Management and Governance arrangements
The constitution requires that there be no fewer than three trustees and a maximum of 7. The Trustees during the year were:

Michael Hands
Terence Pennington
Timothy Bayliss-Smith
William Vanderbilt

Trustees are appointed by ordinary resolution of the Board of Trustees. The Board of Trustees holds regular meetings and is required to hold at least two per year. Risks to the charity are reviewed and policy set at these meetings.

Procedures and policy for grant-making
Projects which the charity may wish to support are discussed and evaluated by the Board of Trustees and are assessed according to their contribution towards the objectives of the charity.

Achievements and performance of the Trust
Field operations in our target countries have continued in exact accordance with the stated Objects of the Charitable Trust. However, progress in the field operations has been hindered, but not halted, by two major externalities: Restrictions in movement due to the COVID pandemic and Climate Breakdown.

- Most members of the field team contracted SARS-COVID-19, but I am pleased to say that all have recovered.

- Our Director of Field Operations was granted a police permit to drive in, and around, La Ceiba. Thus, the field work continued largely as normal, but with reduced impact as our extension team became individually unwell; and as families isolated themselves.
- The back-to-back Hurricanes, Eta and Iota, within a 10-day period in November 2020 caused massive and widespread flooding and havoc in northern Honduras. Inga Foundation aided the Municipality of La Masica in opening road access to the communities living around our demonstration farm at Las Flores. Field work was disrupted for some weeks.
- To the best of our knowledge, all Inga plantings survived the category 4 and 5 storms intact. Neither soil nor trees were lost and many families pruned and planted their alley plots in February 2021. All took good crops of basic grains.
- Extension work to subsistence farming families continued in Honduras and Madagascar as planned.
- In Madagascar, Davis Randriamampionona continues to introduce his Acacia-based system to the communities around his base at Ifarantsa. This young project is now achieving considerable success.
- In Honduras, extension of the Inga alley-cropping system and other agroforestry components of the Guama Model continued at aprroximately 75% of expectation in the catchments of the Cangrejal and Cuero rivers.
- In Honduras, we estimate that the total number of trees planted since 2012, in all configurations of the Guama Model, has now exceeded 4.5 million.
- To the best of our knowledge, no family of the 420 now adopting or using Inga-based agroforestry systems has reverted to slash-and-burn agriculture.
- Work at the community of Betania, at the headwaters of the Cuero river has continued with the construction and stocking of a tree nursery there. The families in Betania are unanimous in wanting the Guama Model.
- Our Carbon model for the program estimates a net CO_2 emissions avoidance and sequestration of 333,000 tonnes accumulated during the course of the program to the end of 2020
- Inga Foundation (USA) continues to give invaluable support in fund-raising.
- The Arboretum at Las Flores is flourishing. The presence of the trees in former degraded open pasture has resulted in the appearance of three fresh water springs.

Financial review
The charity has raised significant funds and has continued to support its main charitable projects. The charity has made a surplus in the year of £13,792. This has been used to increase reserves to enable the charity to push forward its work in future years. The charity holds reserves of £51,257.

Signed on behalf of the Trustees

Michael Hands

Mike Hands (Trustee)

Inga Foundation

Independent Examiner's Report to the Trustees

I report on the accounts of the Inga Foundation for the period ended 31st March 2021, which are set out on pages 5 to 9.

Respective responsibilities of trustees and examiner
The charity's trustees consider that an audit is not required for this year under the Charities Act 2011 (the Act) and that an independent examination is needed.
It is my responsibility to:

- examine the accounts;
- to follow the procedures laid down in the General Directions given by the Charity Commission; and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report
My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement
In the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:
  - proper accounting records are kept in accordance with the Act; and
  - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Brian Smith BA CPFA
Lanhydrock Accountancy Practice Ltd
6 Queen Street
Lostwithiel
Cornwall
PL22 0AB

Inga Foundation

Statement of Financial Activities
For the Period Ended 31st March 2021

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Incoming resources					
Voluntary income:					
Donations and Grants	4	68,692	0	68,692	126,283
Activities for generating funds		0	0	0	0
Investment income		0	0	0	0
Total incoming resources		68,692	0	68,692	126,283
Resources expended					
Costs of generating funds	5	443	0	443	3,614
Charitable activities	5	51,734	0	51,734	86,988
Governance costs	5	2,723	0	2,723	360
Total resources expended		54,900	0	54,900	90,962
Net incoming reources before other recognised gains		13,792	0	13,792	35,321
Gross transfers between funds		0	0	0	0
Other recognised gains		0	0	0	0
Net movement in funds	8	13,792	0	13,792	35,321
Reconcilliation of funds					
Total funds brought forward		37,465	0	37,465	2,144
Total funds carried forward		51,257	0	51,257	37,465

Inga Foundation

Balance Sheet as at 31st March 2021

	Note	2021		2020	
		£	£	£	£
Fixed Assets	**6**		1,401		1,868
Current Assets					
Cash at Bank		68,764		53,661	
Debtors	**2**	0		0	
		68,764		53,661	
Current Liabilities					
Creditors: amounts falling due within one year	**3**	18,907		18,065	
		18,907		18,065	
Net Current Assets			49,857		35,597
Net Assets	7		**51,257**		**37,465**
Unrestricted funds	**8**		51,257		37,465
Restricted funds	**8**		0		0
Total funds			**51,257**		**37,465**

The accounts on pages 5 to 9 were approved by the Trustees on 30th October 2021

Signed on behalf of the Trustees

Michael Hands

Michael Hands (Trustee)

Inga Foundation

Notes to the Financial Statements

1 Accounting Policies

Basis of Accounting

The financial statements have been prepared under the historical cost accounting rules and the Statement of Recommended Practice: Accounting and Reporting by Charities 2015.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Desinated funds are unrestricted funds earmarked by the Management Committee for a particular purpose.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through terms of an appeal.

Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
Investment income is included when receivable.
Incoming resources from charitable trading activity are accounted for when earned.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis

Notes to the Financial Statements (continued)

2 Debtors

	2021 £	2020 £
Trade debtors	0	0
	0	0

3 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	18,187	17,705
Accruals	720	360
	18,907	18,065

4 Donations

	Un-restricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
General donations	67,992	0	67,992	125,635
Grants	0	0	0	0
Gift Aid	700	0	700	648
	68,692	0	68,692	126,283

5 Total Resources Expended

	Costs of generating funds £	Charitable activites £	Governance £	Total 2021 £	Total 2020 £
Costs directly allocated to activities					
Direct donations to projects	0	15,000	0	15,000	82,713
Costs incurred on behalf of projects	0	36,500	0	36,500	100
Travel costs	0	0	0	0	3,864
Fundraising fees	0	0	0	0	0
Support costs allocated to activities					
Website costs	0	0	2,060	2,060	0
Accountancy and bookkeeping	0	0	360	360	360
Legal costs	0	0	0	0	0
Bank charges	210	0	0	210	414
Travel costs	0	0	0	0	2,889
Depreciation	234	234	0	467	623
Office expenses	0	0	302	302	0
Total resources expended	443	51,734	2,723	54,900	90,962

Inga Foundation

Notes to the Financial Statements (continued)

6 Depreciation and Fixed Assets

	Office Equipment £
Cost	
Balance 1st April 2020	6,943
Additions	0
Balance 31st March 2021	**6,943**
Depreciation	
Balance 1st April 2020	5,075
Charge for Year	467
Balance 31st March 2021	**5,542**
Balance 1st April 2020	1,868
Balance 31st March 2021	**1,401**

7 Analysis of net assets between funds

	General funds £	Desig-nated funds £	Restrict-ed funds £	Total funds £
Tangible fixed assets	1,401	0	0	1,401
Current assets	68,764	0	0	68,764
Current liabilities	-18,907	0	0	-18,907
	51,258	0	0	51,258

8 Movement in funds

	At 1st April 2020 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31st Mar 2021 £	At 31st Mar 2020
Restricted Funds						
Honduras Project	0	0	0	0	0	0
Unrestricted Funds						
General funds	37,465	68,692	-54,900	0	51,257	37,465
Total resources expended	37,465	68,692	-54,900	0	51,257	37,465

9 Transactions with related parties

There are no transactions with related parties other than trustees expenses.

Signable

Issuer	Lanhydrock Accountancy Practice
Document generated	Sat, 30th Oct 2021 16:29:43 BST
Document fingerprint	63b3cca648be8fd1273496e2f006a3ca

Parties involved with this document

Document processed	Party + Fingerprint
Sat, 30th Oct 2021 17:18:12 BST	Mr Michael Ralph Hands - Signer (ac5e8341e0ae0e05624dd137a367e3f8)

Audit history log

Date	Action
Sat, 30th Oct 2021 17:18:12 BST	The envelope has been signed by all parties. (86.176.21.247)
Sat, 30th Oct 2021 17:18:12 BST	Mr Michael Ralph Hands signed the envelope. (86.176.21.247)
Sat, 30th Oct 2021 17:14:46 BST	Mr Michael Ralph Hands viewed the envelope. (86.176.21.247)
Sat, 30th Oct 2021 16:29:54 BST	Document emailed to party email (3.10.215.74)
Sat, 30th Oct 2021 16:29:45 BST	Sent the envelope to Mr Michael Ralph Hands for signing. (18.168.220.57)
Sat, 30th Oct 2021 16:29:45 BST	Envelope has been set to automatically remind the active signer every 7 day(s). (18.168.220.57)
Sat, 30th Oct 2021 16:29:45 BST	Mr Michael Ralph Hands has been assigned to this envelope. (18.168.220.57)
Sat, 30th Oct 2021 16:29:45 BST	Envelope generated. (18.168.220.57)
Sat, 30th Oct 2021 16:29:45 BST	Document generated with fingerprint 8a57a95ed398d939f9d0312928cc4086. (18.168.220.57)
Sat, 30th Oct 2021 16:29:45 BST	Document generated with fingerprint 63b3cca648be8fd1273496e2f006a3ca. (18.168.220.57)
Sat, 30th Oct 2021 16:29:43 BST	Envelope generated with fingerprint 7f91058be39f488c952ba726fe44da92 (18.133.63.166)