



## Annual Report 2011

In October 2002, Skat set up the “Skat Foundation” with the conviction that promoting the exchange of knowledge and experience is crucial to efficient and effective development co-operation. Both good personal and professionally organised networks between organisations play an important role in this exchange.

In the past years Skat Foundation has addressed this core topic with various events and topics. Some of the key activities and achievements are as follows: The booklet “International Networks for Knowledge Sharing – Lessons Learnt” was published, which contains three case studies. Subsequently, various further projects developed with the Swiss Agency for Development Cooperation (SDC) and the German Agency for Technical Cooperation (GTZ) via networks. One of the highlights in this context was the international Workshop on the “Management of International Networks for Knowledge Sharing”, held in St. Gallen in April 2006. - Experience gathered with networks has been compiled in a GTZ publication. The manual “Work the Net – A Management Guide for Formal Networks” provides a practical guide to managing and facilitating networks. Setting out from this, Skat has been able to develop a network management course for GTZ. Thus, over the years, a simple Skat Foundation booklet has led to a number of successful projects.

Since its beginning Skat Foundation has run the Secretariat of the Rural Water Supply Network (RWSN). The network continued to focus its work in the four specialised fields in Africa, where there is the greatest need for action world-wide, so that the Millennium Development Goals can be achieved.

Helping innovative ideas make a breakthrough is a tedious but ultimately rewarding task that would not be possible without the active support of many actors from a content, financial and administrative angle. Based on the comprehensive assessment of potentials the four most promising innovative projects have been selected and pre-formulated in 2009 by Skat Foundation within its three strategic fields. During 2011 these project ideas have been followed up with different intensity according to the available resources and capacities.

*Project no. 1: “Practical Training for sustainable water supplies: Development of Training Modules”* has taken concrete steps ahead: In accordance with the conceptual framework for the development of the training modules a

number of activities have been implemented such as: Preparation and implementation of a first pilot training for work supervisors in water works in Cameroon. 15 trainees both from public and private sector underwent with great commitment the combined theoretical and practical training that was provided by local trainers and supervised by an experienced Swiss trainer. In accordance with a thorough assessment of the result of the first pilot training course the next steps have been planned. Before a next pilot course will be implemented a concept for the modular training system will be developed and the content of each module compiled. Additional funding will be required for the professional implementation of the next steps.

*Project no. 2: 6<sup>th</sup> International rural Water Supply Network Forum: "Rural Water Supply in the 21<sup>st</sup> Century: Myths of the Past, Visions for the Future", Kampala, Uganda (29 November – 1 December 2011).* The main RWSN activity for 2011 was the organisation and delivery of the 2011 RWSN Forum. The Forum is held every 3-4 years and brings together a wide range of practitioners from NGOs, the private sector, local and national government, development partners and donors. There was an open call for papers, which attracted 189 expressions of interest and 143 submissions were made. Each paper, film and poster received two reviews and just over half were accepted as papers for presentation at the Forum. The aim was to raise the standard of writing and presentation in the rural water sector. The event attracted 480 delegates, representing 240 organisations from 54 countries. There were 30 sessions over the three days – a mix plenary presentations and parallel seminars. There was also an exhibition area comprising 25 organisations, 15 posters and a manual drilling and rope pump demonstration. On the fourth day there were field visits and sponsored seminars on lifecycle costing and photovoltaic pumping systems for rural water supply. The central output from the event was the 'Kampala Commitments' statement, which was ratified by the delegates for taking forward to the 6<sup>th</sup> World Water Forum, in Marseille in 2012. A detailed Event Report is available for download from [www.rwsn.ch](http://www.rwsn.ch) and in hard copy from Skat Foundation.

*Project no. 3: "On-line handbook for Practical and Innovative Building Solutions":* Though the original project idea will be still maintained of replacing the existing Skat Manual "Appropriate Building Material" through the use of modern communication technologies and create "buildipedia.ch" in the style like Wikipedia, two additional sub-packages have been identified and

formulated based on the needs as well as in response of the interest of potential donors. The additional sub-packages address the following aspects:

- A) Practical information on solutions proven through field experience. It shall be made accessible for building practitioners, decision makers (private, Governmental institutions and NGOs), as well as for construction firms and building material producers.
- B) Information on Research and Development of new building materials that are responsive to future challenges in developing countries i.e. Energy Efficiency (EE), Climate Change Adaptation (CAA) and Disaster Risk Reduction (DRR).

In a next step potential collaboration partners (South and North) as well as interested donor agencies will be identified. Implementation of the sub-packages will depend on the availability of financial assistance.

*Project.no. 4: "Training on Network Management (internet based)".* Considering the interest demonstrated by practitioners from developing countries to gaining these management skills, the Skat Foundation would like to support the implementation of this course in the future. However, many of the interested and potential participants cannot afford to pay the full course fee (20,000 to 30,000 CHF to support 20 to 25 participants). Skat Foundation developed a project proposal that seeks financial support for those with proven need and interest who cannot afford full payment. However, due to lack of funds the e-learning training could not have been implemented in 2011.

The Skat Foundation likes to thank at this place all those for their efforts who contributed to the progress and success. And special thanks go to Skat Consulting. It was they who enabled in the first place the work of the Foundation with their staff and financial support.



Dr. Rolf Leutert  
President, Foundation Council



Karl Wehrle  
Executive Secretary

The Skat Foundation is an endowment of Skat to promote the exchange of knowledge and experience in development cooperation. To this end, the Foundation pursues three strategies:

- A) ensuring access to Skat's wealth of knowledge and experience,
- B) supporting international networks and
- C) initiating innovative projects.

## **A) Information and Knowledge**

*The Skat Foundation creates access to years of experience gathered by Skat possibly with its partners and makes this experience publicly accessible. This is achieved by distributing publications, conducting workshops, forums etc. and via the website.*

### **Publications**

In Switzerland, the Skat Foundation distributes its own specialist publications as well as those of partners. Internationally, distribution is carried out in cooperation with Practical Action Publishing in England. While interest in various publications does continue to exist, distribution is on the decline. Increasingly, publications are also being downloaded as PDF files from the Skat Website.

### **Website**

Skat and the Skat Foundation are represented on a joint Website with the address <http://www.skat.ch>, which is based on the Open Source solutions Zope (application server) and Plone (content management system).

The Website presents a wide range of information on Skat and the Skat Foundation, such as the most important projects, links to interesting websites and a large number of publications that can be downloaded free of charge. According to the web statistics, around 4,000 visits a month to the Website have been recorded.

## **B) Networks**

*Networks are of considerable significance to the international exchange of knowledge and experience in development cooperation. The Skat Foundation offers its services as an umbrella organisation for networks.*

### **Rural Water Supply Network (RWSN)**

The Rural Water Supply Network (RWSN) was started as the Handpump Technology Network in 1992. The original focus was improving the quality and setting international public domain standards for handpumps. Since then the focus has broadened, as has the membership. Today, the network is the leading voice for rural water supply and provides a platform through which practitioners and organisations come together and collaborate.

The RWSN Vision is of a world in which all rural people have access to a sustainable and reliable water supply which can be effectively managed to provide sufficient, affordable and safe water within a reasonable distance of the home.

The Mission of the network is to be a global network of professionals and practitioners that work together to raise the standards of knowledge and evidence, technical and professional competence, practice and policy in rural water supply and so fulfil the vision of sustainable rural water services for all.

At the beginning of the year, Professor Richard Carter, Head of Technical Support at WaterAid, was appointed Chair of the Executive Steering Group, which comprises representatives from UNICEF, Water and Sanitation Program (WSP), Swiss Agency for Development and Cooperation (SDC), the African Development Bank, and Skat. The Executive was also joined by two further organisations in 2012: IRC International Water and Sanitation Centre, in the Netherlands, and the World Bank.

2011 was significant for the finalisation of the RWSN Strategy for 2012-2014. It is the most comprehensive and thorough process undertaken by the network. A structure was agreed for the basis of research, publications and advocacy based on four themes:

- Accelerating Self Supply (Skat lead)
- Equity and Inclusion in Rural Water Supply (WaterAid lead)
- Management and Support for Rural Water Supplies (IRC lead)
- Sustainable Groundwater Development (Skat lead)

The full strategy is downloadable from [www.rwsn.ch](http://www.rwsn.ch)

Work also started on strengthening the networking capabilities and online facilities to enable greater interaction and collaboration between RWSN members.

The other activities of the RWSN Secretariat in 2011 included:

- The 6<sup>th</sup> International RWSN Forum (see Project No. 2)
- Publishing the following field notes and publications:
  - *Low Cost Hand Pumps*: (English) an overview of the application, technical details, materials used, installation and maintenance, manufacturing requirements and costs of several low cost pumps, including information on the numbers installed and locations.
  - *Accelerating Self Supply: Summary of Progress in introducing a new approach*: (English/French) This publication synthesises the experiences from assessing and piloting Self Supply acceleration in Ethiopia, Mali, Uganda and Zambia.
  - *Sustainable Supply Chains for Rural Water Services*: Linking local procurement of handpumps and spare parts supply (English/French): presents a set of solutions to ensure the availability of spare parts for operation and maintenance of rural water systems through integrated supply chains.
  - *A vision for achieving sustainable rural water services for all* (English/French): This sets out the Rural Water Supply Network's broad vision for the next two decades by defining what we believe are the core principles upon which reliable, safe and equitable services can be provided.

## C) Innovative Projects

*The Skat Foundation acts as an initiator and executor of innovative projects on the exchange on knowledge and experience in development co-operation. The projects are run in partnership with other organisations. The launching and initiation of these innovations is financed by Skat's own resources while their implementation is followed up with additional contributions by other funding agencies.*

As already reported last year Skat Foundation assessed in 2009 comprehensively the potentials for essential projects and identified priority projects in the three strategic fields of Skat Foundation as follows:

Strategic Fields	Selected Innovative Projects
<p><i>Information and knowledge</i> Provision of access to knowledge and experience in Skat's fields of competence</p>	<p><i>Project no. 3:</i> On-line handbook for Practical and Innovative Building Solutions. Most important challenges regarding EE, CAA, and DRR shall be identified and options be developed. The activities shall result in a small set of detailed project proposals for a test-run of the new technology in a selected target area, which can be submitted to interested funding partners from the private of public sector.</p> <p><i>Project no. 4:</i> Training on Network Management (internet based)</p>
<p><i>Networks:</i> Initiation, participation, supporting and/or facilitation of national and international networks</p>	<p><i>Project no. 2:</i> Sustained Access to Rural Water Supplies: 6<sup>th</sup> RWSN Forum, Uganda</p>
<p><i>Projects:</i> Initiation and implementation of innovative projects in support of knowledge and experience sharing and capitalisation</p>	<p><i>Project no. 1:</i> Practical Training for Sustainable Water Supplies: Development of Training Modules</p>

The selected projects have been followed up in 2011 regarding review of project formulation (e.g. project no. 3), launching of project implementation and raising of required funds. The level of progress of the four projects varies according to available resources and capacities. In the following the progress in 2011 and the project plans for 2012 are summarised.

## **C.1 Practical Training for sustainable water supplies: Development of Training Modules**

In accordance with the conceptual framework for the development of the training modules the following activities have been implemented in 2011:

- Preparation of a first pilot training for work-supervisors in water works have been conducted both at the level of Cameroon and Switzerland: In Cameroon the logistics have been prepared including selection of training venue, accommodation for trainees and international trainer additionally the training opportunity was announced and 15 trainees with the required background selected from the public sector (mainly municipalities) and private sector. In Switzerland the experienced Swiss trainer, Ruedi Stark, prepared in consultation with the Cameroonian trainers a detailed training programme including theoretical and practical training sessions in a balanced manner.
- The first pilot training for construction supervisors has been implemented in March 2011 According to the identified needs this training session addressed the level of construction work supervisors in the fields of implementation organisation, quality assurance, technical construction works including concrete work and stone masonry, catchment and storage tank construction as well as subjects such as attitude towards clients, etc.. Through an intelligent programming and thorough preparation all the subjects could be covered within two weeks. The test of trainees at the end of the course regarding the acquired learning level had been such satisfactory that all trainees could be issued a certificate of having passed the course.
- Post training implementation the experience and results of the pilot training were carefully analysed both at the level of Cameroon and Switzerland. There has been common agreement that the trainees' expectations could be met and that the training will certainly have an impact on the quality of water works in future. However, regarding the systematisation of the training that should result into replicable training modules still more inputs are required. E.g. the local trainers (future trainers for trainers) need to be better prepared regarding effective participative training methods. The content of the training requires improved documentation. Practical training subjects need to be better selected and prepared. Etc.
- The Cameroonian partner for the development of these training modules (IEA consulting) conducted a kind of marketing activity through a promotion stall at the occasion of the RWSN Forum in Kampala.



In order to plan systematically the way forward a planning workshop had been foreseen to take place in early August. Unfortunately the Cameroonian partner who was expected to participate (after the Aguasan workshop) could not attend because of visa problems. Nevertheless, the Swiss side met (Ruedi Stark, Heini Müller, Karl Wehrle) and developed in consultation with the Cameroonian partner a realistic programme for the way forward. Based on the experience of the first pilot training a concept of the modular training system will be developed (lead by Heini Müller). In a second step the training

content for each module will be compiled mainly from existing material. In a third step the second pilot course will be planned followed by systematic preparation in particular of local trainers before the implementation of the second pilot course.

The financing of the first pilot course did not cause any problem (cost could be kept low, Swiss trainer mostly financed through SEC, local cost covered by trainees and local partner (IEA). However, for the professional implementation of the next steps substantial financing will be required. Hence additional fund raising activities are planned.

## **C.2 Sustained Access to Rural Water Supplies: 6<sup>th</sup> RWSN Forum, Uganda**

The 6<sup>th</sup> International Rural Water Supply Forum in Kampala exceeded our expectations in terms of the numbers and diversity of participants. It was a very lively event, which was enjoyed by 480 delegates from 54 countries. The level of exchange and openness to learning at the event is a tribute to the vibrancy of rural water supplies service delivery around the world. One of the major features of feedback from the participants has been appreciation of the exchange between practitioners and professionals on tangible implementation.

Thanks to the many responses to the open call for papers, the RWSN forum sessions went beyond the topics set out in our new strategy. In the report, we have tried to capture the wide range of topics discussed, illustrate the many papers posters and films that were presented as well as set out the outcomes and actions that were put forward in the different thematic areas. In addition to the event report, we also encourage you to visit the Forum website, which remains as a resource base and archive of papers, PowerPoint presentations, posters, films and video interviews: <http://rwsnforum.wordpress.com>.

The event itself cost about \$1,000 per participant. At the RWSN Secretariat, we are acutely aware that the Forum was not an end in itself, but rather another step towards even better ways of working by rural water supply stakeholders. We do not yet know of all of the outcomes from the event, but we are very pleased to see the World Bank launch an eleven-week Rural Water Supply Webinar Series on the 3rd April as a result of the Kampala Forum. You can find out more from <https://water.worldbank.org/water/node/84117>.

### **C.3 On-line handbook for Practical and Innovative Building Solutions**

The original project idea has been to up-date Skat's Manual "Appropriate Building Material" through the use of modern communication technologies and create ***buildipedia.ch*** in the style like Wikipedia. This idea is still very valid and will be followed up. However, in the view of additional needs as well as the interest of potential support agencies additional activities (sub packages) have been considered in support of the building and construction sector. The table below shows in brief the entire support package for the sector.

The splitting up of SF's support package for the Building and Construction Sector into sub-packages offers firstly the possibility to implement the sub packages with different most suitable project partners and secondly to raise financial assistance according to the preferences of potential support agencies. E.g. sub package 3.2 may be implemented in cooperation with Hilti Foundation and ESCAP; or Holcim has indicated interest to co-finance sub-package 3.4.

In a next step, that has been already initiated, it is planned to explore the possibilities for complementary collaboration partners (North and South) as well as to identify interested support agencies. According to the result of these investigations the sub packages will be formulated into detail and implemented accordingly.

<b>Skat Foundation's Support Package for the Building and Construction Sector</b>	
<b>No.</b>	<b>Sub Packages and Key Activities</b>
3.1	<b>Buildipedia.</b> Collecting of selected data (factsheets, and manuals) of field proven building materials, technologies, and technical infrastructure systems from its actual form to the Buildipedia structure. Relevant data will be screened and quality checked by Skat. Only products that meet Skat quality standards will be uploaded.
3.2	<b>Promotion of Innovative Building Solutions with special focus on Energy-Efficiency.</b> R&D in selected areas in collaboration with local partners. Development of a small set of detailed project proposals for a test-run of the new technology in a selected target area, which can be submitted to interested funding partners from the private or public sector.
3.3	<b>Smart Building Solution and Evaluation Tool (Sbet)</b> Decision makers from public and private sectors have a user friendly on-line decision making aid for identifying building solutions, which best fulfil their individual selection criteria.  Basis for the Sbet is the existing software <a href="http://www.sbet.ch">www.sbet.ch</a> made by Skat in 2006. The existing structure of this on-line tool shall be analysed and elements that require adjustments will be identified in cooperation with the ETHZ department involved in Life Cycle Analyses of building material and makers of Smartvote.ch (Gewerblich-Industrielle Gewerbeschule and University of Berne).
3.4	<b>Skills training.</b> A set of standard training modules (manuals, teaching tools, etc.) for different target groups is compiled in a flexible form, which allows fine-tuning of the training courses to the local context and the individual needs of specific market areas. Skat will facilitate and guide the local adaptation of the training contents and ensure the quality of the sessions.

#### **C.4 Training on Network Management (internet based)**

Since beginning of 2007, Skat mandated by the GIZ has developed a course on Network Management using the GIZ handbook "Work the Net" as a conceptual framework. This course has been successfully implemented in two occasions in Latin America aiming at supporting the strengthening of two networks. In 2009, the course was developed as an e-learning training, giving access to participants from a diversity of countries to work remotely (in their place of origin) using a computer. Different e-learning tools have been used: theoretical inputs, free and guided chat sessions, on-line discussions, case studies and exercises. Aiming at efficient and effective learning, the course is moderated by two tutors: a conceptual and a technical one.

The course is for practitioners who are interested in establishing or developing knowledge networks; thus it seeks to strengthen networking skills including

understanding structures and processes of formal knowledge networks, becoming familiar with methods and instruments for managing and facilitating networks, among others.

Considering the interest demonstrated by practitioners from developing countries to gaining these management skills, the Skat Foundation would support the implementation of this course in the future. However, many of the interested and potential participants cannot afford to pay the full course fee (20,000 to 30,000 CHF to support 20 to 25 participants). Skat Foundation developed a project proposal that seeks financial support for those with proven need and interest who cannot afford full payment. However, due to lack of funds the e-learning training could not have been implemented in 2011.

In November 2011, Skat was mandated by the World Health Organisation to conduct two courses on Network Management on the following topics:

- Key concepts of: Networking, Knowledge Networks, Communities of Practice and Network management; including concepts of Knowledge Management and its role in Network Management.
- Principles of network governance, its structure and roles and functions of different stakeholders and members; including types and forms of membership, membership criteria and roles and responsibilities of members.
- Communication challenges of knowledge networks, principles of communication in networks, communication strategy, the role and tasks of network facilitators; including tools and approaches to enhance communication in knowledge networks (virtual and non-virtual tools).
- Strategic and operational planning of network activities
- Monitoring and Evaluation of knowledge networks; including indicators for the monitoring of network activities and tools for data collection and analysis.

The two courses were followed by individual coaching sessions to WHO Staff, who requested further training on the topics addressed in the courses. A total of 50 WHO staff members participated in the courses and 10 participated in follow up sessions.

In 2011, contact was established with Prof. Georg von Krogh in order to see the possibilities of supporting Master students in writing a thesis on Knowledge Transfer of Skat's Knowledge Networks such as AGUASAN and RWSN. These master studies would be carried out in 2012.

The Skat Foundation is a legally independent foundation of Skat that is seated in St. Gallen and is under the supervision of the Swiss Federal Supervisory Board for Foundations.

With the Foundation, Skat seeks to make knowledge and experience that it has gathered over several years available to all and promote the international exchange of knowledge and experience. As a socially responsible organisation, Skat covers the operating costs of the Foundation, provides the infrastructure and entrusts a staff member with the Foundation's management on a part-time basis.

## **Board**

The Skat Foundation is led by a Board comprising leading personalities from organisations in international development cooperation, industry, politics, science and education. The Board is in charge of supervising the Foundation.

## **Committee of the Board**

The Committee of the Board prepares the Board's affairs and monitors management activities.

## **Council of Patrons**

The Skat Foundation is supported by a Council of Patrons that provides moral support for the Foundation's goals and activities. The Council of Patrons comprises leading personalities from national and international organisations of development cooperation, public bodies, industry, education and politics.

## **Head Office**

The Foundation maintains its Head Office which also comprise its Secretariat as well as the Foundation bodies.

## **Partners**

The Skat Foundation cooperates with various experienced partner organisations, especially with its parent institution Skat and the development organisations Caritas, Helvetas and Swisscontact. In addition, the Foundation maintains close working relations with various partners and competence centres in developing countries and countries in transition.

## **Staff**

Karl Wehrle, Senior Water and Environmental Specialist of Skat, is the Foundation's Executive Secretary.

## Balance Sheet as of 31.12.2011

Description	(CHF) 2011	(CHF) 2010
<b>Assets</b>		
Cash and marketable securities	519,161	340,591
Receivables third parties	40,568	13,085
Receivables related organisations	27,868	28,500
Receivables government	8,096	1,920
Advances to projects	0	0
Accrued income	0	0
Work in progress	28,200	18,967
<b>Total current assets</b>	<b>623,894</b>	<b>403,063</b>
<b>Total assets</b>	<b>623,894</b>	<b>403,063</b>
<b>Liabilities</b>		
Liabilities third parties	261,212	144,399
Liabilities government	0	0
Prepayments	0	0
Deferred income/accrued charges	1,800	1,200
<b>Total liabilities</b>	<b>263,012</b>	<b>145,599</b>
Restricted funds	198,928	107,753
<b>Total restricted funds</b>	<b>198,928</b>	<b>107,753</b>
Paid-in capital	215,000	215,000
Internally generated unrestricted operating funds	-53,046	-65,289
Internally generated designated capital	0	0
<b>Total capital of the organisation</b>	<b>161,954</b>	<b>149,711</b>
<b>Total liabilities</b>	<b>623,894</b>	<b>403,063</b>

## Profit & Loss Account from 1.1.2011 – 31.12.2011

Description	(CHF) 2011	(CHF) 2010
- Contributions Swiss authorities RWSN 09-11	142,800	153,800
- Contributions Swiss authorities World Water Forum Marseille	4,486	0
- Contributions international organisations	0	0
- Contributions others	0	0
<b>Total restricted contributions</b>	<b>147,286</b>	<b>153,800</b>
- UNHCR Projects	83,830	115,869
- 6 <sup>th</sup> RWSN Forum Uganda Various Donors	325,344	0
- Skat Projectfund	37,883	0
- IRC EU-FP7 WashTec	63,763	0
- Various other order projects	53,642	125,089
<b>Total project income</b>	<b>564,461</b>	<b>240,958</b>
<b>Fund raising</b>	<b>38,300</b>	<b>29,500</b>
<b>Bookshop</b>	<b>1,991</b>	<b>3,837</b>
<b>Operating revenue</b>	<b>752,079</b>	<b>428,095</b>
Rural Water Supply Network SDC	-162,906	-153,800
RWSN, Secr. A4A	-3,285	-55,470
RWSN IRC Secretariat	0	-3,852
6 <sup>th</sup> RWSN Forum Uganda Various Donors	-325,344	0
EU-FP7 WashTec	-77,966	0
CEB Code of Practice BF, USAID	0	-40,219
CEB Code of Practice/Groundwater SPICE UNICEF	-15,171	-32,901
Practical WES Training Cameroon	-2,200	0
Training object: Adjung Water Supply	0	-5,500
World Water Supply Forum Marseille	-16,909	0
WB: Supply Chain Ethiopia	0	-44,109
UNHCR Projects	-83,830	-25,726
Skat Projectfonds	-37,883	-24,977
OERK: Co-Facilitation of handpump training	-4,499	-8,595
Small Projects	-9,734	-2,317
Bookshop	-11	0
<b>Total direct project expenditures</b>	<b>-739,737</b>	<b>-397,465</b>
<b>Administration</b>	<b>-1,907</b>	<b>-2,206</b>
<b>Intermediate surplus</b>	<b>10,435</b>	<b>28,424</b>
<b>Net financial income</b>	<b>1,808</b>	<b>196</b>
<b>Other income</b>	<b>0</b>	<b>0</b>
<b>Operating surplus</b>	<b>12,242</b>	<b>28,619</b>
Income funds	769,077	412,603
Use of funds	-692,105	-395,148
<b>Net surplus for the year</b>	<b>89,215</b>	<b>46,075</b>
Allocation to restricted funds	-76,972	-17,455
Allocation to unrestricted operating funds	-12,242	-28,619
<b>Net surplus / deficit for the year after allocations</b>	<b>0</b>	<b>0</b>

## **Notes to the balance sheet**

2011 closed with a profit of CHF 12,242. The capital of the organisation changed from CHF 149,711 to CHF 161,954.

## **Notes on the Profit and Loss Account**

In 2011 the Skat Foundation received contributions tied to projects from the Swiss Agency for Development and Cooperation (SDC), Austrian Red Cross, Helvetas, Hilton Foundation, UNEP, UNHCR, UNICEF, WaterAid, IRC, and Skat Projectfund.

A free donation of CHF 18,800 was given by Skat Consulting Ltd.

In addition Skat Foundation received donations from Dorfkorporation Engenburg, Dritt-Welt-Freunde Wittenbach, Genossenschaft Raiffeisen Schweiz, and Walter Krähenbühl, Weinfeldern.

# Report of the External Auditor

TREHAG

## Treuhand St. Gallen AG

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**Report of the  
statutory auditors**  
to the foundation board of  
skat foundation  
Vadianstrasse 42  
9000 St. Gallen

St. Gallen, 10.04.2012  
RA/bo

### Report of the statutory auditors on the limited statutory examination

As statutory auditors, we have audited the accompanying financial statements of skat foundation, which comprise the statement of operations, statement of financial position, statement of changes in capital and funds, and notes, for the year ended 31 December 2011. According to the Swiss GAAP FER/RPC, the Performance report is not subject to the statutory audit of the financial statements.

The financial statements are the responsibility of the foundation board. Our responsibility is to verify these financial statements. We confirm that we meet the legal requirements concerning professional qualification and independence.

Our examination was conducted in accordance with the Swiss Standard on the limited statutory examination. This standard requires planning and performing the examination in order to detect material misstatements in the financial statements. A limited statutory examination mainly consists of inquiries of personnel, analytical procedures and detail examination on test basis of documents available within the company. On the other hand, examination of operational sequences and internal controls as well as inquiries and other procedures to detect fraud are not included in this examination.

In our opinion, the financial statements for the year ended 31 December 2011 give a true and fair view of the financial position, the results of operations and the cash flows in accordance with Swiss GAAP FER/RPC, comply with Swiss law and with the articles of association.

During our examination, nothing came to our attention that causes us to believe that the financial statements and the proposed appropriation of available earnings do not comply with Swiss law and the company's articles of incorporation.

Best Regards  
**TREUHAND ST. GALLEN AG**



B. Brunschwiler R. Allenspach  
(Executive Auditor)

## **Management Bodies**

### **Board**

Rolf Leutert, Neuhausen, President

Juerg Christen, Skat Consulting, St.Gallen

Xaver Edelmann, EMPA, St.Gallen

Urs Egger, Zurich

Peter Schmidt, Helvetas, Zurich

Georg von Krogh, ETH Zurich

Felix Walker, St.Gallen

Albert Schnyder, Caritas Schweiz

### **Committee of the Board**

Rolf Leutert, Neuhausen, President

Juerg Christen, Skat Consulting, St.Gallen

### **Council of Patrons**

Eugen David, Member of the Council of States, St.Gallen

Thomas Dyllick, IÖW, University of St.Gallen

Richard Gerster, Gerster Consulting, Richterswil

Gourisankar Ghosh, WSSCC, Geneva

Ashok Khosla, Development Alternatives, New Delhi

Rolf Wilhelm, former Deputy Director, SDC, Niederscherli

### **External Auditor (Accounts)**

Treuhand St.Gallen AG, St.Gallen

### **Executive Secretary**

Karl Wehrle, Executive Secretary

## CONTACT

### **Skat Foundation**

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