



Annual Report and Accounts

For the year ended 31 March 2016

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	Ian Barry
Members of the Board of Directors	Jake Bharier Hannah Bryce 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
UK Representative	Hannah Spens-Black (Up to 18 th September, 2015)
Director	Linda Horgan (From 14 th December, 2015)
Charity registration number	296311
Company registration number	2100867
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 2016

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 for the year ended 31 March 2016.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Board of Directors

All members of the Board of Directors (the Trustees) are appointed in accordance with the Articles of Association.

The Board of Directors can have between five and fifteen members. There are currently eight directors, elected by the existing Board of Directors themselves. 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 but may stand for re-election in the next and subsequent years.

The Board reviews its membership annually, to ensure that, as a whole, the Board has the skills and experience to determine the policies of SOS Sahel International UK and to monitor the implementation of these policies. Vacancies are advertised, and candidates undergo formal interviews. Procedures are documented for the induction and training of new Board members, relating to their duties and obligations as directors and trustees. Ongoing training for board members is available as required.

The number of Directors in office during the year is 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.

The Board of Directors holds the ultimate responsibility for all legal and financial matters transacted in the name of the charity. The Trustees delegate much of this to the employees.

The Board approves a budget for income and expenditure each year. This provides a framework for the delegation to employees of the power to act on financial matters.

The organisation has three full time employees. All employees are based at its Head Office in Oxford, UK. In December 2015 the Board appointed a full time Director who has the overall managerial and operational oversight of the charity. The Director reports to the Chair of the board.

The Board sets the salary for its staff. Yearly, the Board reviews the salary scales based on the prevailing salary levels in the sector and considers Office for National Statistics figures for growth rates for average weekly earnings.

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 International UK is to seek long-term, sustainable solutions to the poverty experienced by millions of people in the Sahel region of Africa. For over 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.

Board of Directors' report for the year ended 31 March 2016

Underlying our work is an appreciation for local knowledge and expertise. Local communities are best placed to effectively manage the forests, water points, rangelands or farmlands on which they depend for their livelihoods; our partners ensure that local people play a key role in implementing projects. Their ownership ensures that the projects we support are more sustainable in the long-term.

As a consequence, the Trustees are more than satisfied that our work is for public benefit, consistent with the Charity Commission guidance on public benefit.

Organisational strategy, goals, and objectives

SOS Sahel International UK has worked in variously Mali, Niger, South Sudan, Sudan, Ethiopia, and Kenya, thus spanning the drylands of East and West Africa. It has been a long-term strategy to transform all former country programmes into fully independent national NGOs. This process was formally completed in 2014, transforming SOS Sahel UK 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. Our partners are currently in Sudan, South Sudan and Ethiopia.

The external environment remains difficult. Sudan and South Sudan in particular are facing political challenges in a region which remains politically unstable, as well as being highly sensitive to climate change. Bilateral and multilateral donors have become more risk averse, with moves towards results-based funding. The cost to NGOs of servicing project-funding has increased, with reductions in allowances for overheads and core costs, increasing requests for matched funding, and more demanding requirements for monitoring and evaluation. On the other hand, there are also new opportunities, such as the emergence of new donor countries and African philanthropy networks.

In response to these challenges, the strategy of SOS Sahel UK for the period 2014 to 2016 sets out how we would continue to fulfil our mission in partnership with national NGOs in Africa. Our strategic goals and activities and how we performed against them, are covered in the next section.

ACHIEVEMENTS AND PERFORMANCE

As in previous years we have continued to follow our mission and have been working for the benefit of dryland dwellers. However, like last year, we have continued this in collaboration with our fully independent NGO partners, taking a supportive role in the UK. Our strategy therefore reflects this reformed relationship, with our partners taking a lead on programme implementation, and SOS Sahel UK supporting and facilitating this on a basis of equal and transparent partnership. Our achievements against the strategic objectives are as follows:

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

SOS Sahel International UK has continued to provide support to our partners in order to strengthen their capacity in the long-term. Staff have regularly visited each of our partner organisations to provide organisational, programmatic and financial management support, share knowledge and monitor projects. Along with on-site support, staff also keep in regular contact with the executive directors of our partner organisations and key project staff remotely. Furthermore, they have quarterly meetings (three remotely, one in-person) with each of the SOS Sahel organisations (SOS Sahel International UK, SOS Sahel Ethiopia, SOS Sahel Sudan, SOS Sahel South Sudan), which allow for open communication and knowledge sharing within the region and from the UK.

Sudan

Over the year we have worked with two partners in Sudan on the following projects:

- Market Monitoring and Trade Analysis, Phase 3 (MMTA3) in Darfur, Sudan – *funded by the European Commission (EC) and Tufts University. Implementing partner: DDRA*
- Agricultural Production by Smallholders in the Red Sea State, Sudan – *funded by the EC. Implementing Partner: SOS Sahel Sudan*
- Community Sand Dam Project in South Kordofan, Sudan. *Implementing partner: SOS Sahel Sudan*
 - Rashad Sand Dam Project - *funded by Guernsey Overseas Aid Commission*
 - Kadugli Sand Dam Project – *funded by St Mary's Church Iffley, Oxford and the Bryan Guinness Trust*

Throughout each project, we aim to build the capacity of our partner organisations in any way needed so that they can successfully achieve the proposed project results and report against them. For example, DDRA and SOS Sahel Sudan are each the implementing partner for EC funded projects in Sudan (MMTA in Darfur and AFPS in Red Sea State respectively), for which SOS Sahel International UK is the lead partner. Therefore staff have visited both organisations to build the capacity of the project programme and finance teams on managing and reporting on EC grants.

Ethiopia

We have been working with our partner SOS Sahel Ethiopia on the following projects:

- Sustainable Environmental Rehabilitation Project (SERP), Ethiopia. *Implementing Partner: SOS Sahel Ethiopia*
 - Phase 1 – *funded by the Department for International Development (DFID) & Band Aid Charitable Trust*
 - Bridging phase – *funded by Band Aid Charitable Trust, Northwick Trust, the Ernest Kleinwort Charitable Trust, Souter Foundation, and the Allan and Nesta Ferguson Charitable Settlement*

Staff have visited Ethiopia to provide project support and training on DFID reporting. They are also regularly in contact with the executive director of SOS Sahel Ethiopia, Feyera Abdi, and project staff remotely to assist with any project or organisational issues that may arise.

South Sudan

SOS Sahel International UK has been supporting SOS Sahel South Sudan on the following projects:

- Reduction of Resourced Based Conflict, Phase 4 – *funded by Oxfam Novib, Dutch Ministry of Foreign Affairs (DGIS). Implementing partner: SOS Sahel South Sudan*

Board of Directors' report for the year ended 31 March 2016

As part of this project, we are supporting SOS Sahel South Sudan with their organisational capacity building. The funds from Novib go directly to SOS Sahel South Sudan. Staff have visited South Sudan to assist with the organisational development and financial procedures. Despite the ongoing conflict and political strife in South Sudan, and the detrimental effects that this has had to the population's safety and socio-economic security, SOS Sahel South Sudan has managed to continue successfully implementing and reporting on its projects. It has also successfully undertaken an audit this year, with the support of SOS Sahel UK.

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

SOS Sahel International UK has continued to manage grants with international donors. As mentioned above, we have managed two EC programmes in Sudan, as well as one project funded by DFID, and grants from other donors, such as Band Aid Charitable Trust. We worked closely with our partner organisations to ensure that the projects ran smoothly and donors received high-quality reports. We have ensured that there is a positive relationship between ourselves, our partners, and our donors, in order to maximise our programmes' impact and encourage future funding.

The SERP programme works in the Lake Boyo Catchment in Southern Nations, Nationalities, and People's Region of Ethiopia, which is highly vulnerable to ecological degradation and flooding. The programme protects and rehabilitates the environment, whilst improving people's livelihoods and empowering the most vulnerable in the communities. The first phase of this programme was so successful that we were able to secure more funding for a bridging phase from the Band Aid Charitable Trust and various other UK trusts. This is a significant achievement, and illustrates the good relationship between SOS Sahel UK, SOS Sahel Ethiopia and the project's donors. We will continue to seek funding opportunities for a scaled-up second phase of the project, and will work with SOS Sahel Ethiopia to design this phase.

SOS Sahel International UK continually seeks relevant calls for proposals, based on our partners' priorities, along with our own. This year, programmes have primarily focused on five core, often cross-cutting themes: developing the capacity of local organisations; promoting sustainable natural resource management; developing pastoralism; promoting diversified livelihoods; strengthening food security. These themes have been led by our partners and influenced by donor priorities. Projects are designed by our national NGO partners based in-country; and we offer support and partnership in the design process. During the year we have secured funding for the construction of two sand dams in Sudan, as well as the funding for a bridging phase of the SERP project in Ethiopia.

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

This year, SOS Sahel International UK has continued to strengthen its online presence. Our twitter (https://twitter.com/SOS_Sahel) followers have grown to over 6,000 (increasing from less than 100 in 2014); we have created a Facebook page (<https://www.facebook.com/SOS-Sahel-International-UK-463120050525545/>) to post links to our website, newsletters and case studies; and, we have continued to update our Flickr page (<https://www.flickr.com/photos/sossaheluk/>) with photos from the field. On these platforms, as well as our website, we promote our own and our partner organisations, projects and objectives.

Across the range of our projects, we work with our partners to ensure that all best practices and lessons learned are communicated to our donors, thorough interim and annual reports; to our supporters, through bi-annual newsletters and annual reviews; and, to other interested parties, through our online presence. Furthermore, the SOS Sahel Network meetings (described above in strategic objective 1) allow an open line of communication between ourselves and our partners, strengthening each of our knowledge about the others projects, partners and objectives.

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

During the year, a Director for SOS Sahel International UK has been recruited and has been in post since December 2015. There remain only three staff members: the Director, Finance Manager, and Programme Administrator. The staff changes have meant that SOS Sahel International UK has more experienced staff with greater capacity to assist in strategic, programmatic and compliance matters – as well as many other skills. With a small shared office space, and a small team, it is imperative that SOS Sahel International UK makes the most of the few resources it has to fulfil its strategic objectives. Employees have attended various training workshops to develop their skills, many of these skills have been passed on to our partners, who can make use of them within their own organisational structure.

Programme achievements

Working towards our strategic objective has helped us to run successful programmes in Sudan, South Sudan and Ethiopia with our partners over the year. The table below describes some achievements from our projects:

Projects	Some results/achievements	Core themes
SUDAN		
<p>Market Monitoring and Trade Analysis, Phase 3 in Darfur In partnership with the Darfur Development and Reconstruction Agency (DDRA), SOS Sahel International UK has been monitoring and analysing trade and markets in Darfur. Within this programme, we are working with 46 Community-Based Organisations (CBOs), who collect trade and other data across 73 markets in all five states of Darfur (North, West, Central, South and East). This information deepens understanding of the impact of conflict and other factors on trade, in order to identify how livelihoods, economic recovery, and peace building can be supported through trade. Findings inform early warning / humanitarian decisions, as well as longer-term policy and development programming.</p>	<p>Findings are disseminated through publications of headlines and bulletins across Darfur and nationally, and have been given the following feedback:</p> <p><i>"... [MMTA gives] us credible and timely market information from areas that we neither have access to or the means to reach and, as such, they are helping us to take appropriate policy and operational decisions in the sector favouring our people."</i></p> <p>Director General of the Ministry of Agriculture in El Fasher, North Darfur</p> <p><i>"MMTA data goes down to the local level, with an easy to manage breakdown of information. Most of their market information at local level is not available in other resources."</i></p> <p>UNDP, Khartoum</p>	<ul style="list-style-type: none"> • Developing the capacity of local organisations • Developing pastoralism • Strengthening food security
<p>Community Sand Dam Construction in South Kordofan State As part of a long-term water security programme, SOS Sahel International UK and SOS Sahel Sudan have been constructing two sand dams in rural South Kordofan State, Sudan. Sand dams are simple, low-cost water harvesting structures that provide a clean, local water supply for domestic, farming and livestock use throughout the year. In partnership with SOS Sahel Sudan, we work with communities in rural villages in order to improve water security, livelihoods and to decrease the incidences of local conflict</p>	<ul style="list-style-type: none"> • The sand stored in sand dams filters and protects the water, reducing contamination, malarial infection and diarrhoea. • Competition for water between communities is lessened, leading to reduced conflict. • Those that usually shoulder the responsibility for household water provision (commonly women and children) no longer need to gather water from distant and often contaminated water sources. • Communities have more time to spend as they please. They have increased water and time to productively farm, 	<ul style="list-style-type: none"> • Promoting sustainable natural resource management • Developing pastoralism • Strengthening food security

<p>over water (particularly between pastoralist and farming communities).</p>	<p>thereby reducing food insecurity and raising household income.</p> <ul style="list-style-type: none"> • Pastoralists have greater access to fertile pasture land and livelihoods feel more secure, which is important to reduce conflicts and increase food security. 	
<p>Agricultural Production by Smallholders in the Red Sea State SOS Sahel International UK is working with SOS Sahel Sudan in Red Sea State, Sudan. The project reduces food insecurity, and the resulting food aid dependency, by improving the livelihoods of horticulturalists and near-shore artisan fisher-folk. By providing technical expertise, and improving access to inputs, we improve practices and techniques of horticulturalists and fisher-folk in order to increase productivity and income. We also work with fishery and farmer associations to build their capacity and to ensure that collectively they have access to credit and related services.</p>	<p>So far, the project has reached 888 farmers and 2,300 fishermen. These beneficiaries contribute towards inputs provided by local suppliers, such as tools and seeds, with partial subsidies from the project. Whilst some have shown hesitation due to the need to contribute (rather than receiving inputs for free), the results from the first year of the project are evident and so many more farmers and fishermen are keen to be involved in the future.</p>	<ul style="list-style-type: none"> • Promoting sustainable natural resource management • Promoting diversified livelihoods • Strengthening food security
<p>ETHIOPIA</p>		
<p>Sustainable Environmental Rehabilitation Programme (SERP) In partnership with SOS Sahel Ethiopia, this programme works in Lake Boyo Catchment in the Southern Nations, Nationalities, and People's Region of Ethiopia, which is highly vulnerable to ecological degradation and flooding. The programme protects and rehabilitates the environment, whilst improving people's livelihoods and empowering the most vulnerable in the communities. SOS Sahel establishes committees of farmers who manage rehabilitation and protection of local land. These committees select farmers and other individuals to receive training in order to enhance productivity, protect the environment and improve and diversify their livelihoods. Women and landless youth are specifically targeted to diversify their income-generating activities, by rearing poultry and other animals, beekeeping, and desho grass propagating, among other activities.</p>	<p>The first phase of this project (3 years, funded by DFID and Band Aid) has been successfully completed during the year, and a small extension project has started (9 months, funded by Band Aid and UK trusts and foundations). The first SERP project achieved the following key achievements, among many more:</p> <ul style="list-style-type: none"> • Average income increased by 93% • The number of food insecure households decreased by 59% • The area of deforested and degraded land decreased by 35% <p>A beneficiary farmer, Bekele Deda, from Angacha district stated: <i>"I used to grow animal fodder for a small amount of income. We were very poor. After training and support I now earn much more. I receive income from selling seedlings and desho grass. The desho grass can be cut and sold as animal feed or sold for replanting. We have used the additional income to pay for school fees and to buy a cow. We have also improved our farm by planting more cabbage and coffee seeds."</i></p>	<ul style="list-style-type: none"> • Promoting sustainable natural resource management • Promoting diversified livelihoods • Strengthening food security

SOUTH SUDAN		
<p>Reduction of Resourced Based Conflict, Phase 4 Through this project, SOS Sahel International UK is supporting SOS Sahel South Sudan with their organisational capacity building. The project focuses on reducing local conflict through sustainable natural resource management, thereby reducing competition over natural resources and reducing tension between pastoralists and farmers.</p>	<p>Despite the ongoing conflict and political strife in South Sudan, and the detrimental effects that this has had to the population's safety and socio-economic security, SOS Sahel South Sudan has managed to continue implementing and reporting on its projects. It has successfully undertaken an audit this year and has endeavoured to find funding in an increasingly hostile donor climate.</p>	<ul style="list-style-type: none"> • Developing the capacity of local organisations • Promoting sustainable natural resource management • Developing pastoralism

FINANCIAL REVIEW

Review of results

SOS Sahel International UK had an income of £546,358 for the year ending 31 March 2016 (2015: £2,376,014). The organisation's principal funding sources (as detailed in note 1 on page 21) included governmental organisations, other grant-making bodies, charitable organisations, and individuals. There has been a decrease in income since 2015 due to the fact that some projects have been completed during the year. Pre-financing receipts for the continuing projects were received towards the end of last year and no receipts were received during the current year for these projects.

Total expenditure was £1,161,971 for the year ended 31 March 2016 (2015: £1,751,580). The decrease is a result of one project in Ethiopia coming to an end during the year. The relative proportion of spending on "overheads" has reduced compared to the previous year.

The cost of generating funds was equivalent to 1% of total income for the year. Governance costs were equivalent to 2% of total income for the year. In the new SORP, governance costs are now regarded as part of support costs. Thus, 97% of income was available for spending on charitable activities.

There were net outgoing resources of £615,613 for the year (2015: net incoming resources £624,434). For unrestricted funds, there were net incoming resources of £62,149 for the year (2015: £36,983). Unrestricted reserves increased during the year ended 31 March 2016 to £273,722 (2015: £197,000). The increase was due mainly to the receipt of legacies during the year.

The results for the year are shown in the statement of financial activities on page 16, cash flow statement for the year at page 17 and the financial position at the end of the year is shown in the balance sheet on page 18.

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.

FINANCIAL REVIEW (continued)

Restricted reserve funds of £120,935 (2015:£813,270) represent unspent funds received from donors who have specified certain conditions for their use. These funds are fully covered by matched assets (see note 16). The Board of Directors anticipates that these funds will be expended on their related projects.

General funds have no restrictions on their use, unlike restricted funds, which must be used for specified purposes. Designated funds are those funds which have been set aside by the Board of Directors for specific areas of charitable work. This year the Board of Directors reviewed and maintained the levels of the designated reserves as last year. The designated funds are cash flow contingency (£50,000), and the contingency for foreign exchange difference (£100,000).

The undesignated general fund was £123,722 at 31 March 2016 (2015: £47,000). Total unrestricted funds (general and designated) were £273,722 at 31 March 2016 (2015: £197,000).

The Board of Directors is satisfied 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.

The funding environment for the work of SOS Sahel UK and its African partners is currently in a state of flux and uncertainty. The undesignated general fund of £123,722 gives us financial security for approximately 2 years which gives us time and flexibility to work on securing further funding for our partners and for our own sustainability.

Arrangements for setting the pay for key management personnel

The Director of the charity was recruited by the Board of Directors and reports to the Chair of the Board. The human resources subcommittee of the board sets the pay and remuneration packages of the Director and other staff and recommends to the full board for approval. The HR subcommittee compare the pay and remuneration of staff in similar roles and responsibilities within the sector in coming up with their recommendations. They also use the Office for National Statistics published figures for annual growth rate to determine the average weekly earnings.

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.

In the current year, the Trustees identified two major risks affecting the organisation and came up with specific measures of addressing them.

Description of risk	Measures taken to address the risk
Over dependence on EC funded projects in Sudan - approximately 95% of project portfolio.	The organisation will aim at diversifying to other donors i.e. DFID and other regional donors

Board of Directors' report for the year ended 31 March 2016

The decrease in income due to major projects coming to an end without being replaced with new projects.	The Trustees and SOS Sahel UK team have taken measures to source new high impact projects by recruiting a Director and also coming up with a new strategy.
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PLANS FOR FUTURE PERIODS

In 2014, a new strategic plan was approved by the Board of Directors. The objectives and activities planned from 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. A new Strategic plan will be developed in 2016 to commence in early 2017.

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 2016

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.

The report have been prepared in accordance with FRS 102, the Charities SORP (FRS 102) and 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: **26th August, 2016**

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 2016 which comprise the Statement of Financial Activities, the Cash flow Statement, 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 15 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 12 and 13, 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 2016 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**

SOS Sahel International UK

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

Charity Registration Number 296311

Statement of Financial Activities for the year ended 31 March 2016 (An income and expenditure account is included)

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2016 £	Unrestricted funds 2015 £	Restricted funds 2015 £	Total funds 2015 £
Income and endowments from:							
Donations and legacies	1	130,309	399,603	529,912	68,548	2,281,986	2,350,534
Interest earned on bank deposits		1,202	—	1,202	1,709	—	1,709
		<u>131,511</u>	<u>399,603</u>	531,114	<u>70,257</u>	<u>2,281,986</u>	2,352,243
Charitable activities	2	11,278	—	11,278	23,465	—	23,465
Other	3	3,966	—	3,966	306	—	306
Total income		146,755	399,603	546,358	94,028	2,281,986	2,376,014
Expenditure on:							
Raising Funds	4	11,547	—	11,547	18,862	—	18,862
Charitable activities							
Sudan		41,511	978,529	1,020,040	21,101	1,420,767	1,441,868
Ethiopia		23,246	95,244	118,490	12,661	265,095	277,756
South Sudan		8,302	3,592	11,894	4,421	8,673	13,064
	5	<u>73,059</u>	<u>1,077,365</u>	1,150,424	<u>38,183</u>	<u>1,694,535</u>	1,732,718
Total Expenditure		84,606	1,077,365	1,161,971	57,045	1,694,535	1,751,580
Net income / (expenditure)		62,149	(677,762)	(615,613)	36,983	587,525	624,434
Transfers between funds	15	14,573	(14,573)	—	—	—	—
Net movement in funds	8	<u>76,722</u>	<u>(692,335)</u>	(615,613)	<u>36,983</u>	<u>587,525</u>	624,434
Total funds brought forward at 1 April 2015 / 2014		197,000	813,270	1,010,270	160,017	225,819	385,836
Total funds carried forward at 31 March 2016 / 2015		273,722	120,935	394,657	197,000	813,270	1,010,270

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

The notes on pages 21 to 28 form part of these accounts

SOS Sahel International UK
 Company Limited by Guarantee Registration Number 2100867 (England and Wales)
 Charity Registration Number 296311
Statement of Cashflow for the year ended 31 March 2016

	Notes	Total funds 2016 £	Total funds 2015 £
Cash Generated from operating activities			
Net cash flow provided by (used in) operating activities	20	(250,398)	193,930
Net Increase/(decrease) in cash		(250,398)	193,930
Cash at Bank at the beginning of the year		845,887	651,957
Cash at Bank at the end of the year	21	595,489	845,887

The notes on pages 21 to 28 form part of these accounts

SOS Sahel International UK
 Company Limited by Guarantee Registration Number 2100867 (England and Wales)
 Charity Registration Number 296311
Balance Sheet as at 31 March 2016

	Notes	2016 £	2016 £	2015 £	2015 £
Fixed assets					
Tangible fixed assets		—	—		—
Current assets					
Debtors	12	526,539		502,205	
Cash at bank		595,489		845,887	
Total current assets			1,122,028		1,348,092
Creditors: amounts falling due within one year	13		(727,371)		(337,822)
Net current assets			394,657		1,010,270
Net assets			394,657		1,010,270
Represented by:					
Funds and reserves					
Restricted funds	14		120,935		813,270
General fund			123,722		47,000
Designated funds					
Cash flow contingency		50,000		50,000	
Contingency for forex difference		100,000		100,000	
			150,000		150,000
Total unrestricted funds	15		273,722		197,000
Total charity funds			394,657		1,010,270

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

Ian Barry

Approved on: **26th August 2016**

The notes on pages 21 to 28 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” (2011) and the going concern convention which the directors consider appropriate.

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.

Income

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 spent in a future period.

Gift aid income is included gross of attributable tax recoverable.

Donations received 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.

Expenditure

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 expenditure on raising 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. The governance costs are part of the support costs.

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.

SOS Sahel International UK
Company Limited by Guarantee Registration Number 2100867 (England and Wales)
Charity Registration Number 296311

Accounting Conventions as at 31 March 2016

The main functional currency of the organisation is the GBP. The GBP is also the accounting and reporting currency. The organisation receives its income in GBP, EURO and USD. In the year under review it did not receive any income in USD. The organisation operates bank accounts denominated in GBP, EUR and USD.

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.

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.

Compliance with FRS 102

The accounts have been prepared in accordance with FRS 102, the Charities SORP (FRS 102) and the Companies Act 2006.

Information for Public Benefit

SOS Sahel International UK is a registered charity number 296311. It is a company limited by guarantee, incorporated under the Companies Act 2006 registration number 2100867(England and Wales) and governed by its Memorandum and Articles of Association. The charity is based in Oxford and its registered head office address is The Old Music Hall, 106-108 Cowley Road, Oxford, OX4 1JE.

The charities' Trustee certify that all its activities are for Public Benefits to its beneficiaries in the Sahel region of Africa

Notes to the accounts as at 31 March 2016

1 Donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2016 £	Total 2015 £
Governmental organisational grants				
European Union (EU)	—	177,378	177,378	2,078,797
States of Guernsey Overseas Aid Commission	—	13,877	13,877	—
UK Department for International Development (DFID)	—	48,452	48,452	119,268
	—	239,707	239,707	2,198,065
Other organisational grants				
Oxfam Novib	—	—	—	43,689
	—	—	—	43,689
Donations from trusts, corporates, and other groups				
Anonymous Charitable Trust	20,000	—	20,000	20,000
Anonymous Trust	—	—	—	750
Beatrice Laing Trust	—	—	—	5,000
Bisgood Trust	—	—	—	100
Bower Trust	—	—	—	500
CB & H.H Taylor 1984 Trust	—	—	—	1,500
Cheltenham Tree Group	333	—	333	—
Ernest Kleinwort Trust	—	—	—	10,000
Fulmer Trust	—	1,500	1,500	—
Kirkby Overblow Church	200	—	200	—
Northwick Trust	—	—	—	5,000
St Mary's Charity	500	—	500	500
The Band Aid Charitable Trust	—	154,536	154,536	2,841
The Dingwall Trust	2,000	—	2,000	2,000
K M Harbinson's Charitable Trust	—	—	—	300
The Bryan Guinness Charitable Trust	—	—	—	8,500
Paget Trust	1,000	—	1,000	—
The Seven Pillars of Wisdom Trust [for South Sudan]	—	—	—	500
The Rhododendron Trust [for South Sudan]	500	—	500	—
Miss WHS Wallace's Settlement Trust	2,100	—	2,100	—
Tufts University	—	—	—	4,438
	26,633	156,036	182,669	61,929
Events/London Marathon				
E. Richard	—	—	—	2,495
Donations from individuals				
E Bingham	1,400	—	1,400	—
M Canty	2,600	—	2,600	2,500
W Sinclair	2,000	—	2,000	2,200
K Thirlwall	1,320	—	1,320	1,320
J. Hooke	200	1,000	1,200	—
R Usher	—	—	—	1,750
Share Gift	—	—	—	1,000
Other	34,117	2,860	36,977	37,586
	41,637	3,860	45,497	44,356

Donations and legacies (continued)

Legacies

Miss B Cater	500	—	500	—
Mrs B Clapham	2,000	—	2,000	—
Mr P A Smith	33,623	—	33,623	—
Miss I Williams	10,417	—	10,417	—
Mrs G Sutherland	500	—	500	—
Rev. R MacPhee	10,000	—	10,000	—
Mrs I Horsley	5,000	—	5,000	—
	<u>62,040</u>	<u>—</u>	<u>62,040</u>	<u>—</u>
Total	<u>130,309</u>	<u>399,603</u>	<u>529,912</u>	<u>2,350,534</u>

2 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2016 £	Total 2015 £
Consultancy	11,278	—	11,278	23,465
Total	<u>11,278</u>	<u>—</u>	<u>11,278</u>	<u>23,465</u>

3 Other income

	Unrestricted funds £	Restricted funds £	Total 2016 £	Total 2015 £
Other income	3,966	—	3,966	306
Total	<u>3,966</u>	<u>—</u>	<u>3,966</u>	<u>306</u>

4 Expenditure on Raising Funds

	Unrestricted funds £	Restricted funds £	Total 2016 £	Total 2015 £
Staff costs	6,491	—	6,491	9,815
Office running costs	3,864	—	3,864	4,529
Other costs	1,192	—	1,192	4,518
Total	<u>11,547</u>	<u>—</u>	<u>11,547</u>	<u>18,862</u>

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

Current Year - 2016	Grant funding of activities £	Staff costs £	Support costs £	Other costs £	Total 2016 £
Sudan	923,304	40,820	59,473	(3,557)	1,020,040
Ethiopia	82,071	1,736	33,304	1,379	118,490
South Sudan	—	—	11,894	—	11,894
Total	<u>1,005,375</u>	<u>42,556</u>	<u>104,671</u>	<u>(2,178)</u>	<u>1,150,424</u>

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

Prior Year - 2015	Grant funding of activities	Staff costs	Support costs	Other costs	Total 2015
	£	£	£	£	£
Sudan	1,219,518	33,779	42,886	145,685	1,441,868
Ethiopia	242,421	5,208	25,732	4,395	277,756
South Sudan	—	—	8,986	4,108	13,094
Total	1,461,939	38,987	77,604	154,188	1,732,718

6 Grant funding of activities

	Grantee Location	Number of grants made	Total 2016 £	Total 2015 £
Darfur Development and Reconstruction Agency	Sudan	1	342,242	382,421
SOS Sahel Sudan	Sudan	2	581,062	837,097
SOS Sahel Ethiopia	Ethiopia	2	82,071	242,421
Total		5	1,005,375	1,461,939

7 Support costs

	Unrestricted funds £	Restricted funds £	Total 2016 £	Total 2015 £
Staff costs	40,429	17,494	57,923	42,183
Office running costs	10,235	4,429	14,664	11,489
Governance Costs	4,486	1,941	6,427	17,642
Other costs	17,909	7,748	25,657	6,289
Total	73,059	31,612	104,671	77,603

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 Net income

This is stated after charging:

	Unrestricted funds £	Restricted funds £	Total 2016 £	Total 2015 £
Auditor's remuneration	5,685	315	6,000	6,000
Foreign Exchange gains/ (loss)	34,374	(1,860)	32,514	(98,792)
Operating lease rentals – land and buildings	9,216	421	9,637	8,065

9 Staff costs and Board of Directors members' remuneration

	2016 UK-based £	2016 Overseas £	2015 UK-based £	2015 Overseas £
Wages and salaries	75,930	—	73,404	—
Social security costs	7,119	—	6,831	—

Pension contributions	4,931	—	5,352	—
	<u>87,980</u>	<u>—</u>	<u>85,587</u>	<u>—</u>
Total staff costs	87,980		85,587	

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

	2016	2015
UK-based	2.83	3
Overseas	—	—
	<u>2.83</u>	<u>3</u>

No employees received a salary of over £60,000 excluding retirement benefits (2015 – none). Total key management personnel compensation for the year was £14,094 (2015 - Nil).

No member of the Board of Directors received any remuneration in respect of their services during the year (2015 – none). £298 was reimbursed to two members of the Board of Directors in respect of travel expenses during the year (2015 – £370 reimbursed to two members 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 £7,119 (2015 – £5,352). The outstanding contributions at the end of the year were £363 (2015 – £984).

10 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.

11 Tangible fixed assets

The Charity had no tangible fixed assets during the year under review.

12 Debtors

	2016	2015
	£	£
Grants and donations	516,434	458,413
Prepayments	2,515	2,834
Other debtors	7,590	40,958
	<u>526,539</u>	<u>502,205</u>

This include a grant debtor of £105,607 in respect of a final claim from the EC which is subject to verification by the EC and there is a risk that they may disallow some of the claimed costs which would reduce the amount received.

13 Creditors: amounts falling due in less than one year

	2016	2015
	£	£
Social security costs and other taxes	2,667	1,070
Accruals and deferred income	236,964	73,211
Other creditors	487,740	263,541
	<u>727,371</u>	<u>337,822</u>

14 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 2015 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 March 2016 £
Sudan					
Sand Dams in South Kordofan	22,146	13,877	(36,023)	—	—
Conflict reduction in South Kordofan	(6,267)	—	—	6,267	—
Civil Society in South Kordofan	(1,987)	—	—	1,987	—
Red Sea pastoralism	4,156	—	—	(4,156)	—
Red Sea livelihoods project	1,860	—	(1,860)	—	—
Agricultural Production by Smallholders in Red Sea State	503,541	75,935	(579,476)	—	—
Conflict reduction in Abyei	1,221	—	—	(1,221)	—
Pastoralist livelihoods, trade, and markets	719	—	—	(719)	—
Market monitoring in Darfur	267,079	101,443	(351,790)	(16,731)	—
Sudan fund	18,671	4,360	(23,031)	—	—
	811,139	195,614	(992,180)	(14,573)	—
Ethiopia					
Environmental rehabilitation in Southern Ethiopia	—	203,989	(85,185)	—	118,804
	—	203,989	(85,185)	—	118,804
South Sudan					
SOS Sahel South Sudan start-up	2,131	—	—	—	2,131
	2,131	—	—	—	2,131
Total restricted funds	813,270	399,603	(1,077,365)	(14,573)	120,935

15 Unrestricted funds

	Balance at 1 April 2015 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 March 2016 £
General funds	47,000	146,755	(84,606)	14,573	123,722
Designated funds					
Cash flow contingency	50,000	—	—	—	50,000
Contingency for forex difference	100,000	—	—	—	100,000
	150,000	—	—	—	150,000
Total unrestricted funds	197,000	146,755	(84,606)	14,573	273,722

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

- The contingency for cash flow fund represents reserves intended to cover SOS Sahel International UK's working capital requirements and to meet any temporary shortfall in funds.
- The contingency for foreign exchange differences 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 and other foreign currency denominated grants.
- The £14,573 transfer from restricted to unrestricted funds is prior years support costs on closed projects not accounted for in the unrestricted funds.

16 Analysis of net assets between funds

	General funds £	Designated funds £	Restricted funds £	Total £
Cash	402,161	150,000	43,328	595,489
Current assets	20,108		506,431	526,539
Current liabilities	(298,547)	—	(428,824)	(727,371)
	<u>123,722</u>	<u>150,000</u>	<u>120,935</u>	<u>394,657</u>

17 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 £9,637 (2015 – £6,802) inclusive of service charges and rates, with a break clause of three months' notice. The lease expires 31st March, 2017.

18 Capital commitments

At 31 March 2016 there were no outstanding commitments for capital expenditure (2015 – none).

19 Grants from the Department for International Development

	Balance at 1 April 2015 £	Income £	Expenditure £	Balance at 31 March 2016 £
Environmental rehabilitation in Southern Ethiopia (GPAF-IMP-040)	—	48,452	(48,452)	—
	<u>—</u>	<u>48,452</u>	<u>(48,452)</u>	<u>—</u>

20 Reconciliation of net income/(expenditure) to net cash flow from operating activities

	31 March 2016 £	31 March 2015 £
Net Income/(expenditure) as per the SOFA	(615,613)	624,434
Adjustments for		
(Increase)/decrease in debtors	(24,336)	(283,286)
Increase/(decrease) in creditors	389,551	(147,218)
Net Cash provided by (used in) operating activities	(250,398)	193,930

21 Cash in hand and at bank

	31 March 2016 £	31 March 2015 £
Cash at bank (GBP)	459,669	198,851
Cash at bank (EUR)	131,131	639,039
Cash at bank (USD)	4,689	7,997
Net Cash provided by (used in) operating activities	595,489	845,887

22. Funding Commitments

SOS Sahel international UK has further commitments with three partners namely DDRA, SOS Sahel Sudan and SOS Sahel Ethiopia

Project	Partner	Commitment	Timeframe	How commitments will be funded
Market Monitoring and Trade Analysis Phase 3 in Darfur- Sudan	Darfur Development and Reconstruction Agency	546,679 EURO	1 st April - 31 st October 2016	Funding from European Union
Agricultural and Fisheries Production in Red Sea- Sudan	SOS Sahel Sudan	3,524,986 EURO	1 st April 2016-28 th February 2017	Funding from European Union
Sustainable Environmental Rehabilitation Programme- Ethiopia	SOS Sahel Ethiopia	£127,772 GBP	1 st March 2016-30 th November 2016	Funding from Band Aid Trust, Northwick Trust, the Ernest Kleinwort Charitable Trust, Souter Foundation and the Allan and Nesta Ferguson Charitable Settement

23 Effect of transition to FRS 102 on reported financial position and financial performance

There were no adjustments to the overall figures on transition to FRS 102.

24 Related party transactions

There were no related party transactions in the period.