



Annual Report & Accounts 2017 - 2018



*Sowing seeds of hope
in Nicaragua*

Foreword by SIFT's Patron

Andrew Selous MP



Andrew Selous MP

Reading the SIFT Trustees' 2017/18 Annual Report encourages me greatly and gives me a real sense of everyone's working together to provide support, in many areas, to those in the beautiful country of Nicaragua despite a period of significant unrest and instability. I want to thank SIFT's volunteers, employees, supporters and trustees for a successful year's work undertaken in very difficult circumstances, everyone acting selflessly and charitably.

The Charity is financially sound and I am grateful to regular supporters for supplying the funding and other organisations and charities for their additional giving to make that happen. I am particularly thankful to Ali Wilson, SIFT's Fundraising Manager, for her exceptional work in writing to a significant number of grant-making trusts and a number of successful outcomes from these. I am pleased to have met Mark, the new Chair of Trustees, and Ali in Westminster earlier in the year where we engaged, most constructively, in the work of the Charity. I am in regular contact with Mark via e-mail.

The unrest in Nicaragua is making life, particularly around Managua, very dangerous at times, and has had an ongoing, harmful effect for not only the people in the country with, sadly, so many deaths occurring, but also in dealing with day-to-day matters for the Charity. Regular Skype calls with Nicaraguan personnel have demonstrated how difficult life has been, and still is, and my thoughts and prayers are for a peaceful resolution to the situation. Managing the Charity in such circumstances has been complex and I am indebted to staff, volunteers and trustees alike for their perseverance. Thank you, too, to Colin Weaver, SIFT's UK Director, for his wise counsel in this regard.

The medical work on Ometepe has continued apace despite the difficulties of Dr Sandra's not always being able to travel to the island during the troubles. The nurses have displayed exemplary fortitude during all of this, particularly when Dr Sandra could not make the journey. I want to say a personal thank you to all of the medical team and, particularly, to Dr Sandra and her husband Pablo during the troubles. I'm glad to welcome Gabi Barrios onto the team. I wish her well in her studies. My thanks, too, to Jacobo Sanchez for keeping things on an even keel, administratively.

I am particularly grateful for the tireless work of Valeria Lopez and her team at Casa Rahab in Granada. This ministry is of real interest to me and I am extremely thankful for the support SIFT makes in this vital area. The results from Casa Rahab, in encouraging young women and girls out of the sex trade into a brighter future, are extremely promising.

I would like to make special mention of the Charity's two volunteers, Ruth Ward and Margaret Storey. Ruth makes a wonderful contribution in linking up with sponsors and sending out Margaret's reports on sponsored students in Bluefields. This is a vital and often thankless task. It is much appreciated – thank you. Finally, my personal thanks to Margaret for her wonderful work amongst the students and their families on the Caribbean coast. The area is very poor indeed where full-time unemployment is around 29% but she works tirelessly and with little regard for her personal safety. She has done so for 8 months each year for the last 9 years. On behalf of the Charity I wish you well and am deeply grateful. You show an astonishing selflessness and I am truly thankful.

My thanks to the outgoing Chair of Trustees, Chris Anderson, and two very longstanding trustees Dr Jane Weaver and Dr Keith Davies for 15+ years of service with the Charity. Your retirements are well-deserved. Special thanks, too, to Dave Staley, the retiring Operations Director – your sterling work is much appreciated.

In closing I would like to acknowledge the emerging activities of getting closer to other organisations and charities working in Nicaragua – it is important to see how similar administrations work, particularly during times of unrest. I commend this Report to you and to God's glory.

About Nicaragua

Nicaragua is the second poorest country in the Americas after Haiti. An independent survey carried out in 2015 found 39% of the population living below the poverty line¹, with 7.6% living in extreme poverty. The survey noted that rural areas experience a higher incidence of poverty, with 59% of the rural population living below the poverty line and 14.4% living in extreme poverty.² A number of different factors contribute towards extreme poverty, such as overcrowded homes, lack of access to basic services, inadequate housing conditions, low levels of education and economic dependence. 39% of rural families are affected by one of these factors and a further 23% are affected by two or more factors.²

According to figures from the Nicaraguan Central Bank, Nicaragua's economy grew by 4.9% in 2017. Almost 1.8 million tourists visited Nicaragua in 2017, predominantly from Central America and the USA. State expenditure on health comprised 3.4% of GDP, however this only equates to \$73 (£59) per person per year. Spending on education remained constant at 3.1% of GDP, which equates to \$67 (£54) per person per year.³ Since April 2018, however, there has been widespread political unrest in Nicaragua, characterised by protests and road blockades. This is having a negative effect on the country's economy, particularly for businesses in the tourism sector.

At a national level in Nicaragua there are nine physicians for every 10,000 people, compared to 28 physicians for every 10,000 people in the UK⁴. Almost half of all health facilities do not have a water supply, and 35% of health facilities in rural areas do not have a reliable electricity source.⁵ Rural communities face particular health challenges in the area of health: 87% of rural families cook using firewood² (which can lead to respiratory diseases), 37% of children living in these communities are undernourished, and 70% of maternal deaths occur in rural areas⁵. Maternal deaths include women who die whilst pregnant or within 6 weeks of being pregnant.

The latest UN Human Development Report for Nicaragua recognised that access to education has improved over the last decade. A child starting school in Nicaragua this year is anticipated to spend 11.7 years in education, whereas the average Nicaraguan aged 25 years or older only spent 6.5 years in education.⁴ Primary school attendance is 70%, but only 56% of children reach the final year of primary school. Attendance figures at secondary school drop to 47% for girls and 35% for boys⁶ caused, in part, by the pressure of young people having to find work to support their families.

SIFT is working to bring hope and security to the poor of Nicaragua through Christian outreach and projects in the areas of health, education, housing and freedom from sexual exploitation. Our projects are based on the island of Ometepe, in the town of Bluefields, and in the localities of Managua and Granada.

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- (1) People living below the poverty line live on less than \$2.50 per day and those in extreme poverty live on less than \$1.20 per day.
- (2) FIDEG. 2016. *Encuesta de hogares para medir la pobreza en Nicaragua* [Online]. Managua: FIDEG. Available at: http://fideg.org/wp-content/uploads/2017/02/INFORME_DE_RESULTADOS_DE_LA_ENCUESTA_2015_-_Versin_WEB_270616.pdf [Accessed: 12 July 2018]
- (3) BCN. 2017. *Nicaragua in Figures 2017* [Online]. Managua: BCN. Available at: http://www.bcn.gob.ni/publicaciones/periodicidad/annual/nicaragua_cifras/nicaragua_cifras.pdf [Accessed: 12 July 2018]
- (4) UNDP. 2016. *Human Development Report 2016* [Online]. New York: UNDP. Available at: http://hdr.undp.org/sites/default/files/2016_human_development_report.pdf [Accessed: 20 August 2018]
- (5) Sequeira M, Espinoza H, Amador JJ, Domingo G, Quintanilla M, and de los Santos T. 2011. *The Nicaraguan Health System* [Online]. Seattle, Washington: PATH. Available at: <https://path.azureedge.net/media/documents/TS-nicaragua-health-system-rpt.pdf> [Accessed: 12 July 2018]
- (6) UNICEF. 2013. *At a glance: Nicaragua* [Online]. Available at: http://www.unicef.org/infobycountry/nicaragua_statistics.html [Accessed: 12 July 2018]

Report of the Trustees

Mission, Objectives, Strategy and Activities

Mission

SIFT's mission is to transform the lives of the poor in Nicaragua by focussed activity in specific areas and communities of need.

Objectives

The Trustees hold the trust fund and its income upon trust to apply them for the following objectives:

1. To relieve poverty.
2. To advance the Christian religion.
3. To facilitate the protection and preservation of good health.
4. To facilitate education.



Strategy

SIFT's overall strategy to satisfy these charitable objectives is:

To use SIFT funds and resources to help to draw Nicaraguans out of material and spiritual poverty, by supporting indigenous individuals, groups or Churches in projects to benefit the poor.

Activities

Throughout the year SIFT has worked with potential beneficiaries and indigenous organisations, including local government and other NGOs, to determine needs and to ensure solutions are developed which will be of sustainable public benefit. Our main activities for this year to fulfil the objectives were:

- Providing primary healthcare facilities on the island of Ometepe.
- Progressing options to re-house poor and displaced islander families on the Asepe Peninsula.
- Supporting an orphanage near Managua.
- Educational sponsorship for children in Bluefields and on the island of Ometepe.
- Supporting Christians and churches in various areas of the country and providing funding for their ministries; in particular a child feeding programme on Ometepe and a project supporting victims of sexual exploitation in Granada.

Details of these activities and achievements this year appear in the following pages.

Activities, Achievements and Performance

Health

SIFT provides primary healthcare in three communities on the island of Ometepe, in Lake Nicaragua. Ometepe is home to 35,000 people, with around 39% of the population living in extreme poverty. The island has limited state-funded health facilities and, more importantly, patients have to pay for their medicines, putting treatment out of the reach of the most vulnerable in society. By contrast, patients attending one of SIFT's clinics only pay an affordable consultation fee, which is waived if they cannot afford it. Following this, any medicines that they require are prescribed to them free of charge.

SIFT operates health clinics in the communities of Las Pilas, San José del Sur and El Corozal. During 2017-18, our medical team attended 3,671 patients, of which 38% were children. Our medical team consists of Dr Sandra Villagra and seven local nurses, three of whom have a professional nursing qualification which enables them to hold consultations and dispense medicines when Dr Sandra is not in attendance. Dr Sandra attends each clinic for one day a week, with consultations being provided by the professional nurses for a further two days each week. During the year one of our nurses, Alex Flores, resigned for personal reasons and Dr Sandra has taken on a trainee nurse, Gabi Barrios, to fill the vacancy in our nursing team. Gabi is in the final year of a nursing course and so will gain valuable experience as she assists in the clinics.



Dr Sandra giving a consultation at Las Pilas clinic

The political unrest in Nicaragua affected patient numbers at the clinics between April and June 2018, and the clinics were closed if there was a likelihood of demonstrations affecting patient or staff safety. In addition, blockades on the main roads from Managua to Ometepe meant that Dr Sandra was not able to travel to the island for some weeks. During this time, however, the nurses could contact Dr Sandra by phone if they needed advice with a consultation.

SIFT has a good reputation with the Nicaraguan Ministry of Health and cooperates with them on local health initiatives. This year, following an outbreak of Hepatitis A in two villages on Ometepe, our medical team participated in a campaign to raise awareness of the causes of this disease.

Two medical brigades from the USA visited Ometepe this year and worked alongside our nursing staff. A team of dentists, paediatricians and doctors from Libertyville Methodist Church carried out 1,120 consultations during their visit and distributed glasses to those that required them. Our medical team was also joined by a group of medical students and their lecturers from Carthage College, Wisconsin.

We are grateful to Carthage College for their ongoing involvement in Nicaragua and for the supplies of adult medicines that they bring during their visits. This enables us to use more of our pharmaceutical budget to purchase medicines for children, which are more expensive than general purpose medicines and in higher demand. We would also like to express our gratitude to Christian Aid Ministries who provide us with valuable supplies of medicines for our pharmacies.

Dr Sandra was also able to make the necessary arrangements to enable a team from the organisation "Promise in Sight" to visit the town of San Carlos, at the southern end of Lake Nicaragua. The ophthalmologists saw 1,325 patients during their visit and donated laser eye equipment to a hospital.

Whilst patients are waiting for their appointments our nurses are available to provide them with a listening ear, advice and pastoral care. Patients appreciate being able to share their concerns with our nurses, and often request prayer for the situations that they are facing. Our nurses also give short talks to the patients in order to teach them practical ways to avoid diseases and live healthy

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lives. These talks are on topics such as hand-washing, good nutrition and ways to reduce the chance of contracting common tropical diseases such as dengue fever.

At our clinic in the village of Las Pilas our nursing team run a fortnightly luncheon club for the elderly. This event was started after our nurses noticed that the older generation tended to be excluded from village life. The club aims to combat the loneliness that this can cause by providing a place where they can renew friendships with their contemporaries. It also allows our nurses to monitor the health of the elderly people and help them to manage conditions such as diabetes or high blood pressure. Before the hot lunch is served, Dr Sandra gives a short health talk and shares a word from the Bible. The luncheon club is really valued by those that attend it and they appreciate the special care that our nursing team gives them. We are very grateful to the George Muller Charitable Trust who provided funds to enable us to continue providing this valuable service.

The nursing team at our clinic in El Corozal run a fortnightly club for expectant mothers. As the villages in this part of the island are furthest from the main health centres it is especially important that mothers-to-be know what to expect during pregnancy, including how to recognise signs of potential complications. At the sessions the nurses are able to monitor the women during their pregnancies and provide them with antenatal advice and emotional support, including prayer when this is requested. This year the nurses have taught the ladies about good nutrition, for themselves and their families, and the importance of vaccinating their children. As the women approach their due date Dr Sandra is able to give them an ultrasound scan, using SIFT's portable ultrasound monitor.

Most families on Ometepe cook on open wood fires, significantly increasing their risk of contracting respiratory diseases due to inhalation of the smoke that fills their homes. This year, SIFT distributed healthier cookers to eight families who live near to the SIFT clinic in San José del Sur. These cookers have an aluminium chimney to funnel all of the harmful smoke out of the house, and also feature a compact firebox which requires much less fuel than a traditional fire.



Nurse Candida dispensing medicines at El Corozal clinic

Many of the people who give regularly to support our medical work do so through one of our medical sponsorship schemes. Our sponsors give a suggested donation of £15 a month to support either Dr Sandra or one of our nurses. Each year we interview Dr Sandra and the nurses to hear their reflections on the achievements of the clinics. These form the basis of annual reports that are sent out to our medical sponsors, providing them with a more personal insight into the work that they are supporting.

This year we have seen an encouraging increase in the amount of funding that we have secured for the medical work from grant-making trusts. A total of 131 applications were submitted during the year, resulting in grants totalling £20,193, which equates to 37% of our total medical income.

We are extremely grateful to the Amalur Foundation Ltd, the Ashworth Charitable Trust, the Austin Bailey Foundation, the George Muller Charitable Trust, the Hugh Symons Charitable Trust, the Peszynski Foundation, the Souter Charitable Trust, the Stewards Company Ltd, the Strathspey Charitable Trust, and the Crossroads Shop, Meltham, for partnering with us to provide healthcare to the people of Ometepe.

Finca El Rayo - Asese Peninsula

The city of Granada, on the north-western shore of Lake Nicaragua, is one of the main cities in Nicaragua. Just outside the city lies the three-mile long Asese Peninsula which is surrounded by 360 small islands, known as Las Isletas de Granada (the Little Islands of Granada). Many of these islands

are inhabited, but these poor families do not have legal ownership of the land that they have lived on for generations.

As Granada is a popular tourist destination, and the Asese peninsula is a particularly beautiful area, some of the islands have been bought and developed into eco-tourist resorts, restaurants or holiday homes. This has left many islander families facing the prospect of being evicted from their homes at short notice, with only minimal compensation being awarded to them. Due to their limited financial resources, a family evicted from their island home might end up having to live in the slums of Granada.

SIFT owns a plot of land on the Asese peninsula, called Finca El Rayo, which we are planning to use to provide up to 50 of the affected islander families with new homes that will legally belong to them. Surveys of the site have been carried out and flood defences have been constructed in order to prepare the land for development. In addition a planning committee, consisting of representatives from the beneficiary families, has been established to provide input into the project and deal with the social issues that may occur in the formation of this new community.

The next stage of the project involves transferring the legal ownership of the individual plots of land to the beneficiary families. Unfortunately the process of transferring the ownership of the land has been delayed this year, but we hope to complete this important stage of the project over the coming year. Following this step, and as funding allows, the construction of the houses can commence.

Hogar de Fe Orphanage

The Hogar de Fe (Home of Faith) Orphanage was founded in 1992 by Pastor Ramiro Blandon and his wife Conchita after a baby was abandoned on their doorstep. The Orphanage is situated in the town of Los Brasiles, near to Managua, and is currently home to 49 children and young people. Today the work is run by Ramiro's son, Isaac, and a team of 25 local Christians.

The children who live at Hogar de Fe come from troubled backgrounds; some of them are full orphans and others are not able to be supported by their families. Regardless of their past, they are welcomed into a loving Christian family at Hogar de Fe and are given every opportunity to develop to their full potential. Many of the children have been referred to Hogar de Fe by the Nicaraguan Ministry of the Family, who officially recognise the work carried out by Isaac and the team.

The neighbouring school is also part of the overall ministry of Pastor Ramiro's church and is open to both the children at the Orphanage and those from the local community. It is a very popular school and its Christian principles and high standard of education cause many parents to enrol their children there. After school there is time set aside at the Orphanage for the children to do their homework and there are members of the team on hand to help them understand their studies. This extra support is reflected in the attainment of the children, who in 2017 received an average mark of 82%.

The staff at Hogar de Fe care for all aspects of the children's welfare. They organise regular medical and dental check-ups and have a psychologist on the team, who provides the children with valuable psychological and emotional support. The team arrange celebrations for the children's birthdays and also organise special activities and trips through the year for the children to enjoy.

Through the year the children receive age-appropriate talks on a variety of topics, including basic healthcare, life skills and relationships. Our representative, Jacobo Sanchez, also gave the young people a motivational talk on how to open their own small businesses.



Children at the Hogar de Fe Orphanage eating their lunch

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As the young people grow up they are given responsibilities within the Orphanage and are encouraged to help look after the younger children. Those who are studying at university live near to the Orphanage in apartments called “transition houses” in order to prepare them for living independently. They have to take responsibility for their own cooking, washing and cleaning, but also have the supervision of the team as a safety net.

In order to give the children more opportunities for the future, they are given extra-curricular classes in English and computer skills. The computer classes take place in a modern computer room and are taught by a young man who used to live in Hogar de Fe. The younger children learn the basics of using a computer whilst the older ones receive training in the use of Microsoft Word, Excel and PowerPoint.

All of the children, from Reception age upwards, receive four hours of English classes each week. The children are grouped by age and ability and use the “Let’s Go” series of resources. The older children also use the online language learning platform, DuoLingo, which gives them experience in all aspects of English comprehension: reading, writing, listening and speaking.

At the weekends a music teacher from Managua comes to the Orphanage to give music lessons to the children. The children also attend the Sunday school and youth events at the local church and, thanks to the music lessons, many of them are a part of the church music group.

SIFT is one of a number of international organisations that support the ministry of Hogar de Fe. We have an orphanage sponsorship scheme which enables 31 individuals and one church to support Hogar de Fe on a regular basis. Our sponsors typically give £15 a month, which goes towards the running costs of the Orphanage. Each year our sponsors receive an update on the work of Hogar de Fe and a new photograph of the child with whom they have been matched. We are also grateful for the regular funds that are provided to this ministry by the George Muller Charitable Trust.

On 27th January 2018 the team from Hogar de Fe organised a one day Health Fair for their community, which was attended by 2,265 people. Local doctors treated 579 people, 142 people received dental attention and 107 people had eye tests. There were psychologists on hand to provide counselling to families and people were encouraged to give blood at a mobile blood bank. In addition, 1,500 bags of school supplies were given out to children in preparation for the start of the new school year. Members of the local church were available if people wanted to receive prayer and 40 people became Christians during the event.

Education Sponsorship

SIFT’s involvement in Nicaragua was initially motivated by a request for help with the costs of schooling from a child living in the town of Bluefields, on Nicaragua’s Caribbean coast. Bluefields has a population of nearly 40,000 people but suffers from high levels of unemployment and underemployment. In the last national census it was discovered that only 29% of the working population of Bluefields have a full-time job, with a further 14% finding occasional employment. A road linking Bluefields to the rest of the country has recently been opened which may bring employment opportunities to the town.

Nicaraguan state schools have been free to attend since 2007, which has made it easier for children from all backgrounds to receive an education. However these schools tend to be under-resourced and suffer from large class sizes, which affects the quality of education that the children receive. For those families that can afford it, attending a fee-paying school provides their



Margaret Storey with two of SIFT's sponsored students

children with a better standard of education, but this opportunity is out of the reach of the poorest in society.

SIFT's education sponsorship scheme enables children from disadvantaged families in Bluefields to attend fee-paying schools. It is our hope that the foundation of good education that they receive will enable them to find employment and thus begin to bring them and their families out of poverty. All of the schools that our sponsored students attend are affiliated with churches and so the children receive a Christian education in addition to the standard curriculum. At present we sponsor 136 students in Bluefields, as well as a few families on the island of Ometepe.

The recent unrest in Nicaragua resulted in universities being closed for a couple of months. During this period students were able to continue their studies via online learning portals. However, we wait to see what impact this will have on the attainment of our 13 university students in Bluefields.

The progress of our sponsored students' education is monitored by our voluntary field worker, Margaret Storey, who lives in Bluefields from March to November each year. Margaret visits all of the schools on a monthly basis and informs the UK office if a child has left school or is experiencing difficulties in their education. We are extremely grateful for Margaret's tireless service in Bluefields, which goes beyond the administration of the sponsorship scheme to providing timely pastoral support to the children and their families.

We have 114 sponsors who regularly donate to the education sponsorship fund. Each sponsor receives an annual update for their sponsored child, which includes a recent photograph and news about their child's progress. The annual updates are written by Margaret Storey during her time in the UK and we are grateful to Ruth Ward who assists in sending the updates out to sponsors. During the year Ruth also liaises with sponsors if there are changes to their child's situation.

Supporting Nicaraguan Christians and churches

SIFT is a Christian organisation and so we seek to follow the example of Jesus, caring for both the physical and spiritual needs of the people that we serve. We fulfil this aim in part by supporting the practical and evangelistic projects of Nicaraguan Christians and churches in their local communities. This year we supported two such ministries:

1. Casa Rahab, Granada

The city of Granada, with its mix of colonial architecture and historical sights, is one of the most popular tourist destinations in Nicaragua. Unfortunately some of the tourists who visit Granada do so looking for sex and this places young women at risk of becoming caught up in the sex trade. These women may even be forced into this way of life by their own families, who are desperate for a source of income.

SIFT supports Casa Rahab (Rahab's House), a Christian day centre that works with girls whose lives have been affected by involvement in the sex trade. The team, led by Valeria Lopez, seek to support these girls in a safe Christian environment and help them to rebuild their lives. Since it was founded in 2014, Casa Rahab has been able to help at least 86 girls who have been referred to them by the police or local authorities.

Gabriela, the centre's psychologist, plans a programme of individual therapy for each girl, designed to help them recover from the trauma that they have experienced. In group sessions the team help the young women to re-imagine their lives, thinking about what they would like to achieve and what sort of people they want to be. As well as these individual and group counselling sessions the women are given support to deal with any problems they are having with their families. Sometimes the team are able to work with the families and offer them parenting classes.



Valeria (right) and the team who work at Casa Rahab

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The team recognise the importance of education in providing these young women with a brighter future. Therefore they encourage the young women to attend school and take their studies seriously. The daily sessions at Casa Rahab include time to do school work and the team also help the young women to catch up with any schooling which they have missed. The young women are taught life skills, such as how to cook healthy meals, and Natalia, the centre's sewing teacher, teaches them how to make items such as purses and jewellery holders so that they can support themselves financially.

During late April and May it was generally not safe for the team to travel to Granada, owing to the unrest on the streets of Nicaragua, and so during this period Casa Rahab was closed. The team stayed in contact with the young women during this time, and met with them when it was safe to do so. Casa Rahab has subsequently been re-opened, but only in the mornings, to ensure that it is safe for both the team and the young women to attend.

SIFT is pleased to be able to continue supporting the ministry of Casa Rahab by funding the salary of the sewing teacher and psychologist. We are grateful in particular to the Sembrador Charitable Trust, The Carmela and Ronnie Pignatelli Foundation, The Carlton House Charitable Trust and The Edith Maud Ellis 1985 Charitable Trust who have provided us with funds to support this valuable project.

2. Feeding Programme, Urbaité

SIFT provides funds to support a feeding programme for primary school children on the island of Ometepe. The feeding programme was established over 15 years ago by Julita Alemán to provide children from the villages of Urbaité and Las Pilas with some of the vitamins missing from their diets. As in most rural areas of Nicaragua, families in these villages tend to have a meagre diet, consisting of rice, beans and maize with only small amounts of meat and vegetables.



Children receiving their milk at the Feeding Programme

The feeding programme meets on Monday and Friday afternoons on the large veranda of Julita's house. Each child receives a cup of vitamin-enriched milk and, on Fridays, a hot meal of rice that has been fortified with soya, together with some chicken, vegetables and bread.

The sessions are run by a team of Christians from the local church. As they want the children to have the opportunity to hear the good news of Jesus each session begins with some activities, including stories from the Bible and Christian songs. The children enjoy taking part in these activities, in particular singing the songs and joining in with their actions.

Attendance at the feeding programme has remained steady this year at around 40 children. At the start and end of the Christmas holidays special parties are organised by the team and these tend to attract around 70 children.

The team are also concerned for the spiritual welfare of the mothers, some of whom attended the feeding programme when they themselves were children. As a result, the team have started to hold a Bible study for the mothers whilst the children are doing their activities and drinking the milk. The Bible talks are given by Manuel, who is an enthusiastic communicator, and appear to be well received.

We would like to express our gratitude to the Peace and Hope Trust, who provided us with six tables and 22 children's chairs to be used at the feeding programme.

Financial Review

SIFT relies upon the generosity of our supporters in the UK to be able to continue serving the poor of Nicaragua. We would like to express our gratitude to the many individuals, churches and trusts in the UK who have donated to SIFT over the past year. We would also like to recognise those individuals who have carried out sponsored events to raise funds for medical work on the island of Ometepe.

Our overall income for the year was 4% higher than last year. This was mainly due to an increase in the amount of funds received from grant-making trusts.

Regular giving to SIFT formed 44% of our income this year. Most people who support SIFT on a regular basis give towards a particular project, such as supporting our medical work or sponsoring a child's education, but we do also have some regular unrestricted income. We are seeking to increase the overall proportion of our income that comes from regular donations as this gives our ongoing work greater financial security.

The majority of our remaining income comes from one-off gifts from individuals and churches, and grants from UK trusts. We have seen an encouraging increase in the level of trust funding received when compared with the previous financial year. We encourage individuals to Gift Aid their donations where this is possible, and use money received from Gift Aid claims for administration costs and staff salaries. This year money received from Gift Aid claims formed 8% of our total income.

Support costs increased by 14% this year compared to last year, caused primarily by increased staff costs and maintenance of our vehicle in Nicaragua. We aim to keep our UK and Nicaragua support operations as efficient and cost effective as possible, in order to maximise the funds that are available for projects in Nicaragua.

All of our operational expenditure in Nicaragua is in dollars, and so continues to be affected by the low value of sterling with respect to the dollar. Our fundraising activities this year have been focussed in particular on our medical work and our support of Casa Rahab to ensure that these projects remain fully funded in the current economic climate.

We operate a number of restricted funds for projects such as our medical work and our education sponsorship scheme. We do not use any of the money in these funds for administration or UK costs, but instead use it for project expenditure in Nicaragua. Our general account holds enough short term reserves to last for at least three months, and a deposit account holds longer term reserves.

This year we have visited churches around the UK and Rotary groups in Devon to give talks about the work of SIFT. We also have a number of key supporters, called "Voices for SIFT", who promote SIFT in their areas using resources produced by the UK office. We send out a high quality newsletter, the SIFT Insight, three times a year and a monthly news and prayer update. Most of those on our mailing list have opted to receive these publications by email, which reduces postage costs. This year SIFT registered with the Fundraising Regulator in order to demonstrate our commitment to fundraising in an open, honest and respectful manner.

This year SIFT exhibited at Creation Fest, a Christian music festival held at the Royal Cornwall Showground in Wadebridge. Our aim was to publicise the work of SIFT to people that are local to the SIFT office, but outside our existing supporter base. A total of 96 people visited our stand and we hope that some of these contacts will lead to connections with local churches.

Through the SIFT Insight we encouraged our supporters to celebrate "SIFT Sunday" at the end of April 2018. This was an opportunity for churches or individuals to celebrate SIFT's achievements in Nicaragua over the past 15 years and also to pray and raise funds for the ongoing work. Resources for SIFT Sunday were produced and hosted on the SIFT website. These included a short video, a presentation, a prayer sheet and recipes for three typical Nicaraguan dishes. Special events organised by churches on SIFT Sunday helped to raise £1,565.

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Our SIFT Gifts catalogue continues to be a useful fundraising tool. The catalogue is sent out to our supporters prior to Christmas and includes specific gifts that can be bought for the poor in Nicaragua, such as medicines for children who attend our health clinics. There is also an online version of the catalogue on the SIFT website, enabling these gifts to be bought throughout the year. The catalogue raised a total of £3,044, of which £2,140 was for medical gifts.

Structure, Governance and Management

Structure

SIFT is a Christian charity which is non-governmental and non-political. It is constituted under a trust deed dated 10th October 2002 and is registered as a charity with the Charity Commission (registration number 1094193). The Trust Deed requires that there are a minimum of three Trustees but there is no maximum.

New Trustees are chosen by the existing Board on the basis of the qualifications and experience that they can bring to the charity. The Chair of Trustees is responsible for the induction of new Trustees, giving them a firm grounding in the responsibilities of the role and an introduction to the history and ethos of SIFT. The names of the Trustees appear on the last page of this report.

In January 2018 Chris Anderson stood down from the Board of Trustees due to work and family commitments. Chris had been a Trustee for seven years and had served as Chair of Trustees for the last two years. In addition, during the year Keith Davis and Jane Weaver stood down from the Board, having been Trustees for 15 years each. We would like to express our gratitude to Chris, Keith and Jane for the dedication that they have shown to SIFT and for the wisdom and experience that they have brought to the charity. Mark Catley is the new Chair of Trustees and new members are being sought to join the Board.

Directors

The day-to-day responsibility for the work of the charity has, for a number of years, been shared between SIFT's Operations Director and UK Director. This year, however, Dave Staley had to step down as Operations Director due to family commitments. We are extremely grateful for the time that Dave dedicated to serving the poor of Nicaragua with SIFT and will miss his enthusiasm and wise counsel. Dave regularly liaised with our team members in Nicaragua and this responsibility is now being shared between SIFT's office staff. Colin Weaver, SIFT's UK Director, continues to oversee the work of the UK office, in particular fundraising and ministry to our UK supporter base.

Staff and Volunteers

SIFT has two members of staff in the UK. Graham Knight is employed for four days a week as SIFT's Office Manager and he has responsibility for the day-to-day accounting and administration of the charity. He also maintains SIFT's website and assists Ali Wilson in the production of promotional materials. Each October he travels to Nicaragua to help administer SIFT's sponsorship schemes and to collect information and media for promotional materials.

Ali Wilson is SIFT's full-time Fundraising Manager. She has responsibility for seeking funding from individuals, churches and trusts, producing publicity materials, and giving feedback to donors on the use of donated funds. She also provides key SIFT supporters, known as Voices for SIFT, with promotional materials so that they can publicise SIFT's work in their churches and communities.

Dr Sandra Villagra is SIFT's full-time, salaried, doctor on the island of Ometepe. She has responsibility for the management of SIFT's health work and leads a team of seven nurses who serve alongside her in our three clinics. Her work also includes purchasing medicines in Managua for the clinic

pharmacies, organising the visits of foreign medical brigades, and liaising with the Nicaraguan Ministry of Health.

Jacobo Sanchez works for SIFT two days a week as our Nicaraguan representative. His role includes the administration of SIFT's finances in Nicaragua and overseeing most of our projects, liaising with Graham Knight and Mark Catley on operational matters.

SIFT is very grateful for the continued involvement of Ruth Ward and Margaret Storey in the education sponsorship scheme. Margaret lives in Bluefields for eight months each year, administering the sponsorship scheme on the ground and providing pastoral support to the children and their families. Ruth liaises with sponsors during the year when there are changes to their child's situation, and assists the office in the production of the annual education updates.

Working together

The Chair of Trustees has had two exploratory meetings with the Chief Executive of Peace and Hope Trust (a charity working in other avenues of relief in Nicaragua) during the latter part of the year so that matters of common interest can be shared and structural and financial compatibilities explored. The meetings have been most productive.

Management

The Trustees are responsible for setting the strategy and direction for the charity, in the form of a regularly reviewed Strategic Plan. The Strategic Plan documents SIFT's mission, strategy, values, and for each major project details the objectives and resources. This document underpins the annual budgetary process. In setting the Strategic Plan and in planning all of the charity's activities, the Trustees and SIFT staff have paid due regard to the Charity Commission's guidance on public benefit.

The Trustees are also responsible for assessing the risks associated with SIFT's current activities, both in Nicaragua and in the UK. These risks and their mitigating actions are recorded in a Risk Assessment document which is kept under review by the Trustees. The main risks are considered to be the potential for fraud, both within the UK and in Nicaragua, and the risk of accident or injury to staff and volunteers, especially when working in Nicaragua.

SIFT also has a Data Protection policy, Reserves policy and Fundraising Complaints policy, as well as a comprehensive Safeguarding policy for our work with children and vulnerable adults. All of these documents are kept under regular review by the Trustees. In order to ensure compliance with the new GDPR legislation, all of SIFT's supporters were contacted this year to obtain updated consent from them to remain on SIFT's mailing list. Whilst this resulted in SIFT's mailing list being halved in size, the majority of SIFT's active supporters opted to remain on the mailing list and so there is likely to be little impact on charitable income.

Finally the Trustees are responsible for the financial well-being of the charity, for the appropriate use of its funds to fulfil the charity's objects, and for protecting its assets and safeguarding the credibility of SIFT such that it can continue serving the poor of Nicaragua for many years to come. We continue to do all this to the honour and glory of God.

Approved by the Trustees and signed on their behalf by:



Mark Catley
Chair of SIFT Board of Trustees

Date: 24th November 2018

Trustees

Mark Catley FRICS FAAV

David Joseph Langmead BA

Matthew James Farrer BA (Hons) DipArch ARB

Christopher Bruce Anderson BSc CEng MIMarEST FCMI (to 31 January 2018)

Dr. Jane Weaver RGN RM BSc (to 23 June 2018)

Dr. Keith Donald Davis ACA (to 7 October 2017)

Registered Office

1 Harepath Road

SEATON

Devon

EX12 2RP

Charity Number

1094193

Independent Examiners

Hammett Associates

8-10 Queen Street

SEATON

Devon

EX12 2NY

Bank

Lloyds Bank

The Square

SEATON

Devon

EX12 2QH

Independent Accountant's Report

Seed International Fund Trust

For the Year Ended 31 August 2018

Respective Responsibilities of Trustees and Examiner

The Charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43 of the Act),
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the Act), **and**
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with 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 explanation from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the 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 section 41 of 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.

Ann Horton FCA
HAMMETT ASSOCIATES
8-10 Queen Street
Seaton
Devon
EX12 2NY

Date: 20/10/18

Statement of Financial Affairs

For the Year Ended 31 August 2018

	Note	Unrestricted Funds £	Restricted Funds £	2018 Total £	2017 Total £
Income and endowments from:					
Donations and legacies	2	57,458	90,449	147,907	139,996
Charitable activities	3	1,565	3,110	4,675	6,952
Other trading activities		-	-	-	-
Investments	4	18	-	18	23
Other		-	-	-	-
Total		59,041	93,559	152,600	146,971
Expenditure on:					
Raising funds	5	18,237	5,800	24,037	22,770
Charitable activities	6	45,089	90,506	135,595	124,860
Other		-	-	-	-
Total		63,326	96,306	159,632	147,630
Other recognised gains / (losses):					
Gains / (losses) on revaluation of fixed assets		-	-	-	-
Net income / (expenditure)		(4,285)	(2,747)	(7,032)	(659)
Transfers between funds		-	-	-	-
Net movement in funds		(4,285)	(2,747)	(7,032)	(659)
Reconciliation of funds:					
Total funds brought forward		135,003	110,284	245,287	245,946
Total funds carried forward		130,718	107,537	238,255	245,287

The statement of financial activities includes all gains and losses recognised in the year.

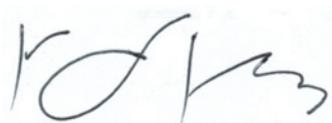
All incoming resources and resources expended derive from continuing activities.

Balance Sheet

At 31 August 2018

		31-Aug-18		31-Aug-17	
	Notes	£	£	£	£
Fixed Assets:					
Tangible Assets	7		137,624		139,392
Current Assets:					
Debtors	8	8,316		7,676	
Cash at Bank and in hand		94,344		100,326	
		<u>102,660</u>		<u>108,002</u>	
Creditors:					
Amounts falling due within one year	9	(2,029)		(2,107)	
Net Current Assets			100,631		105,895
Creditors:					
Amounts falling due after more than one year			-		-
Net Assets			<u>238,255</u>		<u>245,287</u>
Funds					
Restricted Funds	10		107,537		110,284
Unrestricted Funds: General Reserves			42,661		46,946
			<u>150,198</u>		<u>157,230</u>
Revaluation Reserve	11		88,057		88,057
			<u>238,255</u>		<u>245,287</u>

Approved by the Board of Trustees:



Mark Catley

Date: 24th November 2018

Statement of Cash Flows

For the Year Ended 31 August 2018

	2018	2017
	Total funds	Total funds
	£	£
Net income/(expenditure) for the period (as per the statement of financial activities)	(7,032)	(659)
Adjustments for:		
Depreciation charges	1,768	1,775
Loss/(profit) on the sale of fixed assets	-	-
Interest income	-	8
(Increase)/decrease in debtors	(640)	310
Increase/(decrease) in creditors	(78)	1,366
Net cash provided by (used in) operating activities	<u>(5,982)</u>	<u>2,800</u>
Cash flows from investing activities:		
Proceeds from the sale of property, plant and equipment	-	-
Purchase of property, plant and equipment	-	-
Net cash provided by (used in) investing activities	<u>-</u>	<u>-</u>
Cash flows from financing activities:		
Repayments of borrowing	-	-
Cash inflows from new borrowing	-	-
Receipt of endowment	-	-
Net cash provided by (used in) financing activities	<u>-</u>	<u>-</u>
Change in cash and cash equivalents in the period	(5,982)	2,800
Cash and cash equivalents at the beginning of the period	100,326	97,526
Cash and cash equivalents at the end of the period	<u>94,344</u>	<u>100,326</u>
Analysis of cash and cash equivalents:		
Cash in hand	94,344	100,326
Notice deposits (less than 3 months)	-	-
Total cash and cash equivalents	<u>94,344</u>	<u>100,326</u>

The notes at pages 5 to 10 form part of these accounts.

Notes to the Financial Statements

For the Year Ended 31 August 2018

1. Principal Accounting Policies

(a) Accounting Convention

The financial statements are prepared under the historical cost convention. In preparing the financial statements the charity follows best practice as set out in the Statement of Recommended Practice “Accounting and Reporting by Charities” SORP (FRS102) issued in September 2015.

(b) Incoming Resources

Income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty.

(c) Resources Expended and Basis of Allocation of Costs

Expenditure is recognised when a liability is incurred. The majority of costs are directly attributable to specific activities.

Costs of generating funds are those costs incurred in attracting voluntary income.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating travel costs and repairs, renewals and maintenance by location in the UK or in Nicaragua, payroll and administration costs by the time spent on different activities and publicity costs solely by income generation activities.

A significant proportion of the charity’s support costs, as disclosed in note 15, relate to and directly affect charitable activities undertaken in Nicaragua.

(d) Publicity Costs

Publicity costs consist of expenditure relating to printing and reproduction and related photography expenditure.

(e) Administration and Office Expenditure

Administration expenditure consists of all office costs and related small equipment expenditure.

(f) Repairs, renewals and maintenance

Use of a suitable office for the charity has been obtained at a peppercorn monthly rental of £1. Repairs and renewals expenditure relates to the costs involved in refurbishing the office to enable administrative use for the charity. In addition this category includes maintenance costs for a motor vehicle in Nicaragua.

(g) Capitalisation and Depreciation of Tangible Fixed Assets

All assets costing more than £1,000 are capitalised. Motor vehicles are recorded at cost and are depreciated at a rate of 50% per annum on the reducing balance. No depreciation is provided on land costs and buildings are depreciated over 50 years when completely built; no depreciation is charged in the year of acquisition / addition, and a full year’s depreciation in the year of disposal.

(h) Funds Accounting

Funds held by the charity are:

- Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

(i) Foreign Currencies

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

Notes to the Financial Statements

For the Year Ended 31 August 2018

2. Donations, legacies and similar incoming resources

	Unrestricted Funds	Restricted Funds	2018	Unrestricted Funds	Restricted Funds	2017
	£	£	£	£	£	£
Committed giving	10,595	56,093	66,688	12,340	53,756	66,096
One-off gifts	29,401	12,530	41,931	22,373	31,254	53,627
Grants from organisations	5,000	21,326	26,326	1,000	6,605	7,605
Legacies	-	500	500	-	-	-
Gift Aid recoverable tax income	12,462	-	12,462	12,668	-	12,668
	<u>57,458</u>	<u>90,449</u>	<u>147,907</u>	<u>48,381</u>	<u>91,615</u>	<u>139,996</u>

3. Income from charitable activities

	Unrestricted Funds	Restricted Funds	2018	Unrestricted Funds	Restricted Funds	2017
	£	£	£	£	£	£
Fundraising events	1,565	3,110	4,675	-	6,952	6,952
	<u>1,565</u>	<u>3,110</u>	<u>4,675</u>	<u>-</u>	<u>6,952</u>	<u>6,952</u>

4. Investment income and interest

	Unrestricted Funds	Restricted Funds	2018	Unrestricted Funds	Restricted Funds	2017
	£	£	£	£	£	£
Bank interest received	18	-	18	23	-	23
	<u>18</u>	<u>-</u>	<u>18</u>	<u>23</u>	<u>-</u>	<u>23</u>

5. Expenditure on raising funds

	Unrestricted Funds	Restricted Funds	2018	Unrestricted Funds	Restricted Funds	2017
	£	£	£	£	£	£
Donations, legacies and similar incoming resources:						
Support costs allocated	18,237	5,800	24,037	16,870	5,900	22,770
	<u>18,237</u>	<u>5,800</u>	<u>24,037</u>	<u>16,870</u>	<u>5,900</u>	<u>22,770</u>

6. Details of charitable activities

The amount spent on charitable activities, including support costs, is analysed by project area as follows:

	Unrestricted funds				Restricted funds				2017		
	Operational projects		Total		Operational projects		Support costs		Unrestricted	Restricted	
	£	£	£	£	£	£	£	£	£	£	
Orphanage	-	-	-	-	11,925	-	-	-	-	10,000	10,000
Sponsored children's education	-	-	-	-	19,950	-	-	-	-	21,478	21,478
Other education projects	-	-	-	-	-	-	-	-	-	4,312	4,312
Christian Vocational Centre	-	-	-	-	-	-	-	-	-	-	-
Islands community development	-	-	-	-	168	-	-	168	-	784	784
Children's feeding programme	393	528	921	921	-	-	-	-	2,612	-	2,612
SIFT Gifts expenditure	-	-	-	-	1,255	-	-	1,255	-	480	480
Supporting churches	241	324	565	565	-	-	-	-	3,787	-	3,787
Medical and clinic expenditure	2,935	3,940	6,875	6,875	57,208	-	-	57,208	5,726	47,136	52,862
Cookers project	714	959	1,673	1,673	-	-	-	-	-	-	-
Other building projects	1,419	1,905	3,324	3,324	-	-	-	-	-	-	-
Casa Rahab	6,375	8,558	14,933	14,933	-	-	-	-	11,597	-	11,597
Project administration in Nicaragua	4,000	12,710	16,710	16,710	-	-	-	-	16,912	-	16,912
	16,077	28,924	45,001	45,001	90,506	-	-	90,506	40,634	84,190	124,824
Discretionary gifts in Nicaragua	69	19	88	88	-	-	-	-	36	-	36

Notes to the Financial Statements

For the Year Ended 31 August 2018

7. Tangible fixed assets

	Land	Buildings	Motor vehicles	Total
Cost	£	£	£	£
At 1 September 2017	57,653	88,057	9,571	155,281
Additions - Revaluation	-	-	-	-
Disposals	-	-	-	-
At 31 August 2018	57,653	88,057	9,571	155,281
Accumulated depreciation				
At 1 September 2017	-	6,332	9,557	15,889
Charge for year	-	1,761	7	1,768
Disposals	-	-	-	-
At 31 August 2018	-	8,093	9,564	17,657
Net book value				
At 31 August 2018	57,653	79,964	7	137,624
At 31 August 2017	57,653	81,725	14	139,392

£28,508 of the tangible fixed assets relate to restricted funds (Islands) and £109,116 relate to unrestricted funds.

8. Debtors

	Unrestricted	Restricted	2018	2017
	£	£	£	£
Gift Aid debtor - HMRC	8,187	-	8,187	7,571
Bank interest receivable	3	-	3	3
Prepayments	126	-	126	102
	8,316	-	8,316	7,676

9. Creditors falling due within one year

	Unrestricted	Restricted	2018	2017
	£	£	£	£
Education accrual	-	1,040	1,040	500
Accruals	989	-	989	1,607
	989	1,040	2,029	2,107

10. Restricted funds

	Balance at 1 Sept 2017	Incoming resources	Transfer from unrestricted funds	Programme expenditure	Balance at 31 Aug 18
	£	£	£	£	£
Islands	47,117	964	-	(168)	47,913
Orphanage	3,022	10,971	-	(11,925)	2,068
Child Sponsorship	19,235	20,841	-	(19,950)	20,126
Team Support	189	5,760	-	(5,800)	149
SIFT Gifts	351	904	-	(1,255)	-
Medical	40,370	54,119	-	(57,208)	37,281
	<u>110,284</u>	<u>93,559</u>	<u>-</u>	<u>(96,306)</u>	<u>107,537</u>

Most restricted funds are for specific humanitarian, education or health projects in Nicaragua. These projects include development programmes to provide long-term sustainable benefits for a community, including health and nutrition, education projects and miscellaneous SIFT Gifts for smaller specific purposes.

11. Revaluation reserve

	Unrestricted	Restricted	2018	2017
	£	£	£	£
Buildings	<u>88,057</u>	<u>-</u>	<u>88,057</u>	<u>88,057</u>

Legal ownership of the Ometepe clinic buildings by SIFT was established during 2012-13 and updated valuations were obtained during 2014-15.

12. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	Unrestricted	Restricted	2018	2017
	£	£	£	£
Salaries and wages	32,791	5,800	38,591	34,587
Social security costs	-	-	-	-
Pension costs	366	-	366	183
	<u>33,157</u>	<u>5,800</u>	<u>38,957</u>	<u>34,770</u>

No employees had employee benefits in excess of £60,000 (2016-17: £ nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The charity trustees were not paid or received any other benefits from employment with the Trust in the period (2017: £ nil). During the year one Trustee was reimbursed £80.00 for travel and admin expenses (2017: one Trustee was reimbursed £775.52 for travel and admin expenses). No charity trustee received payment for professional or other services supplied to the charity (2017: £ nil).

The key management personnel of the Trust comprise the trustees, the UK Director and the Operations Director. There are no further staff benefits than those included in the table above, and these relate to the office staff only.

Notes to the Financial Statements

For the Year Ended 31 August 2018

13. Trustees' donations

Aggregate donations from the Trustees to the charity for the period were £1,490.00, including Gift Aid of £223.00 (2017: £2,746.00, including Gift Aid of £444.75).

14. Staff numbers

The average monthly head count was 3 staff (2017: 3 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2018	2017
Fundraising	1	1
Office administration and charitable activities (UK)	1	1
Office administration and charitable activities (Nicaragua)	1	1
	<u>3</u>	<u>3</u>

15. Support costs

The support costs of the charity consisted of five main elements: travel, payroll, administration and office, publicity, and repairs, renewals and maintenance. The costs have been apportioned across the work of the charity on the basis disclosed in note 1(c) and allocated to each of the charity's activities as set out in the table below.

	Travel	Payroll	Administration and office expenditure	Publicity	Repairs, renewals and maintenance	2018 Total	2017 Total
	£	£	£	£	£	£	£
Basis of apportionment	(Activity type)	(Activity type)	(Activity type)	(All income generation)	(Location)		
Charitable activities							
Operational projects in Nicaragua	2,045	21,680	1,866	-	3,333	28,924	23,722
Discretionary gifts in Nicaragua	2	14	1	-	2	19	7
	<u>2,047</u>	<u>21,694</u>	<u>1,867</u>	<u>-</u>	<u>3,335</u>	<u>28,943</u>	<u>23,729</u>
Income generation							
Donations and legacies	1,021	16,400	3,548	1,866	-	22,835	21,631
Gift Aid recoverable tax income	54	863	187	98	-	1,202	1,139
	<u>1,075</u>	<u>17,263</u>	<u>3,735</u>	<u>1,964</u>	<u>-</u>	<u>24,037</u>	<u>22,770</u>
Total costs allocated	<u>3,122</u>	<u>38,957</u>	<u>5,602</u>	<u>1,964</u>	<u>3,335</u>	<u>52,980</u>	<u>46,499</u>



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