



Annual Report and Accounts

For the year ended 31 March 2014

Company Limited by Guarantee
Registration Number 2100867 (England and Wales)

Charity Registration Number 296311

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Legal and administrative information

Honorary President	Lady Bingham of Cornhill
Chair of the Board of Directors	Roger Blake (resigned June 2014) Ian Barry (appointed June 2014)
Members of the Board of Directors	Jake Bharier Hannah Bryce (appointed June 2014) Margie Buchanan-Smith Adam Cooke Sheila McKenzie Sara Pantuliano Karen Twining Fooks
Principal office and registered office	The Old Music Hall 106–108 Cowley Road Oxford OX4 1JE
Company Secretary	Jake Bharier
Sudan Country Director	Salih Majid Eldouma
UK Representative	Michael Green (to January 2014) Hannah Spens-Black (from January 2014)
Company registration number	2100867 (England and Wales)
Charity registration number	296311
Auditors	Critchleys LLP Greyfriars Court Paradise Square Oxford OX1 1BE
Bankers	The Royal Bank of Scotland 36 St Andrew Square Edinburgh EH2 2YB

Board of Directors' report for the year ended 31 March 2014

SOS Sahel International UK is a registered charity (no. 296311) incorporated under the Companies Act 2006 (registered no. 2100867) and governed by its Memorandum and Articles of Association.

The Board of Directors, who are also the charity's trustees, present the statutory report with the audited accounts of SOS Sahel International UK to the Council (the members of the Association) for the year ended 31 March 2014.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Board of Directors

All members of the Council and the Board of Directors are appointed in accordance with the Articles of Association. The members of the Association form the Council. They are approved by the Board of Directors and admitted in accordance with the Articles after submitting a formal application.

The Board of Directors has between five and fifteen members, who are all drawn from the Council. Election of Directors is by show of hands at a general meeting of the Council, held each calendar year. The Directors are subject to retirement by rotation and may be re-appointed if re-elected. They may exercise all the powers of the Association, subject to the Charities Act 2011 and the Memorandum and Articles of Association. The Chair is appointed for one year at the annual general meeting but may stand for re-election at the next and subsequent meetings.

Board appointments are based on the need for the Board of Directors as a whole to have the skills and experience to determine the policies of SOS Sahel International UK and to monitor the implementation of these policies. Procedures are documented for the induction and training of new Board members, relating to their duties and obligations as directors and trustees. These procedures include an introductory visit to the SOS Sahel International UK office for new trustees for familiarisation with the charity, its aims, and achievements. Ongoing training for board members is available as required.

All members of the board are Council Members. The members of the Board of Directors in office during the year are set out on page 3. No member of the Board of Directors had any beneficial interest in any contract with SOS Sahel International UK during the year.

Other Council Members are as follows:

Ordinary Members

Jonathan Benthall (resigned June 2014)	Simon Gillett	Dr Hassan El Tayeb Salih
Elizabeth Bingham (President)	Alan Gouly CMG	Dr Gill Shepherd
Stephen Bristow MBE	Dr Nicholas Hall	Patricia Silkin
David Campbell OBE	Rupert Hughes	Valerie Singleton OBE
Andrew Carpenter	David Kennard	James Steel
Laurence Cockcroft	John Makin	Sir Alec Stirling KBE CMG (deceased July 2013)
Dr Nigel Cross	Dr Mary Myers	Baroness Janet Whitaker
John Edwards	Anthony O'Sullivan	Paul Wilson
Dr Muna El Mahi	Osama Mahmoud Salih	Patrick Wintour OBE
Kate Ewart-Biggs OBE	Mahmoud Salih Osman Salih (deceased November 2014)	

Until 31st March, 2014, the Sudan Country Director, based in Khartoum was an appointment made by the trustees to manage the day-to-day operations of the charity in Sudan. He has been assisted by staff based in Oxford, who manage the day-to-day operations of the charity in the UK.

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Risk management

The Board of Directors has reviewed the major risks to which the charity is exposed, in particular those related to the operations, finances, reputation and business of SOS Sahel International UK, and systems have been established to manage those risks. A detailed risk register is reviewed and approved by the Board of Directors on an annual basis: this includes assessments of the likelihood and impact of major risks in all areas of the charity's operations. Risks are monitored and reported to the Board of Directors, and their management is reviewed at quarterly meetings of the Board of Directors.

OBJECTIVES AND ACTIVITIES

Objects

The objects for which the charity was established are 'the relief of poverty, the advancement of education and the promotion of health and hygiene through activities focusing on natural resource management ... within the countries forming the continent of Africa ... particularly but not exclusively dryland areas, for the benefit of the peoples of those countries.'

Aims and mission

The mission of SOS Sahel UK is to seek long-term, sustainable solutions to the poverty experienced by millions of people in the Sahel region of Africa.

For nearly thirty years, we have worked across the Sahel – the belt of semi-arid land south of the Sahara – with people whose livelihoods depend on pastoralism, farming, and forestry. We support their efforts to secure access to the natural resources upon which they depend, and to manage these natural resources in ways that are equitable and sustainable.

During this time, SOS Sahel UK has worked in Mali, Niger, Sudan, Ethiopia, Eritrea, and Kenya, thus spanning the drylands of East and West Africa. Much of our work over the last decade has centred on transforming this UK-based organisation into a network of independent, African-led NGOs. This transformation is now complete. We now currently work in Sudan, South Sudan, and Ethiopia and are strengthening the SOS Sahel Network in East Africa.

Organisational strategy, goals, and objectives

It has been a long-term strategy to transform all former country programmes into fully independent national NGOs. SOS Sahel UK has aimed to develop the capacity of the Board of Trustees and staff to become highly competent national NGOs attracting institutional funding directly as well as through SOS Sahel UK.

As the former country programmes have become independent national NGOs, so SOS Sahel UK has transformed from an implementing NGO to a facilitating NGO. We strive to work in equal partnership with our national NGO partners acknowledging that relationships between international and national NGOs have historically been unequal and attempting to redress this balance.

OBJECTIVES AND ACTIVITIES (continued)

Organisational strategy, goals, and objectives (continued)

This transformation has been done in a rapidly changing external environment. Globally, despite progress towards the Millennium Development Goals, sustainable and equitable development is under threat from increased pressure on land and water resources, climate change, and other challenges.

Board of Directors' report for the year ended 31 March 2014

Moreover, the banking crisis and recession, and declining support for development spending, have led the OECD donor countries to take a more defensive and short-term view of development. In particular, there is now a strong emphasis on results, in the form of concrete and measurable outcomes, and value for money. This is forcing civil society organisations to put more resources into monitoring and compliance, at a time when the total value of development assistance is diminishing.

Regionally, there is continuing political instability. There have been popular uprisings in Egypt, Libya, and elsewhere, and many countries in the Sahel are regarded as fragile states. Sudan has remained politically unstable following the secession of South Sudan in July 2011, and suffers severe internal conflicts. South Sudan is also experiencing widespread internal violence which reached a high following the crisis in December 2013. There is continuing tension between the Governments of Sudan and South Sudan over unresolved issues relating to the secession of South Sudan.

In response to these challenges, the strategy of SOS Sahel UK for the period 2011 to 2014 set out how we would continue to fulfil our mission in partnership with local organisations in Africa. Our strategic goals and activities as set out in the 2011-2014 strategy and how we performed against them, are covered in the next section.

ACHIEVEMENTS AND PERFORMANCE

Goals and objectives for 2013-14

Strategic goal 1: SOS Sahel Sudan

By 31st March 2014, we will conclude the transformation process for SOS Sahel Sudan. This will include transferring assets, employment contracts and programme implementation. SOS Sahel International UK will also deregister as an INGO at the opportune moment.

By the end of 2013, we will conclude the UK-led programme supporting food security and livelihoods in Red Sea State, and hand over the implementation of future programmes in Red Sea state to SOS Sahel Sudan. We will continue to work with SOS Sahel Sudan as the implementing partner on our programmes in North Kordofan, South Kordofan, West Kordofan and Darfur, and as one of the partners on our programme on pastoralism in Sudan. We will provide a grant for capacity-building purposes and will continue to provide in-kind support in the form of technical assistance.

Where SOS Sahel Sudan has secured funding independently of SOS Sahel International UK, we will also provide assistance where possible in managing and reporting on this funding. We will assist SOS Sahel Sudan with the year-end audit and reporting process in early 2014 and with its strategic objectives relating to organisational development, including building of financial reserves and securing a pipeline of diversified funding.

Board of Directors' report for the year ended 31 March 2014

ACHIEVEMENTS AND PERFORMANCE (continued)

The transformation of SOS Sahel Sudan into a fully independent national NGO was completed by 31st March 2014. A key milestone in the transformation process was reached when SOS Sahel Sudan was awarded its first direct grant by the European Commission to start on 1st January 2014. The remaining in-country employees ended their contracts with SOS Sahel International UK on 31st March 2014 and were employed by SOS Sahel Sudan from 1st April 2014. SOS Sahel International UK will deregister as an INGO in Sudan in November 2014 when the current registration ends. SOS Sahel International UK is negotiating a Memorandum of Understanding with SOS Sahel Sudan in order to continue and develop partnerships on projects as and when the need arises.

Ending food aid dependency and promoting sustainable livelihoods in Eastern Sudan

During the year, we concluded a three-year food security project, as part of our long-term commitment of working in Red Sea State, Eastern Sudan, which is chronically dependent on food aid. The project, which directly benefited 26,000 people and a further 110,000 people indirectly in three zones of the Gunub and Anlieb locality, had three main components: capacity building and institutional strengthening; food security and livelihoods; and, water harvesting.

Project staff noted the following initial results from the project. 62% of the village development committees are now inclusive in their representation of women and youth. Village development committees now keep records of their meetings and communications with outsiders. Farmers reported increased variety, productivity, marketing, and sales income. Due to the number of water diversion terraces constructed and rehabilitated, more water is diverted from the main rivers to agricultural land. Similarly, the effects of minor terrace rehabilitation improved the distribution of water amongst agricultural fields and provided better irrigation. As a consequence, for example, average production increased by 50% in 2012 compared to 2010.

By the end of the project, the number of fishermen supported increased from 105 to 525 and the average fishing catch per seven-day trip increased from 800 kg to 3,000kg with income per fisherman increasing per trip from 150 SDG to 500 SDG. Twenty seashore fishermen groups were supported and now depend on fishing for their livelihoods. Out of 900 women registered for literacy education, 860 women regularly attended literacy training at 14 women's centres; more than 70% of them are now able to read and write basic words in Arabic. Women's centres became avenues for women at village level to discuss development issues with each other, and with outsiders.

The political environment has remained challenging: seven international NGOs were expelled from Eastern Sudan in May 2012 by the Government of Sudan, placing further demands on those that remain.

Our Red Sea programme was subject to an external evaluation in March 2014, which made the following observations.

“Awareness among women is steadily progressing which is evident of the success of the capacity support programme and rural animation provided. The project successfully managed to create appreciable employment opportunities; with women emerging for the first time as shareholders rather than labourers in the different farms and household gardens. Women, exclusively manage and disburse of the house farm income and budget as well as partake in the agricultural produce of the family plot Compared to other parts of the Red Sea, there are visible signs of positive changes in the economic structures of communities in the project area with tangible indicators in improved wellbeing.”

ACHIEVEMENTS AND PERFORMANCE (continued)

“The Food Security and Livelihood Project has managed to create and further support strong grassroots institutions with the right technical and organisational skills needed to implement the project activities, particularly on the horticultural and the fishery components. The result, effectiveness, is evident in bridging the once known enormous food security gap (more than 6-8 months of empty period) and generation of additional income which is visibly translated into family welfare.”

Looking beyond emergency aid in Darfur – market monitoring and livelihood recovery

We have continued our programme of market monitoring in Darfur during the year, in partnership with SOS Sahel Sudan, the Darfur Development and Reconstruction Agency, and Tufts University/Feinstein International Center. This was funded by the European Commission with the Tufts/FIC advisory support funded by UNEP and UNDP. During the year, the market monitoring was expanded to a third state, Central Darfur. At 37 market sites across North, West and Central Darfur, this programme collaborated with and trained nineteen community organisations to monitor and analyse trade and markets, through interviews and weekly data collection. The data collected includes information about prices and supply of cereals, livestock, cash crops and fruit and vegetables, with details of transport routes and labour rates. This information is analysed in participatory workshops and distributed in the form of trade and market bulletins, published in Arabic and English. Recommendations are provided for government and donors on how best to support livelihoods and market recovery in Darfur. During the year, we also introduced headline bulletins – short one-page summaries that are distributed shortly after the quarter-end and designed to provide policy makers and programme designers with advance warning of any threats to food security.

The programme successfully published ten market bulletins during the year, covering North, West and Central Darfur, with a print run of 1,000 copies per bulletin. The bulletins are also available for download from the Tufts University website. In 2013, three further research papers were published by Tufts/FIC drawing on the market monitoring work: *“Standing Wealth: Pastoralist Livestock Production and Local Livelihoods in Sudan* (lead author: Saverio Kratli); *“Taking Root: The Cash Crop Trade in Darfur”* (lead author: Margie Buchanan-Smith); and, *“Pastoralism in Practice: Monitoring Livestock Mobility in Contemporary Sudan”* (lead author: Helen Young).

The current phase of the European Commission grant included a livelihood component directly implemented by SOS Sahel Sudan as a response to livelihood recommendations found in earlier phases. SOS Sahel Sudan worked with communities to improve the local industry for leather and other livestock by-products. During the period, capacity building workshops were run for local leather workers, butchers, skimmers, vets and handicrafts women on the topics of leather collection, hide skinning, preparation and storage techniques, promotion of leather goods and handicraft marketing.

There continue to be challenges involved in operating in Darfur, including frequent insecurity (in particular, this delayed expansion of the programme into South Darfur) and some delays caused by the need to obtain government security clearance for market access and publications.

During 2014, we conducted a short survey of the key users of the market monitoring and trade analysis (MMTA) findings and recommendations; and received the following feedback about the programme.

“In general, information about trade and markets was very useful after conflict and given the security concerns around information from Darfur. That communities are coming together to the market to trade is normally a good sign of peace and coexistence. The MMTA project helps to plan developments on livelihood projects and plan for our value chain project.” UNDP, Khartoum

Board of Directors' report for the year ended 31 March 2014

ACHIEVEMENTS AND PERFORMANCE (continued)

"We use the MMTA recommendations in developing proposals for community helping and developing projects as one of the planning tools. So, we are closely monitoring these recommendations in every quarter." Practical Action, Khartoum

"That information helps to know the economic situation of the state and compare with the other states. Using this information to find the amount of production in the states; that helps for the emergency intervention. The MMTA bulletin helps us to find the information that is not available in the department planning unit." Ministry of Agriculture/KSCS/Ministry of Agriculture (Department of Agricultural Planning), North Darfur.

Tackling the roots of conflict in South Kordofan

South Kordofan has experienced severe conflict since June 2011 that has displaced hundreds of thousands of people, and led to widespread hunger and destitution. Access for international organisations is highly restricted, but by working in partnership with SOS Sahel Sudan, we have continued to support both emergency and longer-term development work in South Kordofan and the newly formed West Kordofan state during the year.

During the year, we ran a series of five conflict and natural resource management forums across the project intervention areas in order to bring together farmers, pastoralists and other key stakeholders to discuss the root causes of conflict. The forums resulted in a common understanding of the main causes of conflict, which included: resource scarcity; misunderstandings between pastoralists and farmers over ownership and user rights; reduced influence of the Native Administration over the community; and, widespread conflicts of interest. Recommendations from the forums have been adapted into SOS Sahel's programme implementation and other key actors are also drawing on the recommendations for their work.

We rehabilitated one water yard in Niamateen village and a new *hafir* was excavated and a new hand pump was installed in Om Oshosh providing dry-season water at conflict flashpoints. We trained 17 members of water committees on water facility management and operations. Approximately 10,000 people in total are expected to benefit from these water points. Additional measures taken to reduce the potential for conflict in the area included training paravets in animal health and animal production, supporting a campaign to vaccinate over 34,000 animals. We have continued to work with Misseriyya youth who are at risk of turning to violence, by supporting a further 40 youth in vocational training as carpenters, blacksmiths, electricians, masons and mechanics. We continue to work with community organisations on ways to manage and reduce conflict.

The external evaluator of the programme in South Kordofan that was conducted in 2014 remarked the following:

"Construction and rehabilitation of water sources have contributed to rehabilitation and consolidation of social fabric through community participation and interaction. It has also reduced attritions and conflicts between settled community and pastoralists that results from competition over access and utilization of water. Beside this, the income-generation activities through cultivation of community farms also helped much in improvement of livelihood, poverty reduction and peace. The community-based approach used in the implementation of the project was found to be very responsive to the specific demands and the priorities of the beneficiaries."

Board of Directors' report for the year ended 31 March 2014

ACHIEVEMENTS AND PERFORMANCE (continued)

Reducing conflict through natural resource management – building sand dams in South Kordofan

SOS Sahel has been implementing a programme of sand dam construction since 2009. During 2013/4, Guernsey Overseas Aid Commission funded the construction of two further sand dams in the Tortang village area where conflicts over access to water have been frequent. The sand dams are built across narrow rivers with sandy beds and rocky sides and are designed to slow the river flow and build up sand behind the dam thereby raising the riverbed and storing water within the sand. The project team worked closely with the local communities and paid local labourers were trained in sand dam construction and maintenance. The new dams are expected to provide improved dry-season water supplies for 2,250 people in and around the Tortang village.

The first new sand dam was completed in March 2014 following incidents of insecurity in the local area during November and December 2013 that delayed the start by a few months. As two dams cannot be built concurrently, it meant that there was not enough time remaining to build the second dam before the end of the dry season in March/April 2014. We plan to construct the final dam under this funding during the 2014/2015 dry season.

Empowering civil society in North Kordofan

This year saw the conclusion of SOS Sahel International UK's programme to strengthen civil society in North Kordofan funded by the EU and Oxfam Novib in November 2013. The programme was implemented in partnership with SOS Sahel Sudan and the Sudanese Environment Conservation Society. From 1st January 2014, SOS Sahel Sudan received a grant directly funded by the EU and Oxfam Novib to continue implementation of the second phase of the programme. Despite various security concerns in North Kordofan during the year, it was possible to continue implementing the project largely as planned. The focus of the programme is strengthening the capacity of 23 local civil society organisations (CSO) working across a range of sectors including village development, women's affairs, and environmental protection.

As a result of the project intervention, new knowledge has been acquired and community attitudes and practices have positively changed. For example, whereas previously, decisions would be principally taken by chairpersons or elders of CSOs, collective decisions are now taken during meetings, and minutes are taken and recorded. Meetings are held more regularly and in more formal settings. The financial management and accountability of the CSOs has improved; they are following procurement policies and keeping better records. The provision of furniture and other equipment to all 23 CSOs has enabled them to function more professionally, and has led to recognition of their status in the community and with local government authorities.

CSO attitudes towards women have changed markedly. Previously, women were often prevented or discouraged from attending meetings with men; and, even when there was some flexibility, women would sit at the back of meetings. The project has helped CSOs to change their attitudes towards women; for the most part, women are now considered to be key members of the community. Women are now given roles and responsibilities, they fully participate in meetings and they are increasingly elected to CSO executive committees, with some CSOs having 50% of women on the committee. Another significant achievement is the establishment of a new women's association, Al Rayan in the Sheikan locality; this is a demonstration of the acceptance of the Action's messages and successful awareness-raising in the area.

Through a series of workshops and training sessions held throughout the project, the CSOs have become aware of issues and laws related to water, pastures, forestry and conflict resolution and other key issues affecting their daily

Board of Directors' report for the year ended 31 March 2014

ACHIEVEMENTS AND PERFORMANCE (continued)

life. For example, some CSOs have become more aware of issues of environment conservation and have started changing practices, for example, using gas cylinders instead of charcoal or wood. Other CSOs gained valuable

knowledge of management of water sources and have devised systems to organize water consumption. Similarly, some CSOs that were trained conflict reduction have successfully mitigated and mediated conflicts between tribes in their neighbouring villages. During the project, more than half the target CSOs submitted proposals/funding requests or mobilized community resources for projects to address issues affecting marginalized communities. Several projects have been or are being implemented as a result. CSOs also learnt how to mobilize their communities to set up monthly member contributions: this will lead to long-term sustainability of the organisations. In general, a greater confidence has been seen amongst the CSOs. Members are more aware of how CSOs can benefit their communities and are gradually changing their attitudes and practices towards civil society.

Challenging donor and government perceptions of pastoralism in Sudan

We have continued this programme, in partnership with SOS Sahel Sudan and Tufts University, during the year (current phase ended in August 2013). Its aim is to improve understanding of pastoralism in Sudan in order to correct biases and misconceptions that are present in many official policies and development schemes.

Following on from activities in previous year, we have continued to develop training material for policymakers on pastoralism (including publication of a pastoralism training manual in Arabic and English); we organised a National Pastoral Forum to bring together influential people in Sudan; we supported research in Darfur and Kordofan and we assisted with fieldwork based in Kordofan which has tracked animals in pastoral herds during their annual migration.

Drawing upon this, we supported the publication of a major report (in June 2013) entitled "*Standing wealth – pastoralist livestock production and local livelihoods in Sudan*" (lead author: Saverio Krätli) which is available from the Tufts University website and which has been well received.

Strategic goal 2: SOS Sahel Ethiopia

We will assist SOS Sahel Ethiopia with the start-up, management, and reporting of the new DFID-funded project for which we are partners.

For many years, the area around Lake Boyo in the Southern Nations, Nationalities, and Peoples' Region (SNNPR) in Ethiopia has been severely degraded by deforestation and soil erosion, as a consequence of unsustainable farming practices and increasing population pressure. Without the collective means to address these issues, the inhabitants, and particularly the poorer people, have become vulnerable to crises caused by floods and droughts, and the loss of productive land; they are struggling to maintain their food security. In 2012, SOS Sahel Ethiopia, with support from SOS Sahel International UK, launched the Sustainable Environmental Rehabilitation Project, funded by DFID and the Band Aid Charitable Trust. This project is working with 32,000 households in four districts surrounding the lake. Project staff are employing a community-led approach, recruiting local farmers to form watershed committees which are overseeing the rehabilitation and protection of areas of degraded land within each watershed.

In second year of the project, 30 new farmer-led watershed committees were established, bringing the project total to 62.

Board of Directors' report for the year ended 31 March 2014

ACHIEVEMENTS AND PERFORMANCE (continued)

The members were supported to create a strategic plan for each watershed and to gain approval from people in their communities. In accordance with these plans, selected farmers were trained in soil and water conservation and seedling nursery management, which they then put into practice to rehabilitate community land enclosed for that purpose. Community members volunteered their time and energy to support conservation measures: in total over the year, men and women donated 561,781 days of labour to building conservation structures including ditches, terraces, soil bunds, and trenches. Simultaneously, private and central nurseries were set up to grow seedlings to be planted in the degraded areas.

The project has also supported beneficiaries to diversify their livelihoods. Farmers who planted private nurseries were able to generate additional income from selling the seedlings. Groups of landless youth were trained in *desho* grass propagation (used for soil conservation and for animal fodder) and were provided with land to plant the seeds. Agricultural extension services have been provided to the farmers, and in particular to women, who are breeding livestock, with the aim of increasing awareness of how to better care for their animals, leading to increased animal weight and milk production.

In March 2014, DFID conducted an external evaluation of the project and provided the following feedback:

“The overall assessment of the project is broadly positive. The project has made significant strides in meeting the designated targets since their initial annual report. The land rehabilitation and the livelihood activities are underway and showing signs of meaningful impact on the land and the beneficiaries ... Through the introduction of diverse livelihood activities and rehabilitating degraded land, the SERP is providing income generating opportunities which in the long run will result in poverty alleviation. Families are able to generate additional income from propagating and selling Desho grass (which has multi-purpose value as fodder and soil conservation mitigation), selling chickens, increase crop yield from improved seeds and seedlings from their private tree nurseries. Therefore, this project is extremely relevant in improving the lives of the communities in the Lake Bayo catchment.”

Strategic goal 3: SOS Sahel South Sudan

We will assist SOS Sahel South Sudan to develop an organisational strategy, and we will facilitate training for the newly-established Board of Trustees on their roles and responsibilities. We will assist with the reporting of the current start-up funding and with proposals for future funding, including, if possible, funding to enable cross-learning from our programme experience in Sudan (for example, on conflict over natural resources in South Kordofan, which could usefully be adapted to the South Sudanese context). If our financial resources permit, we will arrange a six-month secondment for one of the UK staff to work in Juba with the Executive Director of SOS Sahel South Sudan, in order to provide direct support to this initial phase of the new organisation.

SOS Sahel South Sudan continues to grow as a relatively new national NGO and receives considerable ongoing support from SOS Sahel International UK. One staff member of SOS Sahel International UK continues to be seconded to SOS Sahel South Sudan, to work in Juba to support the Executive Director.

During the year, a member of SOS Sahel International UK's board of directors visited Juba to conduct governance training for the board of directors there. The organisational strategy for the period 2013-2017 was published during the year and the organisation completed its first audit, for the year ended 31 December 2012.

Board of Directors' report for the year ended 31 March 2014

ACHIEVEMENTS AND PERFORMANCE (continued)

In 2013 SOS Sahel South Sudan completed implementation of a 12-month, €111,499, grant from Oxfam Novib to support work on reducing resource-based conflict in Central Equatoria State, and to build the capacity of the organisation itself. During the period a further 15-month grant of €189,856 was successfully secured to continue these activities. The project activities focus on bringing together farmers, pastoralists and other key stakeholders to identify the root causes of conflict, the main actors involved, and possible solutions. The project team also provides training on conflict management to promote dialogue between communities at risk of conflict. To inform their future work, SOS Sahel South Sudan also commissioned a research to look at the laws and policies governing natural resources in South Sudan, with a case study focus on its project areas.

SOS Sahel South Sudan continued collaborating with the consortium (Oxfam partners and ACORD) for the implementation of the "South Sudan Peace and Prosperity Promotion Programme", a major programme funded by the Dutch Government. This is another indicator of the growing capacity and reputation of the organisation in South Sudan.

Strategic goal 4: Multinational/UK-led activities

We will support networking and experience-sharing amongst our partners in Sudan, South Sudan, and Ethiopia, and will continue to develop the skills and resources available in the Oxford office.

We have continued to work with the Executive Directors of SOS Sahel Sudan (in Khartoum), SOS Sahel Ethiopia (in Addis Ababa), and SOS Sahel South Sudan (in Juba) during the year, supporting the development of a plan to network these organisations more closely together, on the basis of their common identity and interests, and because of shared challenges that they face. This has included a meeting held in May 2013. There is strong support from our African partner organisations for the continued involvement of SOS Sahel International UK in this network. The Executive Director of SOS Sahel South Sudan visited the UK during the year to meet with SOS Sahel International UK staff and board of directors, and to become more familiar with the donor environment in the UK.

GRANT MAKING

From the 1st January 2014, all our work in Africa is implemented through independent partner organisations, mainly those which were former country programmes of SOS Sahel International UK (currently, SOS Sahel Sudan, SOS Sahel Ethiopia), the newly created SOS Sahel South Sudan and existing partner, the Darfur Development and Reconstruction Agency. SOS Sahel International UK makes grants to these partner organisations, and on occasion, to other selected organisations. Grants are not made to individuals. The Board of Directors does not invite grant applications.

PUBLIC BENEFIT

The Charities Act 2011 requires all charities to meet the legal requirement of having aims that are for the public benefit. The Charity Commission, in its 'Charities and Public Benefit' guidance, states that there are two key criteria to be met in order to demonstrate that an organisation's aims are for the public benefit: first, there must be an identifiable benefit, and second, that benefit must be to the public or to a section of the public. The Board of Directors is satisfied that the mission, goals, and activities of SOS Sahel International UK meet these criteria.

Board of Directors' report for the year ended 31 March 2014

FINANCIAL REVIEW

Review of results

SOS Sahel International UK had income of £1,185,449 for the year ended 31 March 2014 (2013: £1,824,040). The organisation's principal funding sources (as detailed in note 1 on page 23) included governmental organisations, other grant-making bodies, charitable organisations, and individuals. The decrease in income compared to the prior year is a result of some projects coming to an end in the year.

Total expenditure was £1,450,469 for the year ended 31 March 2014 (2013: £1,849,288). The decrease is a result of some projects coming to end especially in Sudan. The new projects that started in the year were still in pre-implementation phase. UK staff and office costs have increased slightly compared to the prior year: we have appointed an additional staff member and increased office space to accommodate the employee. The relative proportion of spending on "overheads" has therefore also increased, though remains at a modest level.

The costs of generating funds were equivalent to 1.45% of total income. Governance costs were equivalent to 1.08% of total income. Thus, 97.47% of total income was available for spending on charitable activities.

There were net outgoing resources of £265,020 for the year (2013: £25,248). For unrestricted funds, there were net outgoing resources £22,895 for the year (2013: net incoming resources after transfers of £109,545). There was a significant increase in activities during the year: we therefore recruited additional staff in the UK in order to sustain the UK aspects of the work. Unrestricted reserves therefore decreased during the year ended 31 March 2014 to £160,017. Sudan maintained the same number of staff in the current year as in the previous year. On 1st April 2014 the employment of all Sudan staff transferred to SOS Sahel Sudan.

The results for the year are shown in the statement of financial activities on page 19 and the financial position at the end of the year is shown in the balance sheet on page 20.

Reserves levels and reserves policy

The Board of Directors of SOS Sahel International UK maintains unrestricted reserves sufficient to meet the organisation's working capital requirements and to meet any temporary shortfalls in funds arising from unforeseen exposure to foreign exchange losses and other unforeseen costs, so as to enable SOS Sahel International UK to continue to meet its charitable objectives. The organisation's working capital requirements are considered to be the equivalent of three months of unrestricted expenditure plus the equivalent of an additional month to cover any temporary shortfalls.

The Board of Directors reviews this reserves policy and the level of unrestricted reserves required annually as part of the budget-setting process.

Restricted funds of £225,819 represent unspent funds received from donors who have specified certain conditions for their use. These funds are fully covered by matched assets (see note 17). The Board of Directors anticipates that these funds will be expended on their related projects.

Designated funds are those funds which have been set aside by the Board of Directors for specific areas of charitable work. The designated funds are a contingency fund (£40,000), and the EU contingency fund (£60,000). The EU contingency fund is set aside for use in case of foreign exchange losses and other unanticipated costs arising in consequence of the EU grants.

General funds have no restrictions on their use, unlike restricted funds, which must be used for specified purposes. General funds were £60,017 at 31 March 2014 (2013: £82,912). Total unrestricted funds (general and designated) were £160,017 at 31 March 2014 (2013: £182,912).

FINANCIAL REVIEW (continued)

The Board of Directors considers that there are sufficient reserves held at the year-end to avoid an unacceptable level of disruption to the organisation in the event of a downturn in future income. For this reason, the Board of Directors continues to adopt the going concern basis in preparing the accounts.

PLANS FOR FUTURE PERIODS

In 2014, a new strategic plan was approved by the board of directors. The objectives and activities planned for 2014 to 2016 are as set out below. These objectives reflect the new role of the organisation as a facilitating NGO. We will continue to collaborate with our national NGO partners to implement projects across the drylands of the Sahel in five programmatic areas: developing the capacity of local organisations; promoting sustainable natural resource management; developing pastoralism; promoting diversified livelihoods; and, strengthening food security.

Strategic objective 1: We will provide capacity building and technical guidance to national NGO partners as requested.

We will continue to provide ongoing capacity building in the various areas of: governance; organisational management; financial management; project cycle management; fundraising; monitoring and evaluation; information and knowledge management; and, communications and marketing. This will often take the form of long-term, on-the-job capacity building. Where a request falls outside our current resources, we will recommend external facilitators. We will promote consultation and discussions on organisational/management issues. We will facilitate sharing of management experiences between SOS Sahel national NGO partners.

Strategic objective 2: We will link programmes designed by national NGO partners based in the Sahel to international donors.

We will undertake grant management for projects held directly through SOS Sahel International UK and will strive to continually improve reporting standards. In some situations, we may manage funds on behalf of SOS Sahel national NGO partners, where required. We will assist our national NGO partners to identify potential funding opportunities and will build and maintain good relationships with international donors. We will coordinate and write proposals based on programmes designed by the national NGO partners and will review and edit proposals written by the national NGO partners. We will coordinate grant applications for multi-country programmes.

Strategic objective 3: In collaboration with national NGO partners, we will promote our experiences and interests at an international level.

We will improve the online presence of SOS Sahel International UK and SOS Sahel national NGO partners. We will document and publish the experiences, achievements, approaches and programmes of SOS Sahel UK and national NGO partners. We will disseminate the results of research, best practices and lessons learned compiled by SOS Sahel International UK and national NGO partners. We will link the national NGO partners to existing international knowledge-sharing platforms, networks and/or advocacy forums.

Strategic objective 4: We will strengthen the capability of SOS Sahel International UK to deliver the first three strategic objectives.

We will regularly review our own capacity and resources, ensuring that the people who work for, and with us have the appropriate skills and development. We will build strategic partnerships with organisations that have similar goals and values. We will implement a knowledge-sharing intranet for all SOS Sahel partner organisations. We will build and maintain sufficient reserves to ensure sustainability to meet strategic objectives.

Board of Directors' report for the year ended 31 March 2014

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors are responsible for preparing the annual report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law, the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

At the time the financial statements are approved, the directors confirm:

- a) that there is no relevant audit information of which the auditors are unaware, and
- b) that they have taken all the steps they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

This report has been prepared in accordance with the Small Companies Regime under Section 419(2) of the companies Act 2006

Signed on behalf of the Board of Directors:

Ian Barry

Approved by the board on: **15th December, 2014**

Independent auditors' report to the members of SOS Sahel International UK

INDEPENDENT AUDITORS' REPORT

To the members of SOS Sahel International UK

We have audited the financial statements of SOS Sahel International UK for the year ended 31 March 2014 which comprise the Statement of Financial Activities, the Balance Sheet, the Principal Accounting Policies and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditor

As explained more fully in the statement of directors' responsibilities set out on page 16, the directors (who are also the trustees of the charity for the purposes of charity law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

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

Scope of the audit of the financial statements

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

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2014 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Board of Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Independent auditors' report to the members of SOS Sahel International UK

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

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

Colin Mills

**Senior Statutory Auditor
for and on behalf of Critchleys LLP
Statutory Auditor
Oxford**

Statement of Financial Activities (including Income and Expenditure) for the year ended 31 March 2014

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2014 £	Total funds 2013 £
Incoming resources					
Incoming resources from generated funds					
Voluntary income	1	68,675	1,099,200	1,167,874	1,760,226
Investment income		1,933	—	1,933	2,843
		<u>70,608</u>	<u>1,099,200</u>	<u>1,169,808</u>	<u>1,763,069</u>
Incoming resources from charitable activities	2	15,980	(620)	15,360	6,151
Other incoming resources	3	281	—	281	54,820
Total incoming resources		<u>86,870</u>	<u>1,098,580</u>	<u>1,185,449</u>	<u>1,824,040</u>
Resources expended					
Costs of generating funds					
Costs of generating voluntary income	4	17,187	—	17,187	9,229
Charitable activities					
Sudan		36,282	954,574	990,856	1,614,103
Ethiopia		14,516	361,055	375,571	164,027
South Sudan		27,996	23,751	51,747	32,395
Multinational / UK-led		1,037	1,325	2,361	16,365
	5	<u>79,831</u>	<u>1,340,705</u>	<u>1,420,535</u>	<u>1,826,890</u>
Governance costs	8	12,747	—	12,747	13,169
Total resources expended		<u>109,765</u>	<u>1,340,705</u>	<u>1,450,469</u>	<u>1,849,288</u>
Net incoming / (outgoing) resources before transfers		(22,895)	(242,125)	(265,020)	(25,248)
Transfers between funds		—	—	—	—
Net incoming / (outgoing) resources after transfers	9	(22,895)	(242,125)	(265,020)	(25,248)
Balances brought forward at 1 April 2013		182,912	467,944	650,856	676,104
Balances carried forward at 31 March 2014		<u>160,017</u>	<u>225,819</u>	<u>385,836</u>	<u>650,856</u>

All operations are ongoing. All recognised gains and losses in each of the two years are included above.

The notes on pages 23 to 29 form part of these accounts.

Balance Sheet as at 31 March 2014

	Notes	2014 £	2014 £	2013 £	2013 £
Fixed assets					
Tangible fixed assets	12		—		—
Current assets					
Debtors	13	218,918		210,383	
Investment account		229,550		328,304	
Cash at bank and in hand		422,408		519,022	
Total current assets		870,876		1,057,709	
Creditors: amounts falling due within one year	14		(485,040)		(406,853)
Net current assets			385,836		650,856
Net assets			385,836		650,856
Represented by:					
Funds and reserves					
Restricted funds	15		225,819		467,944
General fund			60,017		82,912
Designated funds					
Contingency fund		40,000		40,000	
EU contingency fund		60,000		60,000	
			100,000		100,000
Total unrestricted funds	16		160,017		182,912
Total charity funds			385,836		650,856

Approved by the Board of Directors and signed on its behalf by:

Ian Barry

Approved on:

15th December 2014

The notes on pages 23 to 29 form part of these accounts.

Accounting convention

The accounts have been prepared under the historical cost convention, and in accordance with applicable Accounting Standards, the Statement of Recommended Practice “Accounting by Charities” (March 2005) and the going concern convention which the directors consider appropriate.

Principal accounting policies 31 March 2014

The format of the Income and Expenditure account has been adapted from that prescribed by the Companies Act 2006 to better reflect the special nature of the charity's operations.

Incoming resources

Income is recognised in the period in which SOS Sahel International UK is entitled to receipt and the amount can be measured with reasonable certainty. Income is deferred only when SOS Sahel International UK has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Gift aid income is included gross of attributable tax recoverable.

Grants receivable are credited to the statement of financial activities in the period in which they fall due.

Legacies, notified before the year-end, are accounted for when the amounts to be received can be measured with reasonable certainty.

Resources expended

Where members of staff carry out duties which fall into more than one category, costs, including related overhead costs, have been allocated on the basis of estimates of time spent on their various duties. This will vary for each activity according to the size and complexity of the programmes.

The costs of generating funds represent the costs of inducing others to make gifts of voluntary income to the charity.

Charitable activities comprise direct expenditure incurred on charitable activities together with those support costs incurred that enable these activities to be undertaken. This is through a combination of direct service provision and grant funding of African partner organisations.

Support costs are those costs that, whilst necessary to deliver an activity, do not themselves produce the output of the charitable activity, such as accounting, and monitoring and evaluation.

Governance costs represent costs attributable to the governance arrangements of SOS Sahel International UK and include compliance with constitutional and statutory requirements and costs relating to strategic activities.

Foreign currency transactions

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Assets and liabilities denominated in foreign currencies are translated at the rate of exchange prevailing at the year end. Any differences are included within the statement of financial activities in the period.

Taxation

The company is a registered charity and benefits from the exemptions from UK taxation on its income and capital gains granted by section 505 of the Income and Corporation Taxes Act 1988.

Principal accounting policies 31 March 2014

Tangible fixed assets

Tangible fixed assets in the UK are stated at cost less depreciation. Depreciation is calculated to write down the cost in equal instalments over their expected useful lives. The cost of office and computer equipment is written off over 3 years. Items of equipment purchased for Africa and items under £1,500 are not capitalised and are written off in the year of purchase.

Fund accounting

Unrestricted general funds are those funds which can be used in accordance with the charitable objectives of SOS Sahel International UK at the discretion of the Board of Directors.

Designated funds are funds set aside by the Board of Directors out of unrestricted general funds for specific future purposes or projects.

Restricted funds can only be used for particular restricted purposes within the objects of SOS Sahel International UK. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Operating leases

Rentals applicable to operating leases, where substantially all of the benefits and risks of ownership remain with the lessor, are charged to the statement of financial activities as incurred.

Notes to the Accounts 31 March 2014

1 Voluntary income

	Unrestricted funds £	Restricted funds £	Total 2014 £	Total 2013 £
Governmental organisational grants				
Common Humanitarian Fund for Sudan	—	—	—	(2,666)
European Union (EU)	—	498,308	498,308	878,394
States of Guernsey Overseas Aid Commission	—	36,000	36,000	33,060
Norwegian Ministry of Foreign Affairs	—	106,694	106,694	211,279
UK Department for International Development (DFID)	—	176,755	176,755	203,061
	—	817,757	817,757	1,323,128
Other organisational grants				
International Institute for Environment and Development	—	—	—	2,573
Oxfam Novib (see note 21)	—	78,917	78,917	123,608
Tufts University	—	61,021	61,021	118,214
	—	139,938	139,938	244,395
Donations from trusts, corporates, and other groups				
Anonymous Charitable Trust	20,000	—	20,000	20,000
The Band Aid Charitable Trust	—	96,660	96,660	91,926
The Dingwall Trust	2,000	—	2,000	2,000
The Fulmer Charitable Trust	—	—	—	1,500
The Bryan Guinness Charitable Trust	1,000	—	1,000	—
Oakdale Trust	1,000	—	1,000	—
The Seven Pillars of Wisdom Trust [for South Sudan]	—	1,500	1,500	—
The Rhododendron Trust [for South Sudan]	—	1,000	1,000	—
Miss WHS Wallace's Settlement Trust	900	—	900	—
Souter Foundation	—	5,000	5,000	—
The 1969 Vinson Charity Trust	—	5,000	5,000	—
Other trusts	1,452	—	1,452	2,750
Other rotary and community organisations	—	—	—	2,794
Other corporate organisations	150	—	150	250
	26,502	109,160	135,662	121,220
Donations from individuals				
E Bingham	1,400	—	1,400	1,400
M Canty	2,000	—	2,000	2,000
D Cotton	—	—	—	1,000
S Harrison	1,200	—	1,200	1,545
P Scott	—	—	—	2,500
W Sinclair	1,500	—	1,500	1,500
A Smith	—	—	—	3,000
D Sprackling	—	—	—	1,000
K Thirlwall	1,320	—	1,320	1,320
R Usher	—	—	—	2,000
Other	33,706	2,345	36,051	41,120
	41,126	2,345	43,471	58,385
Legacies				
M Case	1,047	—	1,047	7,500
A Smith	—	—	—	5,598
Anonymous	—	30,000	30,000	—
	1,047	30,000	31,047	13,098
Total	68,675	1,099,200	1,167,874	1,760,226

Notes to the Accounts 31 March 2014

2 Incoming resources from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2014 £	Total 2013 £
Consultancy	15,980	(620)	15,360	6,151
Sundry sales	—	—	—	—
Total	15,980	(620)	15,360	12,121

3 Other incoming resources

	Unrestricted funds £	Restricted funds £	Total 2014 £	Total 2013 £
Foreign currency exchange gains	—	—	—	54,713
Compensation for bank errors	281	—	281	107
Total	281	—	281	54,828

4 Costs of generating funds

	Unrestricted funds £	Restricted funds £	Total 2014 £	Total 2013 £
Staff costs	12,070	—	12,070	5,809
Office running costs	2,309	—	2,309	2,214
Other costs	2,809	—	2,809	1,206
Total	17,187	—	17,187	9,229

5 Charitable activities including grant funding of activities and activities directly undertaken by the charity

	Grant funding of activities £	Staff costs £	Project activities £	Other costs £	Support costs £	Total 2014 £	Total 2013 £
Sudan	376,335	124,863	376,278	46,309	67,071	990,856	1,614,103
Ethiopia	343,956	4,783	—	—	26,832	375,571	164,027
South Sudan	—	—	—	—	51,747	51,747	32,395
Multinational / UK-led	—	445	—	—	1,917	2,361	16,365
Total	720,291	130,091	376,278	46,309	147,566	1,420,535	1,826,890

6 Grant funding of activities

	Grantee Location	Number of grants made	Total 2014 £	Total 2013 £
Darfur Development and Reconstruction Agency	Sudan	2	148,106	540,164
SOS Sahel Sudan	Sudan	8	228,229	444,131
SOS Sahel Ethiopia	Ethiopia	2	343,956	137,078
SOS Sahel South Sudan	South Sudan	—	—	—
Total		12	720,291	1,121,373

Notes to the Accounts 31 March 2014

7 Support costs

	Unrestricted funds £	Restricted funds £	Total 2014 £	Total 2013 £
Staff costs	36,069	38,936	75,005	59,122
Office running costs	15,892	17,155	33,048	23,163
Other costs	15,006	16,199	31,204	15,865
Total	66,967	72,290	139,257	98,150

Support costs comprise specific direct support costs and an allocation of staff and office costs apportioned on the basis of time spent on support activities.

8 Governance costs

	Unrestricted funds £	Restricted funds £	Total 2014 £	Total 2013 £
Staff costs	6,238	—	6,238	5,690
Office running costs	1,066	—	1,066	1,215
Other costs	5,442	—	5,442	6,924
Total	12,747	—	12,747	13,169

9 Net incoming resources

This is stated after charging:

	Unrestricted funds £	Restricted funds £	Total 2014 £	Total 2013 £
Auditor's remuneration	5,400	—	5,400	5,400
Operating lease rentals – land and buildings	6,463	—	6,463	3,854

10 Staff costs and Board of Directors members' remuneration

	2014 UK-based £	2014 Overseas £	2013 UK-based £	2013 Overseas £
Wages and salaries	52,865	138,635	53,693	114,963
Social security costs	5,180	23,368	5,005	25,468
Pension contributions	3,356	—	550	—
	61,401	162,003	59,248	140,431
Total staff costs		223,404		199,679

The average number of employees (full-time equivalent) for the year was:

	2014	2013
UK-based	2	2
Overseas	18	22
	20	24

No employees received a salary of over £60,000 excluding retirement benefits (2013 – none).

Notes to the Accounts 31 March 2014

10 Staff costs and Board of Directors members' remuneration (continued)

No member of the Board of Directors received any remuneration in respect of their services during the year (2013 – none). £324 was reimbursed to one member of the Board of Directors in respect of travel expenses during the year (2013 – £204 reimbursed to one member of the Board of Directors in respect of travel expenses during the year).

SOS Sahel International UK made contributions to an occupational money-purchase pension scheme (the Flexible Retirement Plan) administered by The Pensions Trust during the year. The cost represents amounts payable in the year. The scheme assets are separate from the charity. The employer contribution was 8% of pensionable earnings. The amount paid by SOS Sahel International UK by way of contributions in the year was £3,356 (2013 – £550). The outstanding contributions at the end of the year were £605 (2013 – £550).

11 Taxation

SOS Sahel International UK is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

12 Tangible fixed assets

	UK information technology £	Total £
Cost		
At 1 April 2013	3,102	3,102
Additions	—	—
Disposals	—	—
At 31 March 2014	<u>3,102</u>	<u>3,102</u>
Depreciation		
At 1 April 2013	3,102	3,102
Charge for the year	—	—
Disposals	—	—
At 31 March 2014	<u>3,102</u>	<u>3,102</u>
Net book value		
At 31 March 2014	<u>—</u>	<u>—</u>
At 31 March 2013	<u>—</u>	<u>—</u>

The information technology in the UK was used for generating funds, support, and governance.

13 Debtors

	2014 £	2013 £
Grants and donations	181,357	187,206
Prepayments	3,845	5,376
Other debtors	33,716	17,801
	<u>218,918</u>	<u>210,383</u>

Notes to the Accounts 31 March 2014

14 Creditors: amounts falling due in less than one year

	2014 £	2013 £
Social security costs and other taxes	2,003	799
Accruals and deferred income	54,838	62,314
Other creditors	428,199	343,740
	485,040	406,853

15 Restricted funds

The income funds of SOS Sahel International UK include restricted funds comprising the following grants and donations held on trust to be applied for specific purposes:

	Balance at 1 April 2013 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 March 2014 £
Sudan					
Hafir rehabilitation	—	—	—	—	—
Sand Dams in South Kordofan	—	35,000	(12,854)	—	22,146
Conflict reduction in South Kordofan	164,395	176,011	(285,579)	—	54,827
Red Sea pastoralism	4,156	—	—	—	4,156
Red Sea livelihoods	—	317,517	(313,460)	—	4,057
Conflict reduction in Abyei	1,221	—	—	—	1,221
Civil society in North Kordofan	24,203	71,520	(95,723)	—	—
Pastoralist livelihoods, trade, and markets	—	48,324	(47,605)	—	719
Market monitoring in Darfur	106,364	76,624	(166,343)	—	16,645
Sudan fund	—	2,220	(2,220)	—	—
	300,339	727,216	(923,784)	—	103,771
Ethiopia					
Environmental rehabilitation in Southern Ethiopia	150,240	313,415	(348,739)	—	114,915
	150,240	313,415	(348,739)	—	114,915
South Sudan					
SOS Sahel South Sudan start-up	1,403	2,625	—	—	4,028
	1,403	2,625	—	—	4,028
Multinational / UK-led					
Fundraising internship support	445	—	(445)	—	—
	445	—	(445)	—	—
Project support					
	15,518	55,323	(67,735)	—	3,106
Total restricted funds	467,944	1,098,579	(1,340,704)	—	225,819

Notes to the Accounts 31 March 2014

16 Unrestricted funds

	Balance at 1 April 2013 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 March 2014 £
General funds	82,912	86,870	(109,765)	—	60,017
Designated funds					
Contingency fund	40,000	—	—	—	40,000
EU contingency fund	60,000	—	—	—	60,000
	100,000	—	—	—	100,000
Total unrestricted funds	182,912	86,870	(109,765)		160,017

Designated funds represent funds set aside by the Board of Directors out of unrestricted general funds as follows:

- The contingency fund represents reserves intended to cover SOS Sahel International UK's working capital requirements and to meet any temporary shortfall in funds.
- The EU contingency fund represents reserves intended to cover foreign exchange losses and other potential unanticipated costs arising from funding under the contractual requirements of the European Commission.

17 Analysis of net assets between funds

	General funds £	Designated funds £	Restricted funds £	Total £
Investment account	—	—	229,550	229,550
Cash	79,901	100,000	242,507	422,408
Current assets	37,561	—	181,357	218,918
Current liabilities	(57,445)	—	(427,595)	(485,040)
	60,017	100,000	225,819	385,836

18 Leasing commitments

Operating leases

SOS Sahel International UK leases its office premises at The Old Music Hall, 106-108 Cowley Road, Oxford. Under the terms of the lease, SOS Sahel International UK has an annual rental commitment of £4,763 (2013 – £4,011) inclusive of service charges and rates, with a break clause of three months' notice. The lease expires 31st March, 2017.

19 Capital commitments

At 31 March 2014 there were no outstanding commitments for capital expenditure (2013 – none).

Notes to the Accounts 31 March 2014

20 Grants from the Department for International Development

	Balance at 1 April 2013 £	Income £	Expenditure £	Balance at 31 March 2014 £
Environmental rehabilitation in Southern Ethiopia (GPAF-IMP-040)	82,942	176,755	(259,697)	—
	82,942	176,755	(259,697)	—

21 Grants from Oxfam Novib

	Balance at 1 April 2013 £	Income £	Expenditure £	Balance at 31 March 2013 £
South Kordofan Phase II (SUD-506126-0009167)	55,016	—	(33,184)	21,832
Livelihoods S & N Kordofan (A-02624-02-506126)	35,116	—	(32,597)	2,519
South Kordofan Phase III		78,917	(34,430)	44,487
	90,132	78,917	(100,211)	68,838