

PENHA

Report and Accounts

31 December 2013

PENHA

Report and accounts Contents

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PENHA

Trustees

Mr John Plastow
Dr L.A. Abebe
Dr T. Mesfin
Dr. H. Terefe
Prof. G. Oba
Prof J. F. Morton
Dr Essam Mohammed

Chairperson
Treasurer

Secretary

Mr C. R. Maxey

Company Number

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(England & Wales)

Charity Number

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PENHA Trustees' Report 2013

During 2013 PENHA experienced a steady growth institutionally in terms of its human capacity and wider networking but limited donor support because of the difficult economic situation in the world. Our funders include the International Fund for Agricultural Development (IFAD), Food and Agriculture Organization (FAO), the International Labour Organisation (ILO), the Foundation for Somalia (Poland), European Union (EU), Arsenault Family Foundation (AFF) and a number of small UK based charities as well as companies. Some of these donors provide direct support to PENHA country offices and those funds are not accounted for through the UK office but audited locally by qualified auditors. PENHA also identified new funders which it will be approaching next year.

The Horn of Africa region where PENHA operates is one of the most politically and economically volatile regions of the continent where conflicts, droughts and food insecurity are common occurrences. Some of these problems are still unresolved and they undermine PENHA's work in the region. Despite such odds against it, PENHA has been able to work with the most vulnerable pastoralist and agro-pastoralist and communities in Sudan, Uganda, Eritrea, Ethiopia and Somaliland.

The PENHA Headquarters in London provides monitoring, management, administrative, financial support and guidance to all the country offices. The London office is also responsible for reporting to the Charity Commission in England and Wales and Companies House.

The following is a brief update on the activities during 2013.

PENHA London (Head Office)

Projects and Country Programme Support

- Overall management support, advice and information were provided to PENHA offices and community based organisations (CBOs) in Somaliland, Sudan, Uganda and Ethiopia.
- It ensured the effective implementation of the International Fund for Agricultural Development (IFAD) funded for the Alternatives uses of Prosopis Juliflora project through providing planning and programming, technical support, monitoring and evaluation of the project to PENHA country chapters and CBOs in both Somaliland and Sudan. A desk review based research on the Alternative Uses and management of Prosopis Juliflora in the Horn of Africa was produced.
- It contributed to the development of a training manual on alternative uses of Prosopis for animal feed through editorial works.
- PENHA's IFAD Regional Project Manager conducted project support and with a monitoring visit to Sudan during the middle of the year. During his visit, he met representatives of IFAD Sudan, the Animal Production Resource Centre (APRC), Secretary General and Chief Executive of the Pastoralist Environment Association in Kassala State (PEAKS) and the beneficiary communities in Eastern Sudan. A memorandum of Understanding (MoU) was signed with PEAKS which clearly outlined the designed activities and their execution timeframes.
- In expanding the available knowledge and practices of Prosopis Juliflora in the Horn of African Region as well as at global level, a Prosopis Digital Resource Centre and Library is being developed on the PENHA website. More than 40 research papers, articles and policy briefs were uploaded for the wider community of researchers, policy makers, practitioners and the general public.

- PENHA UK is a partner in an eight country, European Union (EU) supported programme for promoting sustainable agriculture in Europe and in the developing world. Under the heading of "Food We Want" (FWW), it conducted two media workshops in the UK. The first was in London and the second was in Oxford. They were held in close collaboration with the University College of London (UCL) and Oxford Brookes University respectively. Under its Development Education programme of the project, the Farm Activity in Thanet, South East England, was conducted with the help of locally based organisations. The FWW project officers attended partners' coordination meetings which were held in Lisbon, Portugal; Warsaw, Poland and Barcelona, Spain. A desk review research paper on '*Rio+20: the future we want and food security*' was produced and digitally published. An international website, with one section specifically run in English by PENHA, has published 28 short articles and news items as well as short videos which were produced with the support of Africans in London TV (AIL TV).

Fundraising and Reporting to Donors

- In generating and diversifying its sources of grant and attracting more supports to the causes of PENHA, various organisations and individuals were approached including DFID, Pharo Foundation, Arsenault Family Foundation (USA) and other small grant-makers. Grants were secured from IFAD, Open Gate, the Eva Reckitt Trust, Miss K.M. Harbinson's Charitable Trust, the Rotary Club of Grantham Kesteven and other supporters. Individual donors were mobilized through PENHA's fifth Sponsored 10km Walk which was held in Epping Forest and a Fundraising dinner held in a London Restaurant. PENHA Associate Researcher ran half-marathon at Croydon for PENHA.
- The Google Foundation grant in the form of free advertisements has continued to offer the support in kind to PENHA. Google Analytics has showed an increasing trend of PENHA websites presence in the search engine.
- PENHA has continued to monitor and receive reports from its country chapters. Financial and narrative reports were produced for various donors including Oxfam Novib, DANIDA, European Union, IFAD and several small grant makers. PENHA 2012 Financial and Trustees' Report was produced and approved by the Auditors.

Partnership and Networking

- A consultation session was conducted with the Oxfam Novib staff from the Netherlands in support of their new programme that focuses on Pastoralism in Sudan. It was held at the International Institute for Environment and Development (IIED), London. PENHA senior staff, Trustees' as well as advisors were present.
- Regional and international networks and partnerships were created and strengthened. PENHA continues to be a member of the Coalition of European Lobbies on Eastern African Pastoralism (CELEP) and strengthened its partnership with International Fund for Agricultural Development (IFAD), The Intergovernmental Authority on Development (IGAD), the International Institute for Environment and Development (IIED), Horn of Africa Business Association (HABA), Somali Week, Africans in London TV (AIL TV), Dragon Fly Communications, Insight Connections and others. In expanding its networks capacity building programmes. PENHA became part of Enough Food IF Campaign (a coalition of more than 150 organisations) and also Xperedon (joined the 5,945 charities website).
- Networking and promotion was key activity of the year through the by PENHA staff and supporters in UK. An event was held in Adulis Restaurant and about 60 people from the media, artists charities, academic institutions, embassy representative from the Horn Region.
- Two newsletters and 2014 calendar were produced. A new website developed by a web designing company - Insight Connections on a *pro bono basis* - and was launched in September 2013. It was based on a concept note developed by PENHA in consultation with the International Institute for Environment and Development (IIED) and Elite Entrepreneurs Ltd. It has ensured its visibility in the social media including PENHA LinkedIn, Twitter, YouTube and Facebook Pages. Three videos were also produced. The contact rate has increased dramatically since the launch of the new website and the use of social media.

Strategic Planning and Governance

- PENHA HQ staff, board members and supporters continued the process of reviewing the five year strategic plan. Two sessions were held in taking the process forward – one at Birchwood, Malvern and University College of London (UCL), London. A working group was formed and the draft strategy produced.
- In strengthening PENHA's governance, restructuring and allocation of new responsibilities was carried out. Emphasis was given to the planning and programming and exploiting digital media opportunities.
- PENHA 25th Anniversary (Silver Jubilee) preparation has started and it is planned to be officially launched during the last quarter of the year.
- At the AGM of Trustees, a new chair, treasurer and company secretary were elected. Four volunteers have joined PENHA.

Ethiopia

PENHA regional staff have also maintained relationships with key civil society partners and the Government of Ethiopia's pastoral program. They have continued to interact with PENHA's senior Ethiopian Associates, who have provided valuable input and advice, notably for the IFAD Prosopis Management program. PENHA has also explored the opportunities for developing joint proposals with partners. It also continued to collaborate with the private sector, to develop collaborative relationships with universities, and to develop the capacity to operate as a consultancy firm – all of these activities would be mutually reinforcing.

- PENHA provided modest material support for Ethiopian Agropastoralist Development Association (EAPDA). PENHA's regional staff helped EAPDA to revise its core documents (strategic plans and policy documents) as well as project proposals on women's economic empowerment and health. EAPDA has also offered to meet with relevant agencies on PENHA's behalf if there are joint proposals.

It worked in strengthening Ethiopian Civil Society Organisations Forum on Women's Empowerment (especially with Pastoralist Concern). Regional staff made efforts to follow-up on PENHA's 2012 Regional Women's Empowerment Conference in Addis Ababa where the PENHA participated in two meetings which were led by Pastoralist Forum Ethiopia (PFE). This conference involved all the major local and international NGOs.
- It continued to strengthen its collaboration with universities and colleges. PENHA regional staff had further discussions in 2013 with Jigjigga University on possible collaboration. PENHA-London continues to develop its relationship with Mekele University, and there is the possibility of collaboration on the IFAD Prosopis programme.
- PENHA has continued to engage with the regional bodies including the IGAD and the African Union. Ethiopia is centrally important as a hub for regional bodies. This is particularly so for the African Union and the Intergovernmental Authority on Development (IGAD), which both have significant programmes on pastoralism. Following up on a suggestion by London-based board member the Regional Policy Officer produced a draft brief "Pastoralism Plus", outlining some major policy issues on which PENHA can engage with regional bodies. In 2013, PENHA-Somaliland country representative participated in several regional forums and built relationships within the IGAD Secretariat.
- PENHA has also worked in improving its collaboration with an established private sector companies like "Ethio-Feed" which produces animal feed commercially, and makes use of Prosopis seeds. Ethio-Feed also provides training to farmer groups. Both Ethio-Feed and Timret Agro-Industries have also generously provided materials and advice for PENHA's IFAD programme.

Somaliland

PENHA operates at the ground level, working directly with people and communities in the pastoralist areas as well as at the national and regional level. It has worked with women's groups in the Danish funded regional Women's Economic Empowerment Programme. This programme has come to an end, but the benefits and contacts established in this programme are still very much alive.

- It has started a new programme funded by the International Fund for Agricultural Development (IFAD). It has the aim of dealing with the problems caused by the spread of *Prosopis Julifera* in the Horn of Africa region. PENHA is working on this programme in eastern Sudan and in Somaliland. Research papers on the scope and nature of the *Prosopis* expansion and its impact on the rangeland and riverine areas covered by it are being written. The Somaliland report has been drafted and is being reviewed. At the practical level, the project will demonstrate the alternative uses of *Prosopis*, in particular as an animal feed. During 2013, PENHA staff visited the communities and has held a very successful training session with 40 people, of which 15 were women. A firm basis has been established for considerably expanding the programme in 2014.
- PENHA has continued its association with the Polish based Foundation for Somaliland in a number of activities in the Odweyne district. It has rehabilitated 250 hectares of land and is developing bee keeping and honey production.
- In an ILO (International Labour Organisation) project funded by Britain's Department for International Development (DFID), it is also developing the production of both honey and fodder.
- At the end of the year, PENHA signed an agreement with the Arsenault Family Foundation (from the USA) for a project for Enterprise, Job Creation and Livelihoods in Somaliland. This is a micro-credit project for the Cooperatives and Women groups. It comprises a "Principles for Responsible Investment" PRI loan scheme and the grant is a total of US \$63,880 for four years.
- PENHA is the focal point in Somaliland for the review committee of the Common Humanitarian Fund in Nairobi and is a member of Oxfam-Novib's Regional Resource-Based Conflict Network, also based in Nairobi. It participates in an IGAD forum on gender and conflict resolution.
- At the national level, it participated and partnered in the Environment, Economy and "Water, Sanitation and Hygiene" (WASH) coordination forums in Somaliland; is a partner in the resilience and DRM programmes, with "National Environment Research and Disaster" (NERAD), relevant ministries and World Food Programme (WFP), FAO and UN Children's Fund (UNICEF) and is the lead partner in the Food and Agricultural Organisation's (FAO) Land Tenure Initiative, providing training for local Civil Societies and policy development with government.

PENHA's core focus this year centred on gender equality. In addition, it linked grassroots work more closely to research and publications; it collaborated with local and international think-tanks and universities – including emerging pastoral-area colleges; it strengthened regional collaboration; it worked with regional bodies – the Intergovernmental Authority on Development (IGAD) and African Union (AU) – linking them up with communities; and it worked with telecommunications companies to expand rural people's access to information and knowledge. These are the key working areas identified for the PENHA's five years strategic development process.

Sudan

PENHA Sudan has been working with the Pastoral Environment Association in Kassala State (PEAKS) and Animal Production and Resource Centre (APRC). In all stages of the project activities starting from project design to the impact assessment in boosting its institutional development PENHA has ensured the active participation of the partners. PEAKS is widely accepted by the beneficiary communities and has more than 100 fee paying members and an outreach of over 2,000 pastoralists in the rural areas. PEAKS shares offices with the Islamic Relief Association (ISRA) in Kassala and most PENHA related activities in Kassala State are coordinated from the PEAKS office.

The IFAD project has been enthusiastically welcomed by local people and officials in Kassala State. There is a strong commitment to address the problems posed by the expansion of Prosopis. Experienced PENHA-Sudan staff are struck by the intensity of participation they witnessed at the workshop – clearly, agro-pastoralists and pastoralists in affected communities are eager to find ways of dealing with Prosopis, which has greatly affected their livelihoods, and have strong incentives to collaborate with this project.

Working with PEAKS in 2013, PENHA contributed to the following activities.

- One fulltime National Project Coordinator to carry the day-to-day activities and one contractual based Regional Training expert from the Animal Production Resource Centre (APRC) were hired.
- A training Manual on 'Improved Animal Feeding and Fodder Conservation Practices from Prosopis Juliflora in Sudan' was produced by a consultant from the APRC in both English and Arabic. This work comprehensively reviewed the experiences gained from PENHA-APRC's action-oriented research conducted in 2009 and the work of other NGOs as well as Government documents.
- In collaboration with the PEAKS, PENHA Sudan conducted three consecutive trainings in Kassala City, involving 25 policy makers, as well as the Training of Trainers (ToT) training for 30 extension workers and 60 community members. Besides the usage of Prosopis as animal feed, the policy makers training covered the approach to influencing government agendas, programmes and policies. Similarly, in the ToT training, participants were given specific skills on how to run community based trainings. Four consecutive grass-roots level community beneficiary training programmes were conducted for 180 people from Wad Shariefai, Au-wad, Tajoj, Galsa and other areas using the 'cluster based grassroots community approach'. This helped the communities to gain the knowledge and skills in a very participatory way in their villages. The project ensured active participation of women and maintained a fair gender distribution as about 40% of the project beneficiaries were women.
- A researcher from the Sudan University of Science and Technology, College of Agricultural Studies was recruited to carry out a desk review task with a field work under the title of 'Prosopis Juliflora Management and Use in Sudan'. This will bring country-based, up-to-date information on knowledge and practices on the alternative utilisation of Prosopis, either for animal feed or for other uses through providing a comprehensive overview of the current state of knowledge and practice of Prosopis Juliflora in Sudan.
- The project activity has secured the support from community leaders including Chairs of Popular Committees, community leaders, representatives' of Grassroots organizations, Pastoral Unions, Women Associations and Local Authorities.
- 265 locally made choppers were produced in Kassala City. The hand chopper which is becoming popular among the communities helps them to produce animal feed by chopping the pods and leaves of the Prosopis tree. The logos of PENHA, International Foundation for Agricultural Development (IFAD) and PEAKS were attached to the choppers.
- In supplementing the process of Prosopis animal feed production, communities were also supplied with 6,000 kg of basic animal feed ingredients.
- The Project Regional Manager from the HQ visited Sudan in June 2013 in developing the project implementation modalities and making contact with the project stakeholders as well as the beneficiary communities.
- Throughout the year collaborative relationships were developed with several partners including the IFAD-Sudan, PEAKS, APRC, Sudan University of Science and Technology, with the former assistant administrator of the IFAD-funded Gash Sustainable Livelihood Regeneration Project (GSLR), the Butana Integrated Rural Development Project, Practical Action and others.

- The Sudan National Project Coordinator made three visits to the beneficiary communities in Kassala State to supervise the project implementation processes and check the implementation progress against the plans. Continuous interaction with the beneficiaries has been important, enabling project managers to respond to emerging issues.
- PENHA supported the education of nomadic children through the purchase and distribution of school educational materials.
- It prepared the budget for PENHA Sudan Office and assisted PEAKS in producing its annual budget. Thus, periodic financial statements, on-time transfer of money to PEAKS Kassala and also project based financial statements for IFAD and also documents for 2012-audit were produced.
- It prepared the PENHA annual report and work plan and submitted the online reporting form of the Humanitarian Affairs Commission (HAC) detailing PENHA Sudan activities for the year. This helped PENHA to renew its annual registration.

Uganda

PENHA's major focus has been on the support to women's groups and to herder's associations in the semi-arid pastoral areas.

- PENHA has continued to concentrate on supplying improved breeds of exotic goats to women's groups. For the past eleven years, PENHA has been able to use the Nkoma Farm, located at the village of Mbirizi in Central Uganda as the base for the goats programme. The groups receive goat management training and visit Nkoma to observe proper management at first hand. The project has delivered tangible benefits to the beneficiaries, helping them to substantially increase their incomes. The farm has been leased to PENHA on a peppercorn rent by a local Uganda business man and supported with funds from the UK from a number of small trusts, individual donation and regular support from a small Derbyshire foundation, Open Gate.
- In November 2013, Vanessa Champion, a professional photojournalist and writer, travelled with PENHA across Uganda visiting and documenting the pastoralists that PENHA works with, in particular the women's groups who have received help and practical support from PENHA. She also saw the difference that generous donations of sewing and knitting machines have made to the women's income. She saw the huge benefits from the support to the goats project. In the report of her visit, she comments about the support: "This has, in turn, boosted their self-esteem and quality of life, enabling them to fulfil their aspirations, building their businesses and ensuring a better future for their families and communities."
- PENHA is a member of COPACSO (Coalition of Pastoralist Civil Society Organizations) in Uganda and PENHA's Project Officer was appointed its Treasurer. With COPACSO, PENHA Uganda has been representing the views of pastoralists to the government which has been formulating new regulations covering the use of land for cattle ranches.
- In January 2013, PENHA was represented at the Global Agenda of Action in support of sustainable livestock sector development which was held in Nairobi. PENHA made a significant contribution to this meeting outlining the part that pastoralists can play, along with civil society organisations and women. The Global Agenda made it clear that the small providers of livestock play an important part in making the production of livestock sustainable.
- At the end of the year, PENHA Uganda again was represented at the regional meeting of the Africa Platform of the International Land Coalition (ILC), held in Johannesburg, South Africa. In the December issue of the Uganda Land Alliance Newsletter (which came out in January 2013), PENHA Uganda's Project Officer wrote an article on "Gender and pastoralism: Why women empowerment is necessary".

How the money was spent

The great majority of funds raised by the London offices as well as by the country offices are earmarked for project activities in the Horn of Africa. Funds awarded to PENHA from donors are released on the basis of specific and detailed agreements with donors as to the use of such funds.

PENHA thanks all its donors and remains committed to continue its drive towards alleviating poverty among pastoral people in Africa and empowering them to make their own contribution to a better future for themselves and their countries.

Donations in time and kind

We have increased PENHA's pool of volunteers at country and Head quarters level and they do the bulk of the work free of charge. PENHA has a few part time paid staff in some countries but much of our work is carried out by technical advisors, members of line ministries in the Horn of Africa, research associates and post graduate volunteers under the leadership of our core staff.

The PENHA trustees, the majority of whom are UK based and are high calibre professionals, have provided their advice, support and guidance throughout the year.

Possible risks and risk management

PENHA works in a Region which is still vulnerable to poverty, largely the result of drought and famine, and civil strife. Under such circumstances PENHA trustees regularly review risks and mitigate against such risks by having contingency plans in place. PENHA also has a reserves policy and aims to set aside 20% of its funds for contingencies to cover unforeseen expenditure.

Trustees responsibilities

Charity account guidelines and generally accepted accounting principles which may be applied to charitable organisations requires trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the organisation and of the profit or loss for that period. In preparing those accounts, the trustees are required to:

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

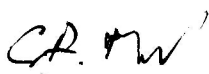
The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the organisation and to enable them to ensure that the accounts comply with the charities Statement of Recommended Practice (Charities SORP).

They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company special provisions

The report of the directors has been prepared in accordance with the provisions of Part 16 of the Companies Act 2006.

This report was approved by the board on 22 July 2014.



Mr C. R. Maxey
Secretary



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PENHA

Independent auditors' report to the Trustees of PENHA

We have audited the accounts of the PENHA for the period ended 31 December 2013 which comprise pages 1 to 6. These accounts have been prepared in accordance with the UK Charities SORP, under the historical cost convention and the accounting policies set out therein.

This report is made solely to the company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's 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 company and the company'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

As described in the Statement of Directors' Responsibilities the company's directors and trustees are responsible for the preparation of the accounts in accordance with applicable law and United Kingdom Accounting Standards.

Our responsibility is to audit the accounts in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards.

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 2006. We also report to you if, in our opinion, the Directors' Report is not consistent with the accounts, if the company 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 directors' remuneration and transactions with the company is not disclosed.

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

Basis of audit opinion

We conducted our audit in accordance with United Kingdom Auditing Standards 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 significant estimates and judgements made by the directors in the preparation of the accounts, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

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

Auditors have been appointed for projects in Uganda, Sudan and Somaliland and we have relied on their project reports and returns from these areas.

In forming our opinion we also evaluated the overall adequacy of the presentation of information in the accounts.

Opinion

Subject to the above, in our opinion the accounts give a true and fair view of the state of the project's affairs as at 31 December 2013 and of its surplus for the period then ended and have been properly prepared in accordance with the Companies Act 2006 and the UK Charities SORP.

Accounts Center Associates Limited

Registered auditors

492 Gale Street

Dagenham Essex RM9 4NU

020 8595 8333

22 July 2014

PENHA

Statement of Financial Activities for the year ended 31 December 2013

		Unrestricted Funds £	Restricted Funds £	2013 £	2012 £
Incoming resources	Notes				
Donations and other income					
Grants	2	12,415	21,498	33,913	132,848
Activities for generating funds		-	-	-	-
Investment income		-	-	-	-
Total incoming resources		<u>12,415</u>	<u>21,498</u>	<u>33,913</u>	<u>132,848</u>
Resources expended					
Charitable activities	4	-	100,780	100,780	37,597
Project support and administration	5	-	17,936	17,936	15,813
Fundraising and publicity	6	385	-	385	680
		<u>385</u>	<u>118,716</u>	<u>119,101</u>	<u>54,090</u>
Net incoming funds / (outgoing resources)		12,030	-97,218	-85,188	78,758
Total funds brought forward		<u>6,588</u>	<u>102,652</u>	<u>109,240</u>	<u>30,482</u>
Total funds carried forward		<u><u>18,618</u></u>	<u><u>5,434</u></u>	<u><u>24,052</u></u>	<u><u>109,240</u></u>

There were no recognised gains or losses other than the results shown in the financial statements.

The notes on pages 3 -6 form part of the financial statements.

PENHA

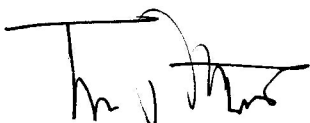
Balance Sheet as at 31 December 2013

	Notes	2013 £	2012 £
Fixed assets			
Tangible assets	7	<u>382</u>	<u>562</u>
		382	562
Current assets			
Debtors	8	-	-
Cash at bank	9	25,170	111,338
		<u>25,170</u>	<u>111,338</u>
Creditors: amounts falling due within one year	10	<u>1,500</u>	<u>2,660</u>
Net current assets		23,670	108,678
Total assets less current liabilities		<u>24,052</u>	<u>109,240</u>
Creditors: amounts falling due after more than one year		-	-
Net assets		<u>24,052</u>	<u>109,240</u>
Funds			
Restricted funds	11	18,023	102,652
Unrestricted funds		6,029	6,588
		<u>24,052</u>	<u>109,240</u>


The trustees acknowledge their responsibilities for:

- (i) ensuring that the organisation keeps proper accounting records which comply with the Charities SORP and generally accepted accounting principles; and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the project as at the end of the financial year and of its surplus or deficit for the financial year.

The accounts have been prepared on an accruals basis and incorporates all income, costs, assets and liabilities for which invoices have been received and/or settled.



Mr John Plastow
(Chairperson)



Dr L.A. Abebe
(Treasurer)

Approved by the Trustees on 22 July 2014

PENHA

Notes to the Accounts for the year ended 31 December 2013

1 Charity status

The charity is a company limited by guarantee, the liability of the members being limited to £1 each. The company is registered as a charity and is exempt from direct taxation.

2 Accounting policies

The accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards and the Statement of Recommended Practice on Accounting by Charities (the Charities "SORP"), as revised in April 2005 and the Companies Act 2006.

Grants

All grants are from donors for specific environmental research projects or for the purpose of defraying staff costs (and for the provision of office facilities and functions).

Restricted project funds

Funds received in respect of restricted projects are credited direct to the individual restricted profit accounts which are then debited with payments made in respect of the project and with the costs of administering that project.

Overseas projects

Expenditure in respect of overseas projects is charged to the relevant project at the time of payment.

Foreign currencies

Transactions denominated in foreign currencies are recorded at the rate of exchange ruling at the dates of transaction. Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the exchange rate ruling at the balance sheet date.

Companies Act

The company has permission under Section 60(1a) of the Company's Act 2006 to omit the word 'Limited'

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Equipment 25% straight line

3 Incoming resources	2013	2012
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	180	180
Auditors' remuneration	1,500	1,500
Exceptional costs associated with introducing the Euro	-	-
	<hr/>	<hr/>
4 Charitable activities	2013	2012
	£	£
Direct project costs	80,227	26,858
Professional fees and consultancy	-	-
Travel	9,020	3,662
Vet-Aid costs	-	-
Wages and salaries	11,533	7,077
	<hr/>	<hr/>
	100,780	37,597

PENHA

Notes to the Accounts for the year ended 31 December 2013

	2013	2012
	£	£
5 Project support and administration		
Salaries	-	-
Volunteer costs	1,700	2,700
Rent, rates and insurance	6,158	4,870
Printing, postage and stationery	440	1,126
Telephone, fax and internet	1,078	1,499
Bank charges	438	162
Audit fee	1,500	1,500
Accounting	1,200	-
Travel	952	489
Depreciation	180	180
General expenses	4,290	3,287
	<u>17,936</u>	<u>15,813</u>
6 Fundraising and publicity	2013	2012
	£	£
Newsletter	105	100
Publicity	280	580
	<u>385</u>	<u>680</u>
7 Tangible fixed assets	Equipment	Total
	£	£
Cost		
At 1 January 2013	1,719	1,719
Additions	-	-
At 31 December 2013	<u>1,719</u>	<u>1,719</u>
Depreciation		
At 1 January 2013	1,157	1,157
Charge for the year	180	180
At 31 December 2013	<u>1,337</u>	<u>1,337</u>
Net book value		
At 31 December 2013	<u>382</u>	382
At 31 December 2012	<u>562</u>	562
8 Debtors	2013	2012
	£	£
Danida: amount receivable	-	-
	<u>-</u>	<u>-</u>
9 Bank and cash	2013	2012
	£	£
Cash	30	19
Current account	1,690	2,759
Reserve account	4,250	6,248
Capital reserve account	19,200	102,312
	<u>25,170</u>	<u>111,338</u>

PENHA

**Notes to the Accounts
for the year ended 31 December 2013**

10 Creditors: amounts falling due within one year

	2013	2012
	£	£
Creditors and accruals	1,500	2,660
Deferred income	-	0
	<u>1,500</u>	<u>2,660</u>

11 Restricted Funds

	01/01/13	Incoming resources	Project Expenses	Deferred income	31/12/13
Oxfam-Novib	5	-	5		-
Danida	3,830	420	-		4,250
ICCO					-
IFAD	96,834	-	84,617		12,217
Uganda Women Support		3,500	3,274		226
Eve Reckitt Trust	-	1,000	1,000		-
OpenGate	-	2,500	2,500		-
Addis Workshop	-	-	-		-
Food We Want (FWW)	1,983	14,078	14,731		1,330
	<u>102,652</u>	<u>21,498</u>	<u>106,127</u>	<u>-</u>	<u>18,023</u>

Unrestricted Funds

	01/01/13	Incoming resources	Project Expenses	Deferred income	31/12/13
HQ	6,588	12,415	12,974		6,029
Fundraising	-	-			-
Depreciation	-		-		-
Investment income	-	-			-
	<u>6,588</u>	<u>12,415</u>	<u>12,974</u>	<u>-</u>	<u>6,029</u>

Total

<u>109,240</u>	<u>33,913</u>	<u>119,101</u>	<u>-</u>	<u>24,052</u>
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£418 has been transferred back to the Danida account from creditors for audit related costs in Somaliland, Sudan, and Uganda, which were not disbursed.

Included in Danida funded project expenses of £0 for the year ended 31 December 2013 are project disbursements to Somaliland, Sudan and Uganda of which £0 (\$0) remained in the individual country bank accounts. The individual country balances are presented in the table below.

Country Chapter

	Balances 31/12/13	Balances 31/12/13
	£	\$
Somaliland	-	0
Sudan	-	0
Uganda	-	0
	<u>-</u>	<u>-</u>

PENHA

Notes to the Accounts for the year ended 31 December 2013

12 Employees

Number of employees

The average number of persons (including directors) employed by the charity during the year, analysed by category, were as follows:

	2013	2012
Charitable activities	1	1
Administration	1	1

Employment costs

	£	£
Wages and salaries (including volunteer costs)	13233	8822
Social security costs	0	955
	<u>13233</u>	<u>9777</u>

No employee was remunerated at a rate of more than £50000 per annum.