

SOS Sahel International UK

Annual Report and Accounts

For the year ended 31 March 2008



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

Charity Registration Number 296311

SOS Sahel International UK is a member of the Sahel Alliance

Contents

Reports

Legal and administrative information	3
Board of Directors' report	4
Auditors' report	17

Accounts

Statement of financial activities	19
Balance sheet	20
Principal accounting policies	21
Notes to the accounts	23

Board of Directors' report for year ended 31 March 2008

Board of Directors

Chair Alastair Hazell

Deputy Chair Bill Howard

Honorary Treasurer Chris Evans

Jake Bharier
Margie Buchanan Smith
Adam Cooke
Michael Cronk
Sarah Hughes
Martin Kalungu-Banda
Ian Leggett
Kevin O'Sullivan
Sara Pantuliano
Peter De Roos
Karen Twining Fooks
Robert Wells

President Elizabeth Bingham

Executive Director Sue Cavanna

Company Secretary Sue Cavanna

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Charity registration number 296311

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SOS Sahel International UK is a registered charity (no 296311) incorporated under the Companies Act 1985 (registered no 2100867) and governed by its Memorandum and Articles of Association

The Board of Directors who are also Trustees, presents 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 2008

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"

OBJECTIVES AND ACTIVITIES

Mission

SOS Sahel UK exists to find meaningful solutions to the poverty experienced by millions of people across the semi-arid lands of the African Sahel. We believe that this poverty has its roots in the historical neglect of dryland areas, and particularly in discrimination against pastoralists and nomadic groups. These challenges are deep-seated and call for significant change in the priorities and actions of both state and civil society.

Goals

Two broad goals guide SOS Sahel UK's development. To operate as an effective centre of excellence on the Sahel working specifically on pastoralism that is recognised for innovative and cutting-edge practice, and to be at the forefront of delivering rights-based approaches that bring about sustainable natural resource management in drylands via direct work in Sudan.

The organisation's strategic objectives for the next period are

- 1 To help dryland groups in the Sahel challenge marginalisation and secure their rights
- 2 To build greater understanding among policy-makers, donors, the development community and the UK public about pastoralism in the Sahel
- 3 To strengthen the quality of development practice in the Sahel

Activities

A three-pronged approach is applied to the issues of poverty and marginalisation in the Sahel

- Building from the bottom up by supporting people to secure and advocate their rights (this may include running projects directly ourselves through the Sudan programme or working with partner organisations and individuals)
- Influencing from the top down by providing information to those with the power to supply rights (through research and advocacy projects)
- Maintaining a specific interest in building better development practice, both by ourselves and within civil society to support the above two approaches (capacity building)

All SOS Sahel International UK's work is driven by the views and priorities of long-term partners and contacts in Africa. SOS Sahel International UK carries out its activities through projects implemented directly by itself and overseas offices in Ethiopia and Sudan, as well as with partners, institutions and individuals in other Sahelian countries. Grants to partners are made on the basis of the development of projects which fit with the above objectives. Current and planned activities supporting the above objectives are described in detail on pages 5 – 13.

KEY ACHIEVEMENTS AND PERFORMANCE

Background

SOS Sahel International UK has over twenty years' experience in the drylands of West and East Africa, supporting the efforts of local people to secure their access to natural resources and to manage these effectively. It works with a variety of partners, institutions, alliances and people in Africa and Europe.

2007-08 was a crux year for SOS Sahel UK. During the year the organisation started on new programmes and approaches that respond to today's needs. The new strategy, drawn up in January 2007, started delivering. The process of transition of its former overseas offices into national NGOs was completed with the independence of SOS Sahel Ethiopia in November 2007. This is an exciting time of change for the organisation.

SOS Sahel UK remains focused on working with poor and marginalised people in the Sahel. Much of the Sahel (Niger, Mali, Ethiopia, Chad and Burkina Faso) is rated in the bottom ten poorest nations in the world by the UNDP 2007-08 Human Development Report. Pastoral communities continue to be physically, socially and economically marginalised within their countries. Although Sudan is rated 147 out of 177 and Kenya 148 out of 177, these figures are misleading as both countries generate wealth that is outside the reach of those living in the dryland areas. The views and priorities of marginal pastoralist peoples must be brought centre stage so that they may share in their nations' development.

ACHIEVEMENTS AGAINST OVERALL PLANS FOR 2007-08

Progress made against the plans outlined in the 31 March 2007 Annual Report is reported against target areas:

1 To provide high-quality analysis of trends in drylands, through cutting-edge research carried out alongside communities

Scenario planning with pastoralists

SOS Sahel UK began a pilot project to find out what pastoralists think about the future threats and opportunities to their livelihoods. A process of scenario analysis was used to help pastoral leaders take control of issues which previously they thought were outside their remit and helps them communicate their ideas on broader policy and legal matters to those in power. Previous development models have delivered reactive participation from pastoralists rather than proactive engagement on issues affecting their lives. Finding a new and more inclusive approach is important now because:

- Some critical global trends are starting to coalesce – in climate, education, technology, urbanisation and economics (the so-called 'livestock revolution' of increased market demand for livestock products) – suggesting that the future for pastoralists may be qualitatively different than the past.
- Most NGO planning takes place over the short term but the key trends affecting pastoralists will have implications over generations.
- Pastoralism is a livelihood system that has always attracted lively debate about its relevance and viability in a way that other, equally rational, livelihood systems have not. But rarely do pastoralists themselves have the opportunity to set the terms of this debate or even proactively contribute to it primarily because of their social and political marginalisation.

A small group of experienced development practitioners from pastoral backgrounds met in August 2007 to consider this idea. They concluded that the potential benefits of scenario analysis are that it encourages thinking in generational terms (rather than the 3-4 years of most project plans) and that it forces us to concentrate on what makes change happen. Moreover, pastoralism, more than most livelihood systems, has suffered from highly polarised opinions about its viability. Scenario analysis may provide a place where the pessimists and the optimists can meet, since it involves the exploration and evaluation of a range of possible futures – positive or negative.

SOS Sahel UK has designed and implemented a methodology in Kenya to enable pastoral leaders to analyse future scenarios for their communities and identify the role that livestock mobility will need to play within their preferred future. Work started with a group of Boran livestock-keepers in Merti division of Isiolo district, northern Kenya through a process led by Daoud Abkula. Daoud is an elder from the area who also has many years of experience working with NGOs and the UN. Working through someone from the same social group gives pastoralists the space to discuss the future on their own terms first – before involving outsiders.

Preliminary results have shown this approach to be valuable as it places the development agenda into the hands of the Boran Dedha (its traditional governing body), rather than being controlled by an outside intervening agency. The Dedha have responded enthusiastically to the scenario process and have begun pursuing their own initiatives around land tenure, the control of range land water via deep bore holes and improving their internal governance. SOS Sahel UK will extend the process to another area in Kenya and Niger in West Africa in 2008.

Research on inequality

The United Nations' Millennium Development Goals (MDGs) attempt to establish improved access to basic human rights in developing countries, such as universal primary education for all. However, aggregated national statistics hide huge pockets of poverty in marginalised areas. Pastoralists fall into these areas, particularly in terms of education. Preliminary research was carried out looking at those few countries with available disaggregated information. This unsurprisingly showed vast discrepancies between national achievement of the MDGs and those in pastoral areas.

Securing livestock mobility

SOS Sahel UK in collaboration with IIED (International Institute for Environment and Development), began a one year pilot project of a 10 year programme. The purpose of the 12-month project is to

- Identify who is working on which aspects of livestock mobility in West and East Africa and document the key lessons of good practice
- Design, test and evaluate a methodology that enables local pastoral groups to articulate their vision and preferred way of preserving and developing mobility as a key feature of their particular pastoral livelihood system
- Build consensus among a small group of strategically placed organisations and individuals on how best collectively to address the above challenges including ideas for designing a more substantial body of work over subsequent years

During the period four out of eight country case studies were carried out in Sudan, eastern Ethiopia-Somali land Chad and the Niger-Nigeria border, documenting the experience of different actors in promoting livestock mobility. An over-arching review was made of the policy and legislative frameworks regulating livestock mobility at pan-African, regional and national levels. A documents and contacts database has been established and is being maintained to manage information gathered during the project. Six national and international experts have been identified who are commenting on the project outputs to date and who will attend the regional meeting in the next 6-month phase.

Key findings to date are in the Horn/East Africa, the absence of livestock corridors is becoming a growing constraint and conflict severely hinders livestock mobility. Livestock corridors common in West Africa and Sudan are a cost-effective tool for securing livestock mobility and ensuring peace. There is an active but unsupported livestock trade across the Sahel. Decentralisation of government power offers both opportunities and threats. Whilst pastoral legislation across the Sahel can be supportive it can be contradictory and confusing. Legislation alone is not enough to support pastoralism and livestock mobility. Cross-border cooperation is critical and there is now a growing pastoral civil society movement towards this end.

A major lesson emerging from the work so far is the huge potential that exists for cross-country and cross-region learning on a variety of issues ranging from the practicalities of demarcating livestock corridors, the legal provisions required to protect livestock mobility, the awareness-raising and training tools that best reach mobile pastoral communities and the nature of conflict-resolution mechanisms most likely to succeed. One positive result from carrying out these studies is that the conversations with policy-makers, donors and NGOs are starting to build a wider constituency of interest in livestock mobility more generally and in this project in particular. This programme has correctly identified that this is the right time to act on pastoral mobility in the Sahel.

2 To strengthen the link between donors, researchers and practitioners working in the Sahel

A Sahel Forum and public events

A public event was held in Oxford in October 2007 to discuss 'Who owns the future?' debating African pastoralism in a changing climate. Chaired by Jeremy Swift, a leading pastoral academic, this meeting brought together practitioners, donors, academics and members of the public to discuss the opportunities of climate change from the perspective of African pastoralists. Papers were presented by Daoud Abkula, a Boran elder and development specialist and Michele Nori, a tropical agronomist specialising in development sociology. Daoud gave an overview of the characteristics of pastoralism in the African context, specifically that of the Boran in Northern Kenya, and discussed the value of the Scenarios planning tool, as discussed above, in looking at climate change and its possible impact. Michele discussed how pastoralist groups are ideally suited to respond to the threats and opportunities of climate change because of their flexible, mobile and efficient livelihood approaches to the semi-arid range lands. Jeremy Swift presented shocking statistics showing how pastoral areas in key Sahelian countries are falling badly behind on various indicators, such as primary education, maternal mortality and primary healthcare. The event highlighted how those best able to deal with the challenges of climate change are neglected by higher policy-making bodies and donors.

Following a generous offer from the Dean of Christ Church Cathedral, Oxford, to use the Cathedral as a concert venue, SOS Sahel UK organised an African Christmas Concert on December 14th 2007 to highlight its work to a wider audience, and transmit a positive image of Africa and her Sahelian people. The event was hosted by Martin Kalungu-Banda, a trustee of SOS Sahel UK. Three West African acts brought the Cathedral alive with captivating sounds of the kora (African harp), riti (one-string fiddle) and djembe drumming. Margaret Sentamu, senior recruitment consultant and wife of the Archbishop of York, gave an address speaking of her own knowledge of the gulf between rich and poor in Uganda as well as highlighting aspects of SOS Sahel UK's work in the context of Christmas time. The event was a resounding success, gaining radio coverage as well as local publicity.

We have been fortunate to have the help of volunteers assisting us in running public events and in preparing publicity materials. We continue to welcome all offers of voluntary help within the UK office.

SOS Sahel UK has continued to build its networks and collaborations with other development actors in the Sahel. The Director acted as an advisor to the West African component of the Global Water Initiative. This is an international collaboration established by the HG Buffett Foundation, taking place in the three regions of East Africa, West Africa and Central America, in order to strengthen sustainable management of water resources through environmental protection, conservation legislation and capacity-building of relevant authorities. The aim is to increase the scale of interventions so that access to water is improved for larger numbers of people. SOS Sahel UK also participated in an international meeting, 'Re-greening the Sahel' in October 2007 attended by senior Sahelian practitioners and academics.

3 To strengthen African alliances, institutions and individuals capable of leading on dryland policy and development across the Sahel

Secretariat for the Alliance

After strategic discussions amongst members in the previous year, it became apparent that the member organisations of the Sahel Alliance were not yet ready to participate in cross-border project collaborations due to other project commitments in this year. It was agreed to review the opportunities in the coming year.

Leadership development

The focus this year was on supporting the leadership of existing partner organisations in Ethiopia and Sudan. This facilitated the eventual smooth transition of SOS Sahel Ethiopia to an independent organisation after several years protracted negotiations due largely to complex government procedures in Ethiopia. In Sudan the focus was on supporting leadership development through the strategic change process that was started this year.

Targeted support to partners

A cross-country programme was initiated during the year supporting SOS Sahel UK partners on micro-projects around Forest Regeneration and Natural Resource Management Learning. These small scale projects build on existing projects and community relations and can leverage much wider impact by tapping into key needs and requirements. The projects have covered a range of different aspects:

- Support of community forest management initiatives in 5 communities in Zinder, Niger to help them make productive use of their local forests whilst promoting environmental regeneration. Community associations made tree-planting plans, established water catchment structures, rural firewood markets, forest resource inventories and improved adult literacy.
- Changing policy makers attitudes in Zinder, Niger by bringing local councillors and foresters together to increase understanding of sound forest management practice and agree how they might work together more effectively. Four different government departments are involved in forest management with no coordinated approach to communities who manage forests. A series of meetings sparked debate particularly amongst the judiciary, about the need to better understand natural resource management issues and corruption in forestry management. This exciting initiative was scaled up to a national workshop for different interest groups in March 08 for all 7 regions of Niger which looked at training and synergies between the different organisations on decentralised natural resource management in Niger.

- Promotion of non-timber forest products amongst pastoral associations in Borana Ethiopia. This project has provided support to increase income from sustainable management and marketing of forest products such as gum Arabic, honey and aloe. Collectors of wild forest products have been organised into two Producer Cooperatives. A resource assessment survey has been carried out. Market linkages made and plans are in place to process waste products into marketable items such as wax from honey production into candles.

SOS Sahel Ethiopia

The Ethiopian office finally was able to transition to a national NGO at the end of November 2007. It has been a challenging process to fulfil all government requirements as well as set up the new functional organisation and hand over all assets from SOS Sahel International UK to the new organisation. The UK accounts contain Ethiopia as part of the organisation up to November 2007, at which point a final audit was carried out. After this transition SOS Sahel Ethiopia became a project partner on specific projects.

SOS Sahel Ethiopia continued to run projects in five major programme areas: Mekki, Koisha, Borana, Kaffa and Bale. The 5-year Borana Participatory Forest Management programme (in collaboration with FARM Africa) was completed during the year. This was one of the first community forest management programmes that succeeded in putting the community at the centre of natural resource management by working in close partnership with the regional and local government departments and the traditional Borana Gada institution. This project has helped transform conventional government-led forest management to a much more participatory approach enabling local people to secure their resource rights. For the local people involvement in the Participatory Forest Management process was their first real experience of ownership of a development process in collaboration with government. The practice has become a strong incentive for the local people to protect the forest on which their livelihoods depend. This project has made a significant contribution to changing the view that pastoralism is damaging to the environment in Ethiopia.

The Action Research Gender project was also completed during the period having worked over the last two and a half years, collaborating with partners from international and national NGOs, government departments at federal, regional and local levels, and with community groups. Information has been gathered on a number of specific topics related to 'gender'. These have included natural resource management (NRM), the charcoal trade, cross-border livestock trading and handicraft production/marketing in Somali region, participatory forest management (PFM) and impacts of drought on gender relations in Borana, and influences on and impacts of cultural change in South Omo. General information on gender issues has also been generated that indicates how pastoral men and women in Ethiopia lead their lives and overcome the growing challenges that face them. Information resulting from this project is being shared and documented in a number of different formats including through video, website and publications.

As a result an improved understanding of gender issues within the pastoral areas of Ethiopia has been achieved and is already being used as a basis on which to build more informed interventions and development policy and practice. Also many pastoral women, and men, should now have a better understanding of their own lives – why things are the way they are – and what opportunities are available that can be used to support more positive and gender equitable change. Networking between pastoral women has been initiated and advocacy and lobbying carried out.

Sahel ECO, Mali

During the period SOS Sahel UK continued to support Sahel ECO in its programmes in Tominian, Bankass and Koubaye. The Capacity Building for Pastoralist programme was extended to June 2008 in order to complete activities and capitalise on learning and experience of the project in the wider policy arena. The Community Resource Management project in Bankass and Tominian Districts, Mali, was completed at the end of 2007. This project targeted 43,500 beneficiaries over 3 years, with the aim of helping disadvantaged rural people through improving human rights and the allocation of natural resources within the context of decentralisation of governance and resource allocation in Mali. Issues revolved around the provision of adequate and reliable water for people and livestock, rights of access to forest and pastoral resources and food insecurity due to resource degradation and climatic variation. Twelve communities now have more secure and equitable access to safe water supplies through the building of concrete-lined wells and training of water committees. Rural communities in the area now have more secure livelihoods from activities carried out through the support and development of the traditional community association Farakunna. Activities ranged from the support of local language trainers, local credit groups, developing agricultural and pastoral techniques, negotiation on livestock corridors and inter-communal management of forests and re-investment of forest revenues. Farakunna is now administering its own poverty-reduction strategies, and is working with two state-run projects to support farmer organisations.

4. To assure a high calibre programme in Sudan

Sudan country strategic plan

SOS Sahel UK has worked in Sudan for 20 years however the context in which it is operating has changed dramatically, particularly since the Comprehensive Peace Agreement (CPA) in 2005. A country strategy meeting was held in Khartoum in November 2007 with staff and key external specialists. In line with SOS Sahel UK's overall strategy a strategic rethink for Sudan was necessary to consider seriously the organisation's future role in contributing to the wider civil society movement in Sudan as well as how best to respond to the urgent challenges now facing the country. A change process was initiated as a result of this meeting focusing on increasing programme effectiveness and efficiency, targeting new work in support of the CPA and improving the capacity of the organisation to deliver a Sudan programme complementary to the SOS Sahel UK pastoral programme. A second workshop was held in Port Sudan with the Red Sea Hills Team in February 2008 to identify and drive the next steps in the region.

A specific appeal for Sudan to our existing supporters was launched in September 2007 to enable SOS Sahel UK to support the Sudan leg of the strategic change process. This was well received and enabled us to run the various strategic change workshops, invest in advisory support to staff as well as support programme development. This fund also has helped meet shortfalls on existing projects, specifically the conflict reduction project in North Kordofan.

Ongoing programme support

During the period there were ongoing projects in three areas: Khor Arba at in Red Sea Hills State, three localities in North Kordofan and three localities in South Kordofan.

In Red Sea State the second year of the Post-Conflict Community Based Rural Recovery Programme (RRP) was carried out in Khor Arba'at District as part of a broader RRP consortium with IRC and ACORD. This is one of ten RRP initiatives being carried out across Sudan. The focus of the project this year was on the development of income-generating activities for marginalised groups ranging from livestock restocking and cooperative market gardening to supporting independent fishing cooperatives. All work has been carried out through the local community association, the Arba at Development Association, supporting them to carry out the work directly in order to assure that this organisation can work effectively in representing the community interests beyond the period of SOS Sahel UK involvement.

Linked with the RRP project of supporting livelihoods there has also been major technical support for rehabilitating earth dams in the Khor Arba'at delta. The main, state-managed, concrete dam above the project area had been seriously damaged in the previous year causing widespread destruction throughout the delta and leading to the urgent requirement to rebuild the smaller dams downstream. These dams serve the dual purpose of channelling flood water into productive land as well as protecting village settlements from the effects of perennial flash flooding.

In South Kordofan a pilot one year programme began to extend successful work on conflict reduction in North Kordofan into the three neighbouring localities in South Kordofan. This built on initial practical initiatives that had been carried out in the previous year. South Kordofan is a highly strategic part of Sudan located on one of the fault lines of the civil war. The legacy of the war and the challenges of implementing the peace agreement here are overlaid on more generalised shortcomings in the policy and practice of natural resource management in Sudan. This project is a first step towards reducing the conflict over shared natural resources between pastoralists and farmers and developing an approach for a longer programme. Assessments of requirements have been made through detailed participatory consultations with 14 communities as well as 13 meetings with relevant local institutions, government administrators and NGOs. A study has been carried out on the legal, technical and institutional framework governing land from the perspective of its users, identifying what they perceive to be its limitations and its successes as well as the priorities for change. A second study on existing water resources also recommended appropriate and sustainable technical solution. The results of cattle route demarcation were assessed. Natural resource management work in South Kordofan is markedly different than in North Kordofan. It requires greater sensitivity due to political tensions as well as conflicting tenure and use of land and natural resources necessitating a considered and long-term approach.

The Reduction of Resource-Based Conflict project in North Kordofan continued under interim funding for the year as UNDP has been restructuring and reviewing its strategy during the period. UNDP has been very supportive of the work carried out on this project but they are looking to bring natural resource conflict issues into a broader programme in three neighbouring states. Two Community Development Fund projects were carried out during the year. Technical support on peace building was provided to women and youth centres, herders' and farmers' unions as well as to local mediators. Conflict reduction training was given to teachers and a workshop carried out with the Native Administration as well as additional training provided to the Ministry of Agriculture, at the request of IFAD. Mapping exercises were carried out to map pasture and emergency resources and monitoring of cattle routes continued through coordination with the range management department, pastoral and farmers unions and the Native Administration. SOS Sahel UK is looking to take its experience on conflict reduction into four new localities on the western border of North Kordofan.

In addition to the main conflict reduction work in North Kordofan rehabilitation of five hafirs (traditional water reservoirs) was carried out during the period. The clearing, re-digging, protection and management of these water sources is critical for increasing the amount of water available to communities for both people and animals through the dry season.

PLANS FOR FUTURE PERIODS

A business plan was developed in January 2008 for the three years commencing April 2008. The plan looks at the existing strategy and puts it into operational terms, focusing on the viability and sustainability of the organisation over the next three years. It represents the organisational shift to a UK-based operation carrying out research and policy projects relating to and working with partners in the Sahel, whilst maintaining a key programme in Sudan at least for the duration of the plan.

Outcomes

Objective 1 To help dryland groups in the Sahel challenge marginalisation and secure their rights

1 A programme in Sudan that responds effectively and appropriately to the current challenges facing the country and that confirms SOS Sahel UK's reputation as an NGO in Sudan recognised for its leadership in rights-based approaches to bring about sustainable natural resource management in drylands

2 A tested methodology for facilitating scenario analysis and planning with pastoral institutions that is valued by those institutions and starting to be adopted by other practitioners and policy-makers

3 A solid network of contacts established with key pastoral specialists across the Sahel, and new relationships developed with dryland groups in strategic countries

4 Strategic dryland initiatives, designed and implemented by SOS Sahel UK's existing or future partners, and which contribute towards the above objective, are supported with funds from Northern donors

Objective 2 To build greater understanding among policy-makers, donors, the development community and the UK public about pastoralism in the Sahel

1 Long-term programme (minimum five years) to promote and secure livestock mobility across the Sahel designed, funded and operational in collaboration with a core group of African pastoral civil society organisations

2 At least one substantial action research and/or advocacy initiative designed and funded each year which addresses cutting edge or neglected aspects of pastoral development

3 UK stakeholders (UK government, NGOs, journalists, researchers) increasingly turn to SOS Sahel UK as a key source of information and analysis on pastoralism in the Sahel

The UK general public, specifically within Oxfordshire, are increasingly aware of the Sahel and pastoralism, and recognise and rely on SOS Sahel UK to keep them updated on this region. Sahel Forum

Objective 3 To strengthen the quality of development practice in the Sahel

SOS Sahel UK's obligations with respect to the organisational development of CRAC-GRN, Sahel ECO and SOS Sahel Ethiopia are fulfilled in a way that is valued by those organisations

The secretariat function for the Sahel Alliance is carried out until April 2009

Activities for 2008-09

Objective 1

Scale up to 4 programmatic areas in Sudan working on conflict reduction and rural recovery: Red Sea State, North Kordofan, South Kordofan, Broader Civil Society

Scenario analysis and planning for pastoralists (The pilot project in Kenya should be tested more widely both within Kenya and in other Sahelian countries, and potentially scaled-up to influence pastoral development planning at national levels)

Consultation process with key Southern actors

Building a network of practitioners contributing to different projects and initiatives

Development of a pastoral primary education programme

Small research projects

Livestock mobility (first phase to November 2008, subsequent multi-year programme anticipated)

Action research on new bio-fuel development and climate change the impact on pastoral livelihoods

'Opportunistic' private lobbying of government/donors (e.g. around Millennium Development Goals)

Public events whose primary objective is public education

Capacity building of existing SOS Sahel UK partners in Niger, Mali and Ethiopia as requested by them

Carry out Sahel Alliance secretariat in conjunction with Niger Chair (until April 2009)

Outcomes

A long-term strategy to enhance the calibre of leadership among civil society groups in the Sahel is developed and funded in partnership with key organisational development practitioners in the South

SOS Sahel UK is recognised by its peers and other stakeholders for its commitment to promoting shared learning and collaboration between practitioners in the Sahel

SOS Sahel UK is respected as an authoritative, lean and sustainable organisation capable of achieving its objectives

Activities for 2008-09

Leadership work, engaging with senior African practitioners to develop the leadership of key Africans influencing the sphere of work that fits with SOS Sahel UK's mandate – focus on women within traditional structures

Sahel Forum – providing a forum for practitioners to engage with their peers

Internal capacity building for SOS Sahel UK to ensure the appropriate skill set is obtained for delivering the strategy

FINANCIAL REVIEW FOR THE YEAR

Review of results

SOS Sahel International UK raised £2.5 million for the year ended 31 March 2008 (2007 £2.7 million). The organisation's principal funding sources (as detailed in note 1 on page 23-24) range from governmental organisations both in the UK and overseas to other grant making bodies and charitable organisations. Although direct project expenditure decreased to £1.8 million, grants to partners increased to £1.2 million with the transition of SOS Sahel Ethiopia to an independent organisation, increasing total expenditure on charitable activities by 5% to £3 million (2007 £2.9 million). The cost of generating funds and governance costs was kept to 5% of total income. This year there were net outgoing resources of £735,194 (compared to net outgoing resources in 2007 of £298,177) due to the transfer of projects to SOS Sahel Ethiopia.

The transfer of projects to SOS Sahel Ethiopia in November 2007 has significantly changed the shape of the organisation's finances, as this involved the transfer of remaining Ethiopian restricted project funds to the new organisation. All assets and liabilities associated with the Ethiopian operation were also transferred as part of the procedure and audited statements agreed at the point of transition. This is reflected in SOS Sahel UK's accounts by a 53% decrease in closing reserves to £0.6 million, represented by a 63% decrease in restricted reserves, although there was a small increase of 2% in unrestricted reserves to £207,968 (2007 £203,400). The increase in unrestricted reserves was an improvement on budget due to better income than forecast on account of the receipt of a legacy as well as the controlling of costs. The designated contingency fund remained £100,000.

The results for the year are set out 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 Policy

The Board of Directors of SOS Sahel International UK has agreed to maintain unrestricted reserves to meet the requirements of SOS Sahel International UK's working capital and to meet any temporary shortfall in funds, unforeseen non-budgeted currency risks and other unforeseen non-budgeted expenditure so as to enable SOS Sahel International UK to meet its charitable objectives. The organisation views working capital as the equivalent of 3 months unrestricted expenditure plus the equivalent of an additional month to cover any temporary shortfalls. With the transition of the Ethiopian operations to an independent organisation, the overall exposure on restricted projects has been reduced.

The Board of Directors reviews this Reserves policy and amount of reserves required annually as part of the budget setting process. The designated contingency fund was maintained at £100,000 during the year to comply with this policy.

Board of Directors' report for year ended 31 March 2008

Restricted funds of £0.4 million represent unspent moneys received from donors who have specified certain conditions for its 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.

Designated funds are those funds which have been set aside by trustees for specific areas of charitable work. The designated fund for fixed assets represents resources invested in SOS Sahel International UK's fixed assets (less those assets funded from restricted funds) which are therefore not available for other purposes. At 31 March 2008 depreciation of assets owned during the year decreased this fund to £2,767 (2007: £6,141). The other designated fund represents the contingency fund (£100,000).

General reserves are funds that have no restrictions on their use, unlike restricted, which must be used for some specific purpose. These funds were £105,201 at 31 March 2008. Total unrestricted funds (general and designated) were £207,968 at 31 March 2008 (2007: £203,400).

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.

Risk management

The Board of Directors has assessed 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. The likelihood and impact of material risks are reviewed on a monthly basis by a Risk Committee by the Board of Directors. The organisational shifts with the implementation of the strategy, requirements of the Sudan programme and development of the new research and policy programme require close monitoring of the related risks. The Risk Committee reports to the Board of Directors.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Board of Directors

All members of Council and the Board of Directors are appointed in accordance with the Articles of Association. The Association was initially registered with 30 members. 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, who are also Trustees of the Charity, has between five and fifteen members who are all drawn from the Council. Election of Directors is by a 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 reappointed if re-elected. They may exercise all the powers of the Association, subject to the Charities Act 1993 and the Memorandum and Articles of Association.

The Honorary Officers of the Association are the Chair, the Honorary Treasurer and the Deputy Chair. These officers are appointed for one year at the annual general meeting but may stand for re-election at the next and subsequent meetings.

Board of Directors' report for year ended 31 March 2008

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. Existing procedures have been reviewed and updated on the induction and training for 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. On-going 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	Nicholas Hall	Mahmoud Saleh Osman Salih
Steve Brnstow	Rupert Hughes	Dr Hassan El Tayeb Salih
Andrew Carpenter	David Kennard	Dr Gill Shepherd
Laurence Cockcroft	Sir Christopher Lever	Patricia Silkin
David Campbell	John Makin	Valene Singleton
Dr Nigel Cross	Andrew Mitchell MP	James Steel
John Edwards	Caroline Montagu	Sir Alec Stirling
Muna Elmahi	Mary Myers	Baroness Janet Whitaker
Kate Ewart-Biggs	Mary Nugent	Paul Wilson
Simon Gillett	Anthony O'Sullivan	Patrick Wintour
Alan Goulty	Osama Mahmoud Salih	Francis Witts

An Executive Director, who also acts as Company Secretary, is appointed by the Board of Directors to manage the day to day operations of the charity. The Director is supported by a small head office team in the UK.

The following staff and advisers worked for SOS Sahel International UK during the year:

UK staff

Sue Cavanna	Executive Director
Jackie Cartwright	Finance Manager (to July 2007)
Janey Forgan	Finance Officer (to July 2007), Finance Manager (from August 2007)
Lucy Polson	Programme Support Officer
Branwen Thomas	Administrator
Izzy Birch	Programme Advisor
Anna Ciapska	Assistant Accountant (from July 2007)

Country Programme Directors and Representatives

Feyera Abdi	Programme Director, Ethiopia
Mohamed Abdel Mahmoud Ibrahim	Programme Director, Sudan

The following people are heads of partner organisations

Mary Allen	Director, Sahel ECO, Mali
Dr Bembello	Director, SOS Sahel Niger
Feyera Abdi	Executive Director, SOS Sahel Ethiopia

Board of Directors' report for year ended 31 March 2008

Board of Directors responsibilities statement

Law applicable to charities in England and Wales requires the Board of Directors to prepare accounts for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) which give a true and fair view of SOS Sahel International UK's financial activities during the year and of its financial position at the end of the year. In preparing accounts giving a true and fair view, the Board of Directors should follow best practice and

- select suitable accounting policies and then apply them consistently,
- make judgements and estimates that are reasonable and prudent
- follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts,
- prepare the accounts on the going concern basis unless it is inappropriate to presume that SOS Sahel International UK will continue in operation

The directors are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of SOS Sahel International UK and which enable them to ensure that the accounts comply with the Companies Act 1985. They are also responsible for safeguarding the assets of SOS Sahel International UK and hence 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

Re-appointment of auditors

The auditors, Critchleys, will be proposed for re-appointment in accordance with Section 385 of the Companies Act 1985.

Signed on behalf of the Board of Directors


Alastair Hazell, Chairman

06 10 08

Approved by the board on

06 10 08

INDEPENDENT AUDITORS' REPORT

To the Members of SOS Sahel International UK

We have audited the accounts of SOS Sahel International UK for the year ended 31 March 2008 which comprise the Statement of Financial Activities, the Balance Sheet, the Accounting Policies and the related notes. These accounts have been prepared in accordance with the accounting policies set out therein.

This report is made solely to the charity's members as a body, in accordance with Section 235 of the Companies Act 1985. 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 auditors

The directors' (who are also the trustees of SOS Sahel International UK for the purposes of charity law) responsibilities for preparing the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Board of Directors' responsibilities statement.

Our responsibility is to audit the accounts in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the accounts give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you whether, in our opinion, information given in the Board of Directors' Report is consistent with the accounts.

In addition we report to you if, in our opinion, the charity has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding trustees' remuneration and other transactions is not disclosed.

We read the Board of Directors' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the judgements made by the directors in the preparation of the accounts and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance as to whether the accounts are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the accounts.

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

Opinion

In our opinion

- the accounts give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the charity's affairs as at 31 March 2008 and of its incoming resources and application of resources including its income and expenditure for the year then ended
- the accounts have been properly prepared in accordance with the Companies Act 1985 and
- the information given in the Board of Directors' Report is consistent with the accounts

Critchleys
Chartered Accountants
Registered Auditors
Oxford

6/10/08

Statement of Financial Activities (including Income and Expenditure) for the year ended 31 March 2008

	Notes	Unrestricted			Total 2008 funds £	Total 2007 funds £
		General fund £	Designated funds £	Restricted funds £		
Incoming resources						
Incoming resources from generated funds						
Voluntary income	1	161,095	—	2,250,802	2,411,897	2,692,894
Investment income		42,370	—	—	42,370	24,360
		203,465	—	2,250,802	2,454,267	2,717,254
Incoming resources from charitable activities	2	15,313	—	4,779	20,092	17,898
Other incoming resources	3	—	—	—	0	1,080
Total incoming resources		218,778	—	2,255,581	2,474,359	2,736,232
Resources expended						
Cost of generating funds						
Costs of generating voluntary income	4	78,330	1,017	—	79,347	77,854
Charitable activities alleviating poverty and marginalisation across the Sahel						
Ethiopia (SOS Sahel Ethiopia)		6,693	255	2,056,285	2,063,233	2,024,058
Kenya (RPK)		—	—	—	0	19,727
Mali (Sahel ECO)		3,033	116	377,627	380,776	347,918
Niger (SOS Sahel Niger – CRAC-GRN)		3,033	116	61,583	64,731	96,504
Sudan		12,968	494	470,977	484,439	409,036
UK-led projects		16,106	614	65,741	82,461	12,647
	5	41,832	1,595	3,032,213	3,075,640	2,909,891
Governance costs	7	53,805	761	—	54,566	46,666
Total resources expended		173,967	3,373	3,032,213	3,209,553	3,034,409
Net (outgoing)/incoming resources before transfers		44,812	(3,373)	(776,632)	(735,194)	(298,177)
Transfers between funds		(36,869)		36,869	—	—
Net(outgoing)/ incoming resources after transfers	8	7,943	(3,373)	(739,763)	(735,194)	(298,177)
Balances brought forward at 1 April 2007		97,259	106,141	1,168,838	1,372,238	1,670,415
Balances carried forward at 31 March 2008		105,202	102,768	429,075	637,045	1,372,238


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


The notes on pages 23 to 30 form part of these accounts

Balance Sheet as at 31 March 2008

	Notes	2008 £	2008 £	2007 £	2007 £
Fixed assets					
Tangible fixed assets	11		2,768		6,141
Current assets					
Debtors	12	130,230		406,305	
Investment account		835,863		440,106	
Cash at bank and in hand		311,114		899,650	
Total current assets		1,277,207		1,746,061	
Creditors amounts falling due within one year	13	(642,931)		(379,964)	
Net current assets			634,277		1,366,097
Net assets			637,044		1,372,238
Represented by					
Funds and reserves					
Restricted funds	14		429,076		1,168,838
General fund			105,201		97,259
Designated funds					
Fixed assets		2,767		6,141	
Contingency fund		100,000		100,000	
			102,767		106,141
Total unrestricted funds	15		207,968		203,400
Total charity funds			637,044		1,372,238

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

Chair 
 Approved on 06.10.08

Treasurer 

The notes on pages 23 to 30 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. The format of the Income and Expenditure account has been adapted from that prescribed by the Companies Act 1985 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.

Donated investments and property are included at their probate value or their market value on the date of receipt.

Other donated goods and services, excluding volunteer time, are included in the statement of financial activities at their estimated market value. The value of donated goods and services has been noted in the report of the Board of Directors.

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.

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 cost of generating funds represents the cost of inducing others to make gifts of voluntary income to the charity.

Charitable activities comprises direct expenditure incurred on the 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 with the governance arrangements of the SOS Sahel International UK which 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 written off in charitable expenditure during the accounting period.

Pension scheme

SOS Sahel International UK makes agreed contributions to individual "money-purchase" pension schemes for certain employees. The contributions payable for the year are expensed as incurred.

Taxation

The company is a registered charity and benefits from the exemptions from UK taxation on its income and capital gains granted by s 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 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 SOFA as incurred.

Notes to the Accounts 31 March 2008

1 Voluntary income

	Restricted funds £	Total 2008 £	Total 2007 £
Governmental organisational grants			
CIDA (Canadian International Development Agency)	10,672	10,672	—
Department for International Development (Ethiopia)	4,059	4,059	14,754
European Union (Ethiopia)	0	0	(113,495)
European Union (Mali)	72,967	72,967	70,035
Government Isle of Man			21,670
Guernsey Overseas Aid	26,240	26,240	22,300
International Fund for Agricultural Development (IFAD)	4,158	4,158	—
Royal Netherlands Ministry of Foreign Affairs	700,014	700,014	614,051
States of Jersey Overseas Aid Committee	46,105	46,105	45,535
United Nations Office (UNDP)	62,927	62,927	260,360
	927,142	927,142	935,210
Other organisational grants			
Big Lottery Fund Grant (NLCB)	37,767	37,767	190,830
CAFOD Trocaire (European Union Funds)	0	0	95,454
CARE	52,138	52,138	82,470
Christian Aid	31,609	31,609	207,414
Christian Relief and Development Organisation	0	0	6,369
Comic Relief (Ethiopia)	0	0	7,256
Comic Relief (Mali)	171,487	171,487	117,191
Cordaid	72,577	72,577	84,734
Drylands Coordination Group (DCG)	17,670	17,670	—
FARM Africa (European Funds Joint Project)	28,168	28,168	84,688
FARM Africa (Royal Netherlands Funds Joint Project)	0	0	119,037
IDRC	20,274	20,274	37,250
IDE	(3,210)	(3,210)	12,637
IIED	192	192	—
IIED (HG Buffett Foundation Joint Projects)	183,507	183,507	—
International Rescue Committee (UNDP joint funding)	329,093	329,093	102,993
Insh Aid	0	0	246,699
IUCN (International Union for the Conservation of Nature)	2,886	2,886	—
Norwegian People's Aid	25,026	25,026	78,844
Oxfam Canada	0	0	5,970
Oxfam GB	119,096	119,096	76,513
PANOS	0	0	10,165
Save the Children USA	30,259	30,259	57,427
SLUF (Sustainable Land Use Forum)	0	0	9,722
Other	8,023	8,023	14,698
	1,126,562	1,126,562	1,648,361

Notes to the Accounts 31 March 2008

	Unrestricted funds £	Restricted funds £	Total 2008 £	Total 2007 £
Donations from trusts, corporates and other groups				
Abbotswood Properties Ltd	—	100,000	100,000	—
Allan & Nesta Ferguson Charitable Trust	—	15,000	15,000	—
Body Shop Foundation	—	5,000	5,000	—
Bryan Guinness Charitable Trust	—	10,000	10,000	—
CB & HH Charitable Trust	2,000	—	2,000	—
Cumber Family Charitable Trust	—	—	—	1,000
Dingwall Charitable Trust	1,500	—	1,500	1,500
Ernest Kleinwort Charitable Trust	—	—	—	10,000
HCD Memorial Fund	—	18,000	18,000	—
Indigo Capital Ltd	—	—	—	2,500
Inner Wheel Club of Londonderry	1,500	—	1,500	—
JJ Charitable Trust	—	20,000	20,000	—
Joel Joffe Charitable Trust	2,500	—	2,500	—
Man Group Charitable Trust	10,000	—	10,000	—
Merriman Charitable Trust	2,500	—	2,500	—
Opengate Trust	—	—	—	3,000
Paget Charitable Trust	1,000	—	1,000	1,000
Rufford Maunce Laing Trust	—	5,000	5,000	—
Seven Pillars of Wisdom Trust	—	1,000	1,000	—
Souter Charitable Trust	—	—	—	1,000
Sudan Forest Project	—	2,908	2,908	—
Other Trusts	1,980	1,750	3,730	5,250
Other Rotary & Community organisations	5,869	125	5,994	2,555
Other Corporate organisations	316	—	316	250
	29,165	178,783	207,948	28,055
Donations from individuals				
AA Mahmoud	—	3,916	3,916	—
Anon	1,252	—	1,252	—
P J Allen	—	—	—	1,000
R M Baker	1,312	—	1,312	1,312
T Bartlam	—	—	—	2,500
M Beesley	1,100	—	1,100	—
M J Canty	2,000	500	2,500	1,250
TH Carter	2,240	—	2,240	—
K Clark	1,000	—	1,000	—
R M Cole	—	—	—	2,000
D R Cotton	—	—	—	1,000
J Dawson	—	—	—	1,000
JT Howell	300	2,000	2,300	—
AEB Kestelman	600	2,000	2,600	—
C Kinsky	1,050	—	1,050	—
PN Legh-Jones	1,000	—	1,000	—
M Moody-Stuart	1,000	—	1,000	1,000
K O'Sullivan	1,000	—	1,000	1,000
P de Roos	500	500	1,000	1,500
P Sands	—	—	—	1,500
P Scott	2,500	—	2,500	2,500
A Smith	6,000	1,000	7,000	—
D M Sprackling	1,200	—	1,200	1,200

Notes to the Accounts 31 March 2008

	Unrestricted funds £	Restricted funds £	Total 2008 £	Total 2007 £
Donations from individuals continued				
K Thirlwall	1,290	—	1,290	—
Other	43,616	8,399	52,015	46,153
	68,960	18,315	87,275	64,915
Legacies				
Bosworth Dixon legacy	—	—	—	1,000
Joanna Whalley legacy	62,970	—	62,970	—
	62,970	—	62,970	1,000
Goods in kind – CAFOD Trocaire	—	—	—	15,353
TOTAL	161,095	2,250,802	2,411,897	2,692,894

2 Incoming resources from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2008 £	Total 2007 £
Sundry Sales	5,488	2,051	7,538	11,345
Consultancy	9,826	2,728	12,554	—
Micro credit scheme income	—	—	—	6,553
TOTAL	15,313	4,779	20,092	17,898

3 Other incoming resources

	Unrestricted funds £	Restricted funds £	Total 2008 £	Total 2007 £
Sale of overseas vehicles	—	—	—	202
Other income	—	—	—	878
TOTAL	—	—	—	1,080

4 Cost of generating funds

	Unrestricted costs £	Designated costs £	Restricted costs £	Total 2008 £	Total 2007 £
Staff costs	50,912	—	—	50,912	58,973
Office running costs	8,937	1,017	—	9,954	12,361
Other costs	18,481	—	—	18,481	6,520
TOTAL	78,330	1,017	—	79,347	77,854

5 Charitable activities including grants payable and activities directly undertaken by the charity

	Grants Payable £	Staff costs £	Project activities £	Other costs £	Support costs £	Total 2008 £	Total 2007 £
Overseas programmes							
Ethiopia	818,035	379,603	584,009	264,525	17,061	2,063,233	2,024,058
Kenya	—	—	—	—	—	—	19,727
Mali	373,045	—	—	—	7,731	380,776	347,918
Niger	57,000	—	—	—	7,731	64,731	96,504
Sudan	—	119,299	265,035	67,049	33,056	484,439	409,036
UK-led projects	—	11,522	25,754	4,129	41,056	82,461	12,647
TOTAL	1,248,080	510,424	874,798	335,703	106,635	3,075,640	2,909,891

Notes to the Accounts 31 March 2008

6 Support costs

	Unrestricted costs £	Designated costs £	Restricted costs £	Total 2008 £	Total 2007 £
Staff costs	32,519	—	47,332	79,851	58,449
Office running costs	4,763	1,595	9,254	15,612	12,252
Other costs	4,549	—	6,621	11,170	22,050
TOTAL	41,831	1,595	63,207	106,633	92,751

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

7 Governance Costs

	Unrestricted costs £	Designated costs £	Restricted costs £	Total 2008 £	Total 2007 £
Staff costs	38,405	—	—	38,405	26,415
Office running costs	6,685	761	—	7,446	5,483
Other costs	8,715	—	—	8,715	14,768
TOTAL	53,805	761	—	54,566	46,666

8 Net incoming resources

This is stated after charging (crediting)

	Unrestricted costs £	Designated costs £	Restricted costs £	Total 2008 £	Total 2007 £
Auditor's remuneration	7,991	—	—	7,991	9,068
Depreciation	—	3,373	—	3,373	866
Operating lease rentals- land and buildings	15,086	—	—	15,086	13,500

9 Staff and volunteer costs and Board of Directors members' remuneration

	2008		2007	
	UK Based £	Overseas £	UK Based £	Overseas £
Wages and Salaries	152,313	498,152	124,111	478,167
Social Security costs	15,184	—	11,972	—
Pension contributions	10,058	—	8,146	—
TOTAL PERSONNEL AND STAFF COSTS	177,554	498,152	144,229	478,167

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

	2008	2007
UK based	6	5
Overseas	192	201
	197	206

There were no employees receiving a salary of over £60,000 (2007 – nil) not including retirement benefits

Notes to the Accounts 31 March 2008

SOS Sahel International UK makes agreed contributions to a Friends Provident Life & Pensions Ltd money-purchase pension scheme for certain employees. The scheme is administered by Macmillan Tweedy. The cost represents amounts payable in the year. The scheme assets are separate from the charity.

The employer contribution is 6-9% of pensionable earnings, subject to income available. All permanent UK-based employees may participate in this scheme. The amount paid by SOS Sahel International UK by way of contributions in the year amounted to £10,058 (2007 - £8,146). There were £1,206 (2007 - £1,291) outstanding contributions at the end of the year pending the payment of March contributions in April 2008.

No member of the Board of Directors received any remuneration in respect of their services during the year. Expenses of £52.50 were paid to 1 trustee in respect of travel expenses to attend organisational business (2007 - £58 for 1 trustee in respect of travel expenses to attend a Sahel Alliance meeting).

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

	UK Office Equipment £	UK Information Technology £	Total £
COST			
At 1 April 2007	3,905	11,808	15,713
Additions	—	—	—
Disposals	(1,967)	—	(1,967)
At 31 March 2008	1,938	11,808	13,746
DEPRECIATION			
At 1 April 2007	866	8,706	9,572
Charge for the year	1,302	1,034	2,336
Disposals	(929)	—	(929)
At 31 March 2008	1,239	9,740	10,979
NET BOOK VALUE			
At 31 March 2008	699	2,068	2,768
At 31 March 2007	3,039	3,102	6,141

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

12 Debtors

	2008 £	2007 £
Grants and donations	109,532	230,119
Prepayments	4,382	5,459
Other debtors	16,316	170,727
	130,230	406,305

Notes to the Accounts 31 March 2008

13 Creditors amounts falling due in less than one year

	2008 £	2007 £
Social security costs and other taxes	4,376	4,041
Accruals and deferred income	53,203	49,933
Other creditors	585,351	325,990
	642,931	379,964

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 1 April 2007 £	Incoming resources £	Outgoing resources/ utilised £	Transfer £	Balance at 31 March 2008 £
Sudan					
Desert Voices	6,056	(852)	(4,302)	—	902
Hafir Rehabilitation Project	15,036	18,916	(18,267)	—	15,685
Khor Arba'at Dam Rehabilitation Project	46,830	31,811	(54,903)	(7)	23,731
Khor Arba'at Women's Project	—	52,480	(360)	—	52,120
Reduction of Resource Based Conflict – North Kordofan	14,453	57,395	(74,030)	6,156	3,974
Reduction of Resource based Conflict – South Kordofan	4,090	134,412	(31,691)	7,912	114,723
Rural Recovery Programme	16,558	312,850	(231,537)	—	97,871
Red Sea Hills micro-credit scheme	6,526	0	(14)	—	6,512
Sudan Fund	—	13,673	(4,702)	11,344	20,315
Sudan Programme	—	19,501	(31,577)	12,077	1
	109,549	640,186	(451,383)	37,482	335,834
Mali					
Pastoralists Project	50,053	161,628	(185,868)	—	25,813
Jiton Wells Programme	22,307	1,904	(10,771)	—	13,440
Tominian Environment (EU)	9,849	67,562	(77,411)	—	—
Tominian Environment (Big Lottery)	67,670	31,325	(98,995)	—	—
Mali programme	176	—	—	(176)	—
	150,055	262,419	(373,045)	(176)	39,253
Ethiopia					
Smallholder Apiculture Development	1,421	(1,352)	(69)	—	—
Bale Mountains Development Project	58,538	228,535	(287,073)	—	—
Borana Forest Management Project	37,905	29,923	(67,828)	—	—
Can Land Registration Work?	16,351	—	(16,351)	—	—
Action Research Project	7,113	18,647	(25,760)	—	—
Enhancing Afar & Borena Livelihoods Efforts	7	52,138	(52,145)	—	—
Bobella Power Tools	10	—	(10)	—	—
Pastoralists in Southern Ethiopia DCG study	—	17,670	(17,670)	—	—
Drought Cycle Management	61,573	72,577	(134,150)	—	—
Economic valuation of pastoral research	—	2,886	(2,886)	—	—
International Bee Conference	151	—	(151)	—	—
Scaling Up Integrated Watershed Mgt	2,149	—	(2,149)	—	—
Food Security Capacity Enhancement	181,869	31,609	(213,478)	—	—
Land Tenure Action Research	5,710	—	(5,710)	—	—
Pastoralist Food Security	81,612	—	(81,612)	—	—
Pastoral Research Mapping	29	30,259	(30,288)	—	—

Notes to the Accounts 31 March 2008

	Balance 1 April 2007 £	Incoming resources £	Outgoing resources/ utilised £	Transfer £	Balance at 31 March 2008 £
Smallholder Apiculture Project	12,443	99,886	(112,329)	—	—
Smallholder Livelihood Improvement Project	176,073	(14,897)	(161,176)	—	—
Sustainable Land Use Forum	1,180	—	(1,180)	—	—
ESPMV Woreilu	—	281,914	(281,914)	—	—
Smallholder Wealth Creation	2,466	10,672	(13,138)	—	—
Smallholders Wealth Creation - Meskan	5,966	(3,210)	(2,756)	—	—
Gender and Pastoralism Project	22,905	26,533	(49,438)	—	—
Enhancing Human Resource Capacity	3,736	—	(3,736)	—	—
Food Security Support (South)	11,009	—	(11,009)	—	—
Kaffa Community Initiative Project	92,104	180,794	(272,898)	—	—
Ethiopia programme support	96,305	44,759	(141,064)	—	—
Ethiopia programme other	19,968	13,237	(33,205)	—	—
	898,593	1,122,580	(2,021,173)	—	—
Niger					
Niger Programme	2,027	—	—	(462)	1,565
UK-led projects					
Forest Regeneration Across the Sahel	—	90,000	(90,024)	24	—
Livestock Mobility	—	34,672	(26,032)	—	8,640
Scenarios Project	—	40,188	(7,349)	—	32,839
	—	164,860	(123,405)	24	41,479
Project Support	8,613	65,536	(63,204)	—	10,945
TOTAL RESTRICTED	1,168,837	2,255,581	(3,032,210)	36,868	429,076

15 Unrestricted funds

	Opening balance at 1 April 2007 £	Incoming resources and unrealised gains £	Outgoing resources/ utilised £	Transfers/ new designation £	Balance at 31 March 2008 £
General funds	97,259	218,778	(173,967)	(36,869)	105,201
Designated fund					
Fixed Assets fund	6,141	0	(3,374)	0	2,767
Contingency fund	100,000	0	0	0	100,000
	106,141	0	(3,374)	0	102,767
Total unrestricted funds	203,400	218,778	(177,341)	(36,869)	207,968

The contingency fund represents the designated reserves as approved by the Board of Directors to cover SOS Sahel International UK's working capital requirements and to meet any temporary shortfall in funds

Notes to the Accounts 31 March 2008

16 Analysis of net assets between funds

	General funds £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets		2,768		2,768
Cash	132,647	100,000	914,330	1,146,977
Current assets	17,535		112,695	130,230
Current liabilities	(44,981)		(597,950)	(642,931)
	105,201	102,768	429,075	637,044

17 Leasing commitments

Operating leases

SOS Sahel International UK leases held in respect of its previous office premises at 10c and 10a Littlegate Street, Oxford expired as at 30 April 2008. Under the terms of the lease SOS Sahel International UK has an annual rental commitment of £16,018 10 inclusive of service charges and rates on its new office premises at The Old Music Hall, 106-108 Cowley Road, Oxford (2007 - £14,850 for rent only). The lease expires in 2-5 years.

18 Capital commitments

At 31st March 2008 there were no outstanding commitments for capital expenditure (2007 £nil)