



Directors' Report and Financial Statements
For the year ended 31 December 2015

**A.C.O.R.D (AGENCY FOR CO-OPERATION AND RESEARCH IN
DEVELOPMENT/ASSOCIATION DE COOPERATION ET DE
RECHERCHE POUR LE DEVELOPPEMENT)**

A UK registered charity and a company limited by guarantee
Charity Registration number 283302
Company Registration number 1573552

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REGISTERED AND PRINCIPAL OFFICE

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Charity Registration Number 283302

Company Registration Number 157355

DIRECTORS' REPORT

The directors are pleased to present their report and the audited financial statements for the year ended 31 December 2015.

REFERENCE AND ADMINISTRATIVE DETAILS:

MEMBERS (ACORD ASSEMBLY)

ORGANISATIONAL MEMBERS

Comité Catholique Contre la Faim et pour le Développement (CCFD) (France)

Inter Pares (Canada)

Manitese (Italy)

Vredeseilanden (Belgium)

INDIVIDUAL MEMBERS

Teopista Akoyi

Richard Bennett

Amanda Caine

Bonnie Campbell

Jean-Francois Curtis

Ngone Diop

Sylli Gandega

Jonathan Glennie

John Hailey

Augusta Henriques

Michael Herzka

Hussainatu Jummai Adbullah

Molly Kane

Gertrude Kazoviyo

Kwame Kuffour

David Munthali

Naana Otoo-Oyortey

Ibrahim Ouedraogo

Irene Ovonji –Odida

Maggie Pankhurst

Betty Plewes

Alioune Sall

Jocelyne Vokouma

Jacqueline Williams

PRINCIPAL PROFESSIONAL ADVISERS

BANKERS

National Westminster Bank
Plc

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London EC2M 3UR

INDEPENDENT AUDITORS

St Bride's House
10 Salisbury Square
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SOLICITORS

Betes, Wells and Braithwaite
138 Cheapside
London EC2V 6BB

BOARD OF DIRECTORS AND TRUSTEES OF THE CHARITY

The Trustees of ACORD are the charity's trustees under charity law and the directors of the charitable company.

First Name	Surname	Nationality	Tenure
Richard	Bennett	British	(resigned Oct 2015)
Amanda	Caine	British	(joined Oct 2015)
Bonnie	Campbell	Canadian	
Jean-Francois	Curtis	Ivorian-French	(joined Oct 2015)
Ngone	Diop	Senegalese	
Sylli	Gandega	Mauritanien (Chair)	(resigned Oct 2015)
John	Hailey	British	
Hussainatu	Jummai Adbullah	Sierra Leonean	
Gertrude	Kazoviyo	Burundian	(resigned Oct 2015)
David	Munthali	Malawian	
Naana	Otoo-Oyortey	British-Ghanaian	
Alioune	Sall	Senegalese (Chair since Oct 2015)	
Jocelyne	Vokouma	Burkina Faso	(joined Oct 2015)
Jacqueline	Williams	British (Honorary Treasurer)	

CORPORATE MANAGEMENT TEAM

Ousainou Ngum	Executive Director and Company Secretary
Kristin Seljeflot	Director of Funding and Partnership Development
Elijah Lutwama	Head of Finance
Salina Sanou	Head of Policy and Advocacy
Sophie Havyarimana	Head of Programme Operations & Development
Foday-Khabenje	Head of Human Resources and Organisational Development

STRUCTURE, GOVERNANCE AND MANAGEMENT

ACORD is a company limited by guarantee and a registered charity in the United Kingdom governed by a Memorandum and Articles of Association.

ACORD, a registered charity since 1981, is a membership organisation with membership open to both organisations and individuals. These members make up the General Assembly, which is the sovereign body of the charity and meets once a year. The Assembly approves the annual accounts, engages in and approves the organisation's strategic plan and appoints the board of trustees and auditors. It also determines broad policy issues.

The Board exercises the functions of the trustees of the charity and the directors of the company, controlling the work of the Charity. The Board meets twice a year and organises teleconferences as needed. A third of the trustees are elected annually by a majority vote of the Assembly.

The Board is assisted by two sub-committees. The **Programme and Funding Committee** (PERFEC Committee) which supports the programming, funding and partnership building and communications work of the organisation and the **Finance, Human Resources, Organisational Development and Governance Committee** (FOG Committee) which oversees the financial management, governance and human resource management functions and also **acts as the audit committee** of the Board. The Board Committees also meet twice a year, have teleconferences as necessary and report back to the Board which makes relevant decisions.

The names of the trustees who have acted during the year are listed on page 3. New trustees are nominated through a broad and participatory nomination process including staff and other stakeholders. The final shortlist is reviewed by the Board and proposed to the General Assembly for approval. New trustees go through an individual induction programme covering all aspects of their role and the objectives of the charity to enable them to perform an effective role within the Board. Trustees serve a two-year renewable term of office.

Overall Management, Staff and Volunteers

Under the overall leadership of the Executive Director, the Senior Management Team (SMT) is responsible for promoting ACORD's Vision, Mission, Values and Strategic Directions. The SMT is the decision-making forum, which guides the day-to-day running of the whole organisation, overseeing overall programming work, operations, financial management, human resources management, fundraising and partnership development as well as internal and external communication.

The SMT is accountable to the ACORD Board through the Executive Director. There are two-way accountability lines between SMT and other staff members. An extended SMT is in place to widen the consultation of the core business developers and maintenance and inform the decisions on a regular basis.

ACORD employed an average of 416 staff during the year of which 380 were employed on local contracts.

All managers hold regular meetings with their staff to provide an opportunity for communication of information and discussion of issues as they develop. Equal opportunities in employment within ACORD are promoted as an integral part of our overall aims and objectives. ACORD has

well established arrangements for consulting and involving staff in its work.

The trustees wish to record their appreciation to all staff and volunteers for their devoted work, often beyond the duty required of them. Without this commitment, the work of ACORD could not continue.

STRATEGIC REPORT:

The trustees confirm that the Annual report and financial statements of the company comply with current statutory requirement, the requirements of the company’s governing document and provisions of the Statement of Recommend Practice (SORP), applicable to the charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) and the Charities Act 2011.

THE OBJECTIVES AND ACTIVITIES OF THE CHARITY

ACORD is a charitable company limited by guarantee, and is a public benefit entity without share capital and governed by its Memorandum and Articles originally dated 10th July 1981. The company is incorporated in England and Wales and was registered as a charity with the Charity commission on 30 September 1981. The Principal Address and Registered office is Development House, 56-64 Leonard Street, London, EC2A 4LT. Its principal activities are focussed on working for social justice and development in Africa. As a Pan African organisation, ACORD’s vision is a society in which all citizens are equally able to achieve their rights and fulfil their responsibilities. ACORD works in common cause with people who are poor and those who have been denied their rights to obtain social justice and development and be part of locally rooted citizen movements.

In order to achieve these objectives ACORD unites practical work and research at community level, with advocacy at all levels from local to global.

In the strategic period 2011 to 2015, four pillars to achieve its vision of social justice in Africa guide ACORD:

Pillar 1	Pillar 2	Pillar 3	Pillar 4
<p>Coherent Programming: Enhance the voice of the poor and the marginalised to enable them to change conditions undermining social justice and development in Africa through participatory people-centred research, practical actions, civil society capacity building and advocacy.</p>	<p>Organisational Learning and Accountability: Facilitate organisational systems, inter-personal and inter-group relations which thrive on achievements, learning and innovation while administering appropriate levels of internal and external accountability and cohesion of organisational identity.</p>	<p>Improved External Communication: Foster a robust communication strategy for ACORD’s impact and added value underpinning its advocacy work and supporting fundraising</p>	<p>Increased Level of Quality Funding: Enhance the level of quality funding by mobilising unrestricted funding and funds for institutional development, attracting additional funding from non-traditional sources.</p>

ACHIEVEMENTS AND PERFORMANCE

2015 MAIN ACHIEVEMENTS IN LINE WITH ACORD STRATEGIC DIRECTIONS:

2015 was the final year in the implementation of ACORD's Strategic Plan for 2011 to 2015. The main activities and achievements carried out for the public benefit and in line with strategic governance, strategic programme management and development and institutional development are highlighted as follows:



Strategic Direction 1 – Coherent Programming

Specific Achievements on our core themes in 2015

Livelihoods and Food Sovereignty

- *Coherent and inclusive policies that increase quality investment in sustainable food systems promoted*

ACORD's engagement in policy processes at national, continental and global level is continuing to rise, and with it ACORD's visibility and influence. ACORD continues to be one of the leaders of the CAADP Non-State Actors Coalition (CNC) under the Comprehensive African Agricultural Development Programme (CAADP) pushing African governments to ensure they implement CAADP and commit to publically financing agriculture that benefits small-scale producers across the continent. ACORD and the CNC played a critical role in contributing to the development of Malabo implementation strategy and road map for Africa's agriculture growth and transformation agenda for the period 2015-2025. The implementation strategy and road map endorsed during the African Union Summit in January 2015 elaborates the actions needing to be taken by all CAADP stakeholders to ensure it reaches its aims over the next ten years. Specifically it emphasises multi-stakeholder engagement and involvement of non-state actors (NSAs) in order to achieve the CAADP targets. This necessitates stronger NSA groups that are proactive, vocal and extensively engaged to play their part in sustaining the principle of mutual accountability in the CAADP process.

ACORD played a leading role during the 11th CAADP partnership platform meeting held in Johannesburg, South Africa, the first CAADP Partnership Platform after the Malabo Declaration. The platform has helped to build a shared understanding of country and regional needs and expectations for rolling out the implementation strategy and road map, including launching efforts to form technical partnerships to align with and support implementation. It was during this platform that the CAADP Non State Coalition (CNC) was officially launched by her Excellency Rhoda Peace Tumusiime, the AU Commissioner on Rural Economy and Agriculture. She acknowledged the importance of the CNC presence and asserted that *"we must take collective responsibility to work together to move the African Agriculture development agenda."* The launch of the CNC is a major step forward. After a year-long drive to organise itself, a critical gap has been filled by formalising a platform to unite farmers' groups, civil society organisations, and private sector actors. This coalition of non-governmental organisations and networks is growing, with more than 100 organisations from 45 nations identified so far.

Following the launch ACORD was nominated to host the interim CNC Secretariat in recognition of our active participation in the capacity building, mobilisation and policy influencing in the

CAADP process at different levels. Besides hosting the Secretariat in our Nairobi Offices, we are expected to provide leadership and technical support, a role that will provide ACORD with a good opportunity to further influence CAADP policy implementation processes at national and regional levels.

At every opportunity ACORD and coalition members advocate for increased quality investment in agriculture and leveraging of resources (including from domestic resources) to promote sustainable agriculture and small-holder farming. In July the CNC delivered a communiqué, signed by 20 members, to the Third International Conference on Financing for Development, held in Addis Ababa, Ethiopia. ACORD and coalition members called on development partners to commit to supporting African governments in their quest to accelerate agricultural development through the CAADP framework. We recommended that the conference focuses on providing African governments the means to significantly increase qualitative and quantitative investments and to close resource gaps through the mobilisation of domestic financial resources amongst others and through the allocation and increased priority towards small-scale production systems, the empowerment of women and youth, trade and technology transfer. This conference provided a vital opportunity for strengthening the global partnerships in the delivery of tangible development outcomes towards eradicating extreme poverty and hunger. It resulted in harmonisation and integration of various stakeholders perspectives in implementing the post-2015 development agenda.

Since then ACORD in coalition with the CNC organised a series of workshops on CAADP and the Malabo Declaration for NSAs in Tanzania, Uganda and Kenya. The workshops aimed to strengthen capacity and voice of NSAs in the CAADP process by creating a shared understanding of the role of NSAs in the CAADP process and to take stock of progress made thus far at the regional and national level in preparation for the annual Agricultural Joint Sector Review and other agriculture policy and budget processes in the three countries. They also provided space to advocate for alignment of national programmes with the principles of the Malabo Declaration.

In West Africa, ACORD and the CNC have used their strong network of national and regional NSAs to scale up engagement at regional level and strengthen the Economic Community of West African States (ECOWAS) pioneering role in making regional commitments to the CAADP process. The Economic Community of West African States' Agricultural Policy Review and West Africa Regional Joint Sector Review are the first major regional engagements for the CNC now housed within the ACORD Secretariat.

- *Communities dependent on land, pasture, forests, and fisheries play an active role in the equitable and sustainable management of natural resources*

In communities dependent on land and pasture, ACORD has supported small scale farmers, agro-pastoralists and pastoralists to adopt good agricultural practices and engage in sustainable natural resource management.

For example, ACORD has supported 16,352 small agro-pastoral farmers in Chad to address food insecurity by strengthening agro-pastoral production strategies and land use management.

Water supply activities, including, the creation of water ponds and micro dams have increased water access for livestock and agricultural purposes.



Photos: The artificial pond in the village of Nickel, Canton Dadjo 1, - above left - is being accessed by 1,200 cattle per day and has relieved pressure on water points in agricultural areas, thus reducing the likelihood of conflict between crop farmers and herders.

In order to diversify and boost production of crops and increase income generating activities in the off-season, vegetable gardens and wells were developed and local-level vegetable garden management committees were trained to ensure adequate and fair site management. The groundwater captured in microdams during the rainy season is also providing water for vegetable gardening activities and increasing the year-round supply of seeds and vegetables.

These activities in Guéra Region, Chad were complemented by social contract and protocol development. A protocol on the handover and management of village lands for the benefit of women was developed and adopted. Two other protocols for the implementation and management of the water-supply pond and transhumance corridors were also developed and adopted. The social contracts were developed, adopted and signed in an inclusive manner following several dialogues in the presence of all the key stakeholders - sedentary farmers, nomadic herders and resident communities - on the use of these spaces.

In Tanzania, ACORD is supporting local communities to adopt improved agricultural practices and reduce excessive use of wood biomass fuel, which contributes to deforestation and climate change. The support directly benefitted 1,470 individuals in ten of the most vulnerable villages of Kaniha, Nyantakala and Nemba wards. Through mobilisation and trainings on natural resource management, agroforestry and afforestation techniques there has been increased awareness amongst charcoal makers, brick makers, bee keepers and small scale farmers on climate change and the need for them to improve water and forest management and strengthen their ways to adapt. As a result there has been a reduction in rampant unsustainable deforestation.

By adopting good agricultural practices and low cost irrigation techniques, small scale agricultural producers are starting to increase their yields. Tree nurseries are serving as a source of tree seedlings for afforestation and agroforestry and are being run as small businesses to ensure sustainability.

"...having attended a training on agro forestry techniques organised by ACORD, I was motivated to establish my own tree nursery as I realised many people in my village of Nyakayenze did not have access to agroforestry tree

seedlings. Now I'm able to supply up to 200 to 250 tree seedlings per month and at an affordable price. I'm proud that my effort is influencing many other people in my village and even in the nearby villages to start practicing agroforestry as they have realised that alongside protecting the environment, the practice would eventually contribute to their increased income..."

- John, small scale farmer and member of Ukombozi producers' group in Nyantakala ward.

The project is also contributing to increased use of renewable energy. Through the introduction of energy saving stoves and renewable energy from bio-digesters women spend less time fetching firewood from distant areas freeing up time for productive activity.

"...previously I had to travel to the forest every day to gather enough firewood for my family of nine. I have come to realise that, the energy saving stove consumes little firewood, so now I don't need to go to the forest every day, I only visit the forest after three to four days. Also, the energy saving stove has very little smoke in that case I don't itch my eyes as it used to be with our traditional stoves..."

- Monika, Biharamulo District

In Mali, ACORD supports the establishment of natural resource management committees and early warning systems to avoid food crises. To address water shortages twenty-one traditional wells and four new ones were dug in four market gardening areas (Bolibana, Trokonina, Sikoroni and Farala) to address the problem of irrigation during the dry season.

In Burkina Faso, ACORD has just concluded a three year project to improve production, collection, processing and marketing of milk and its by-products in pastoralist communities supporting the development of the local milk sector. Measures to support increased milk production and improve quality led to a 33% increase in production in 2015 compared to 2013 and over 70% decrease in the quantity of milk rejected after quality control. The mini-dairies supported by ACORD have been able to collect and process more milk resulting in income increases for both producers and processors.



Photos: Moto-taxi in Bittou and bicycle and motorbike for milk collection in Sondré Est, Burkina Faso

- *Strengthened capacity of people experiencing disasters or conflict to recover their livelihoods and food security*

In the Central African Republic, Ethiopia, Guinea, Mauritania and Uganda we are responding to humanitarian needs through provision of food and cash for work.

For example, in Miyo district, in Ethiopia, ACORD supported livestock and human emergency response following the extended dry season. 720 poor households outside the governments' safety net programme were engaged in cash for work schemes to rehabilitate malfunctioning ponds and degraded rangelands. A further 180 of the most vulnerable households received a direct cash transfer for three months.

In Uganda, in the West Nile region, incomes of 1,414 households were enhanced through ACORD's cash for work activities, while in Kitgum, thirteen neighbourhood assembly groups supported in 2014 to form village savings and loan associations are now involved in income generating activities in form of animal rearing, apirary, and have increased their group savings and household incomes. Food security and nutrition of 1,028 households in the West Nile was enhanced through distribution of 8,224 kilograms of okra, onion, tomato and cabbage seeds.

- *The new global development framework is implemented through country-led, accountable, and participatory processes and institutions to translate global goals into national-level action*

Our engagement in the post-2015 process culminated in our participation together with other allies and partners in the Third International Conference on Financing for Development held in Addis Ababa, Ethiopia, July 2015. The conference focused on the development of strategies and mechanisms for strengthening countries' resource mobilisation efforts for funding their own development. For domestic resource mobilisation to work effectively, ACORD, with like-minded CSOs and supported by some member states, called for the creation of a global tax body under the UN that would regulate issues of graft and curbing illicit financial flows in an effort to keep the resources at home.

Following the adoption of the post-2015 development agenda and Sustainable Development Goals (SDGs) in September 2015 attention is turning to the means of implementation. In October, ACORD focused its learning forum on the importance of domestic resource mobilisation for financing the implementation of the SDGs. ACORD and CSO partners are developing an advocacy strategy for awareness raising on the SDGs at national and community level. Subject to funding ACORD will facilitate the development of citizen centred accountability mechanisms needed to anchor the SDGs and Beijing objectives in African Union, regional and country action plans.

Gender Equality and Women's Rights

Our work on gender equality and women's rights includes women's social and economic empowerment and tackling sexual and gender based violence (SGBV).

- *Women's empowerment is increased through entrepreneurship, access to productive assets and market opportunities, and increased leadership and decision making power*

The Beijing Platform for Action (BPFA) constitutes one of the most important global frameworks for gender equality and the empowerment of women and girls. It was adopted in 1995 by the Fourth World Conference on Women and endorsed by the United Nations General Assembly in 1996. For effective implementation, the BPFA has been reviewed every five years to assess country progress, gaps and challenges. The Commission on the Status of Women (CSW) has led this process. The 2015 review coincided with the 20th anniversary of the BPFA.

Photo: ACORD Executive Director Ousainou Ngum presents the report to the Deputy Executive Director of UN Women, Lakshmi Pui.



ACORD actively engaged in the Beijing + 20 review process informed by ACORD's parallel report on progress. Using the methodology of citizen driven workshops we continue to ensure that the aspirations and views of citizens and in particular those living in extreme situations of marginalisation influence decisions in national and global policy processes. ACORD launched a preliminary draft of its report "[Looking Back, Moving](#)

[Forward: A Regional Synthesis Report of Beijing +20 reviews from Chad, Ethiopia, Kenya, Mauritania, Rwanda and Uganda](#)" during an official side event with UN Women at the 59th Commission on the Status of Women (CSW59). The report is the result of a study conducted by ACORD in collaboration with UN Women, and presents outcomes of consultations undertaken in the six countries among various stakeholders, including grassroots communities and national level key informants. Highlights presented and the discussions and questions that ensued demonstrated that the findings of the report are relevant to most African countries.

The consultations revealed that cultural beliefs and norms are the biggest hindrance to women's empowerment and continue to perpetuate sexual and gender based violence which is on the rise in many African countries. It was also noted that 20 years after Beijing, cultural beliefs and norms remain deeply rooted and need to be addressed in a very comprehensive manner. The report also contained key lessons for ACORD on policy priorities for African governments to ensure implementation of the Beijing framework. Major conclusions drawn include the need to acknowledge the advances made in the implementation of the Beijing framework; harness the gains to ensure they are irreversible; increase the focus on citizen empowerment to ensure they inform the design and implementation of such frameworks; women leaders to move beyond celebration of numbers to transforming leadership processes, and lastly revisiting the relationship between the women in leadership at the national level and those at the grassroots. It also became evident that CSO space in most countries in the continent is shrinking and making it very difficult for CSOs to play their role adequately and in supporting governments to produce reports of this nature.

The 11th CAADP partnership platform mentioned earlier also provided a good opportunity to advocate for women's access to, use and ownership of resources including land, credit, natural resources, information and technology coming on the backdrop of the AU Year of Women's Empowerment and Development. With that in mind ACORD and partners developed a joint policy brief "[Delivering Women Farmers' Rights](#)" collating a wide range of research and learning from different organisations on empowerment of women in agriculture. It was shared widely during a side event organised at the CAADP Partnership Platform.



At community level ACORD continues to *support women's access to productive assets, business knowledge and markets*. For example, in Rwanda and Burundi among other countries marginalised women including girl mothers, survivors of violence, sex workers and women living with HIV/AIDS and disability are being

trained on income generating activities and specific trades and are provided with income generating starting kits or capital to launch their small businesses. They also receive training in adult literacy.

Provision of basic tools to girl mothers has enabled them to start their own businesses (tailoring, shaving etc) and generate income to cater for their basic needs. 377 were trained in off-farm income generating activities and provided with basic inputs including 208 sewing machines, 96 bicycles, 63 hair clippers and 10 kits for carpenters. A further 388 benefitted from small livestock including 146 pigs for rearing and 242 goats. The distribution of tools and livestock was preceded by the technical training and the negotiation for the children and youth to be integrated in the existing groupings and associations at community level promoting socio-economic integration.

- *Gender-based violence in reduced through transformation in social and cultural norms, and more active and responsive institutions*

ACORD's work tackling SGBV through community dialogue and economic empowerment continued in ten countries. This approach has contributed positively to creating safe spaces where women are able to openly discuss issues on SGBV in their natural environments as well as reduce their vulnerabilities through increased access to income.

In Rwanda, community members, girl-mothers and abandoned children have been sensitised on gender based violence. They are increasingly aware of what constitutes gender based violence and that it is a criminal act which is punishable according to the law. They have increased their knowledge of available reporting mechanisms and there is increasing willingness to speak out on these issues. Meetings have been held bringing together representatives of the girl mothers and community leaders to discuss prevention, support and reparations. The community justice system (*abunzi*) is actively engaged in resolving issues related to land, property and paternity for the targeted children and 240 community mentors who have been identified from within existing community structures are helping/mentoring the most vulnerable families.

A booklet on laws and policies as well as a compilation of cases in need of enforcement serve as a tool for advocacy and also sensitisation. Using this evidence base a successful advocacy workshop was conducted in Kigali on child abandonment and the phenomenon of girl mothers at local and national levels drawing attention to the needs of these vulnerable and marginalised groups. This national level workshop was attended by the office of the first lady, the Ministry of Gender and Women Promotion, UN Women and the Ministry of Justice among others. These stakeholders have shown commitment to support these vulnerable groups in particular girl mothers. Commitment to support girl mothers has also been shown at sector level through set up of the database system.

In North-West Tanzania our programme is contributing to improved management of sexual and gender based violence through establishment of a district network on SGBV in Ngorongoro. Despite limited resources the network is effectively receiving, referring and resolving SGBV cases. The SGBV network is collaborating with the district health management team and focal office in targeting community structures particularly "Laigwananis" - Maasai male elders who are the cultural gate-keepers and "Ngarumuratanyis" - Maasai female elders often responsible for performing FGM on Maasai girls. Increased community awareness around SGBV issues has resulted in a 36% increase in the number of cases reported to the Police Gender Desk and District Social Welfare Department including those related to forced marriages and adolescent

(15-19 years) pregnancies.

Through platforms strengthened by ACORD, women in refugee settlements in Adjumani, West Nile and South Western Uganda are exchanging on gender based violence and reproductive health issues, their income generation abilities, and accessing psychosocial support through group therapy, and one-on-one counselling. ACORD has also mobilised and trained six male action groups with 91 members on gender based violence prevention and response using the male engagement approach. The trained male 'champions' now lead gender based violence prevention processes in their communities.

We continue to strengthen this work by focusing on building partnerships with faith-based and other religious and cultural institutions in an attempt to stem out the harmful socio-cultural norms that are root causes of violence against women and conflict.

Signing of social contract in Terekeka County

ACORD continued working for the implementation of laws to fight gender based violence and ensure the enforcement of reparation legislation. The strategy is mainly aimed at engaging with policy makers, but also empowering communities through the public litigation process, to know their rights and which channels to use to claim justice.

Conflict prevention and peace building

ACORD's conflict prevention and peace building programming in communities emerging from or prone to conflict has contributed to increased social cohesion, peaceful conflict resolution and stability in Burundi, the Central African Republic, Ethiopia, Kenya, Guinea, South Sudan, and Uganda, as well as in Chad, Mali and Tanzania.



Community dialogues have been (and continue) to be held in Guinea, Ethiopia, South Sudan, Kenya, Uganda, Burundi and CAR. They are at various stages of advancement within what is known as the Community Social Peace and Recovery Model.

In January 2015 a social contract was signed in South Sudan between the Tukoro (Muni payam) and Nyikabor (Terekeka central payam) communities in Terekeka County, Central Equatoria State following a process of community-driven dialogue aimed at analysing the root causes of the conflict which include land disputes in areas where cattle pass; cattle rustling; the presence of illegal firearms and general hardship in life arising from poverty, particularly experienced among the youth who do not have adequate means of livelihoods.

As part of the social contract reached between the Tukoro and Nyikabor communities, the construction of a borehole was jointly identified as a project to solidify the peace. The two communities reasoned that the building of the borehole and its usage would provide a platform for continued interaction between them. In addition, the project would serve other strategic purposes by reducing the water-related disease burden in their communities since they would no longer be sharing dirty water with animals. It would also save the communities time

collecting water (a burden which usually falls on women and young children) and allow for the growing of vegetables during the dry season in the vicinity of the borehole, as well as for women to attend community development meetings. To date, the borehole is functioning well and providing between 80 and 120 litres of water per day for 70-80 households, benefitting over 560 people. Another 38,843¹ people (52% women) have benefitted from the restoration of peace.

Furthermore, livelihoods and food security in the targeted communities have improved. Following the signing of the social contract in January 2015, beneficiaries who received ground-nut seeds from ACORD in March–April 2015 reported high yields of seven bags (245 kgs) per acre. This was a significant increase on the previous year, when episodic violence between the two communities disrupted the harvest of crops during the first planting season.

Finally, and most significantly, both communities report that tensions have reduced as a result of these initiatives. No incidences of violent conflict have been reported by the peace monitoring committees since the signing of the social contract and the resolutions/commitments agreed in the social contract are being observed. These include: the creation of an independent committee to verify and open up the cattle path; the development of by-laws to restrain hooliganism among youths; further engagement among the chiefs and elders on the issue of bride price; establishment of peace monitoring committees; and the identification of micro-peace projects that could provide a platform for continued interaction between the two communities. Recent monitoring visits have learned that the broken social relations between the two communities continue to be repaired as demonstrated in the resumption of inter-community marriages. Both communities are also reporting unrestricted movement and access to shared community markets and health centres.

In our peace building efforts, we collaborated with UNDP to design a handbook for community dialogue for sustainable peace in Tanzania ahead of the August 2015 elections.

In Uganda, civic education activities provided an opportunity for identification and recording of community concerns about the electoral process ahead of the February 2016 elections and strategies to address them and had a positive impact on the number of community members of voting age registering and turning out to vote in ACORD's areas of operation.

ACORD also developed a programme in Kenya to support peaceful electioneering, democratic dialogue, women's leadership and political participation in Bungoma county ahead of elections in 2017, an area that has a history of election-related violence. Through civic education and roll out of ACORD's community social contracting methodology community leaders will be facilitated to mobilise their respective communities - youth, women and men to adhere to a code of conduct (social contract) supportive of a democratic, free, fair and peaceful electoral period.

At both Pan African and country level, transitional justice is increasingly becoming an important arena. At country level, ACORD in Uganda, Guinea and Kenya is playing key roles in the evolution of local responses and national policy processes with regards to Transitional Justice. By way of bridging existing knowledge gaps, landmark research interrogating the validity of traditional governance systems to execute transitional justice in the post-conflict context of Northern Uganda was conducted. At the core, the policy brief argues for the acknowledgement

¹ The estimated population of Muni Payam was 18,073 and Terekeka Central Payam was 20,770 according to the Fifth South Sudan Population and Housing Census of 2008.

of reconstruction gaps in post-conflicts contexts, key among these gaps is the imperativeness of rectifying uneven gendered power relations in society as a whole in Uganda.

In Mali, ACORD has adapted its programming to address the deeply entrenched conflict that has greatly shaken the country. We have worked with women's organisations, youth and traditional leaders in the Gao Region as key agents of change and promoted their active involvement in conflict prevention and transformation processes. The training targeted the most affected districts of Gao, Menaka and Burem. The aim was to improve women's understanding of their inherent potential role for preventing and transforming violent conflicts. Additionally, the training provided a platform to strengthen local capacity of communities for peaceful management of conflicts, disseminate lessons learnt and share best practices at local and national levels.

ACORD is also strengthening regional networks and coalitions to advocate for rights and civic spaces in marginalised communities. For example, the crisis in the Central African Republic has had severe implications on the Fulani community that is predominantly Islamic culminating in their exile into the neighbouring territories of Chad and Cameroon. [ACORD and CCFD's Peace Programme](#) has had a particular focus on the Fulani community given their centrality to issues of reconciliation and peace in the region. The program has since December 2013 built a partnership with the Association of the Integration and Social Development of Fulanis in Central Africa which is committed to defending the interests of the Fulani community. The Peace Programme supported the final return of the President of the AIDSPC who is a refugee in Ndjamena to Bangui in April 2015.

At a sub-regional level, the Peace Programme has helped to create a sub-regional Fulani platform (Cameroon-Chad-CAR) which is working for the improvement of living conditions of Fulanis in the three countries and is also conducting advocacy for their effective involvement in public spheres of decision-making and in development processes. The platform has conducted several emergency operations in southern Chad and Cameroon for Central African refugees, in liaison with UNHCR, the Ministry of Social Affairs and the international community.

Through our work in all thematic areas we continue to engage closely with government institutions. In 2015 ACORD has initiated a partnership with peace keeping structures including the military, in an effort to bring CSO perspectives into military peace operations, which typically focus mainly on conflict management as opposed to conflict transformation and peace building. To this effect, ACORD, in partnership with International Peace Support Training Centre, a regional military training centre in Nairobi, Deutsche Gesellschaft für Internationale Zusammenarbeit, and the National Peace Building Directorate (Office of the Kenyan President), successfully delivered a Governance Diplomacy for Peace and Security (GDPS) training course in July 2015, aimed at raising awareness and developing knowledge, skills and expertise of the various regional organisations, military Officers, UN agencies, government departments working in governance, diplomacy, peace and security in East Africa. The GDPS programme was designed to prepare participants to meet current and future challenges in national and regional governance, diplomacy, peace and security, thus strengthening their ability to improve the impact of systematic analysis response, effective communication, dialogue and cooperation. The training is expected to open up opportunities for direct linkages with regional organisations and civil military aspects of our work.

HIV/AIDS and the Right to Health

In Guinea and Mali ACORD intervened in 2015 in some of the regions affected by the Ebola epidemic, by contributing to building community preparedness. In Guinea, we adapted the methodology used in conflict resolution and peace building to successfully integrate interventions for tackling conflicts related to the Ebola epidemic in the south-east region of the country. ACORD conducted sensitisation and training workshops specifically focusing on Ebola-related conflict prevention and resolution in the regions of Samoe, Kouankan Sérédou. It is anticipated that these workshops will contribute to increasing awareness, tackling misconceptions around Ebola and galvanising community support for tackling the widespread stigma and discrimination that fuels the further spread of epidemic.

ACORD advocates for health systems to effectively deliver health services in hard to reach areas and promote community health systems. In line with ACORD's Right to Health Strategy, ACORD Tanzania is implementing a sexual and reproductive health programme targeting pastoralist communities in North-West Tanzania. ACORD Tanzania is facilitating these pastoralist communities, particularly women and girls, to join the community health fund (CHF) scheme, a voluntary scheme for the informal sector in rural areas to improve their access to health services. To this effect, ACORD Tanzania organised a national multi-stakeholder dialogue aimed at creating an understanding of the functioning of CHF sharing experiences and lessons learnt and charting ways of improving CHF implementation in the pastoralist zones for possible scale up and replication elsewhere. The forum attracted representatives of CSOs, national and local governments, media, health practitioners and the pastoralist community. The forum identified critical gaps which include low awareness of the CHF by members and weak regulations on provision of quality health services among others. The forum provided an opportunity for the pastoralist community through Ngorongoro NGO Network to present their specific needs. Hence a commitment from the Ministry of Health to integrate these special needs in the on-going National CHF guidelines review.

At community level ACORD and local partner Ngorongoro NGO Network (NNGONET) have been supporting uptake of the CHF in Ngorongoro district through training and sensitisation of ward and health facility staff, community outreach and providing premium subsidies for the most vulnerable groups including people with disabilities, women and child-headed households.

During the reporting period 195 vulnerable households enrolled in the scheme and benefitted from CHF premium subsidisation including a 39 year old, disabled woman from Ngarasero ward:

I was born with disability; however, I count myself lucky because I was not killed immediately after birth like many others due to cultural beliefs and negative attitudes towards people with disabilities. Living with disability in this community isn't easy as there is a lot of stigma and discrimination towards us. During my childhood my parents had to hide me when we had visitors at home. As I grew older it was difficult to find a spouse. When I did meet a man, he insisted that I should not disclose my relationship with him to anybody. I later got pregnant and delivered through caesarian section after being referred to Wasso hospital from Ngarasero Health facility. However, the challenge remained, how I could access health services both for my child and myself because I didn't have any reliable income to pay for health services. Luckily ACORD identified me and I'm glad that through their support I can now access health services whenever I fall ill. This is indeed a very big relief for me and my family.

To date the project has contributed to increased CHF coverage in the District from less than

1% to 4% and hence increased access to health services for the most vulnerable.

Similarly, in Rwanda, ACORD is facilitating vulnerable groups with a focus on child-headed households to connect with and access existing health services. 720 households, comprising 1,822 children, have benefitted from health insurance in 2015 and now receive treatment and medication when needed.

ACORD is also contributing to reducing preventable deaths of under-five children in marginalised communities. Community sensitisation on child health combined with mobile clinics have resulted in 10,305 children between 6 months and 5 years being immunised against Measles and Rubella and 5,613 children under 5 receiving Vitamin A supplements crucial for child health and development.

ACORD is responding to the sexual and reproductive health needs of South Sudanese refugees settled in Northern Uganda and Burundian and Congolese refugees in the South West of Uganda. ACORD's reproductive health interventions at community and health facility levels in 2015 were responsible for linking 1,372 pregnant women in target refugee settlements in South West Uganda and 1,228 pregnant women in resettlements in Adjumani, West Nile to the health facilities for safe delivery and health care services.

Strategic Direction 2 – Organisational Learning and Accountability

Pillar 2 includes staff development, organisational learning, knowledge management, monitoring & evaluation (M&E) and external accountability.

Monitoring and evaluation is critical for programme quality, learning and accountability. For effective M&E, capacity building of staff and partners is on-going. For instance, in 2015 we conducted capacity building sessions for Rwanda and the Secretariat Teams. In Rwanda, we conducted trainings on results based management to support the programme to measure impact. At the Secretariat level, the trainings focused on the development of organisational theory of change and performance measurement frameworks.

Linked to M&E are knowledge management and learning. We continue to document lessons learnt from our programming at all levels. For instance during this period, we have documented lessons learnt from our work in Chad, Kenya, Rwanda, Uganda and Tanzania and soon to be expanded to cover all our programme countries. The knowledge generated from these processes will inform our programming, (direct interventions, policy and advocacy), strategic planning and fundraising, capacity building, organisational learning, linking and sharing.

We have also contributed to learning through individual and collaborative research, articles and publications as highlighted below:

- Study on femal genital mutilation (FGM) in Hadjar Lamis and Guera regions in Chad on the extent of FGM as well as its root causes in-country. Recommendations of the research will inform the design of a programme to tackle FGM as well as advocacy work.
- *A community that suffers in Central African Republic, the story of the "Peuhls Mbororo" (Les Peuhls Mbororo de Centrafrique: une communauté qui souffre, June 2015)* on the situation of Central African Fulani that has contributed to the visibility of this minority group.
- *Transitional Justice in Post-Conflict Societies in Africa*. This book is a result of discussions from an international conference on transitional justice in Africa held jointly

with Hekima Institute for Peace and International Relations (HISPIR) in October 2014. The book sheds light on the tensions that exist between the pursuit of justice and peace building processes in post-conflict settings.

- A documentary entitled “*Speak Out and Say No to Violence, Exploitation and Abuse of Children and Youth in rural areas in Rwanda*”. The documentary will be utilised for advocacy to influence policy and programmatic decisions on how to address the special needs of children and youth in the country.
- “*When less is more: The Place for Gender Sensitive Traditional justice in Uganda’s Jurisprudence*”, (to be published). This policy brief argues for the acknowledgement of reconstruction gaps in post-conflicts contexts; key among these gaps is the imperativeness of rectifying uneven gendered power relations in society as a whole in Uganda.

During 2015 two annual meetings were held to review strategic plan implementation and consult on the development of ACORD’s strategy for 2016 onwards. The first meeting was held in April in Tanzania (which was combined with a field visit to ACORD’s horticulture programme in Geita region) and the second in Kenya in October. A Learning Forum on Financing for Development was held in Kenya to coincide with the ACORD Annual Board Meeting and General Assembly. Learning forums have provided a mechanism for knowledge sharing and learning across the organisation in relation to critical areas of work. Financing for development and domestic resource mobilisation are increasingly becoming a critical part of ACORD’s work and were therefore the subject of ACORD’s 2015 learning forum.

Strategic planning processes are another important tool supporting continuous organisational learning and accountability. During the reporting period a review process of the evaluation report of the global strategy was conducted with a view to validating its content. The evaluation process helped to articulate and align the results with those of the mid-term evaluations of certain country strategies to determine progress and overall challenges specific to the countries visited (Chad, Kenya, Rwanda and Uganda) during evaluation.

The new Pan Africa Programme for 2015-2018 was finalised in a consultative process with the board, country programmes, and key informants in the sector. The document is the result of much research, deliberation and collective-thinking, and attempts to both build and expand on the previous PAP, whilst also increasing focus and fine-tuning scope. At the country level, the review and renewal of strategies are ongoing. Ethiopia, Burundi, Chad and Uganda went through an evaluation phase in 2015.

The successor framework to the Millennium Development Goals, the Sustainable Development Goals (SDGs) was adopted in September 2015 and to take effect from 2016. ACORD’s citizen consultation work and the Pan-African level work carried out in the countries during the post-2015 consultation process is informing our country strategies and we are also taking into account the domestication of the global goals and Agenda 2030 and the importance of citizen’s centred mechanisms of accountability to monitor and evaluate achievements when developing updated strategic objectives.

Strategic Direction 3 – External Communication

As planned, we pursued strategic use of the internet as a cost-effective and far reaching medium to enhance ACORD's external communication with good results.

ACORD's following and engagement on different social media channels and the views on our website are also continuing to increase. This is a positive indication of the interest the organisation and its work are having. We also see this in the form of increased engagement on the posts. We concluded the process of redesigning the ACORD website adapted to mobile devices in line with delivering an improved interactive platform to facilitate our communication and digital fundraising objectives moving forward.

In 2015, ACORD was engaged in action/2015 to raise citizen awareness on the Global Goals and played a leading role in coordinating the country level campaign in both Kenya and Uganda.

ACORD also continued its plan to engage more closely with media, both print media, radio, TV and bloggers. For instance, in the work to promote women's rights, radio programmes have been actively used both in South Sudan, Chad and Kenya with positive feedback.

ACORD staff and partners have been writing op-eds for national newspapers, dealing with key issues of importance to ACORD such as FGM, tribalism, elections, peace policies and reparations for SGBV survivors, and ACORD staff and partners have also been interviewed on national TV and radio shows. Partnership is also being built with the Bloggers association of Kenya.

In October, ACORD hosted training for ACORD staff, partners and selected journalists from 10 countries in public interest litigation and using media to campaign for justice and reparations for survivors

Strategic Direction 4 – Quality Funding

A key priority has been to secure Long-Term Strategic Funding Agreements in line with ACORD's strategic objectives and enhance the quality of our multiple project grants through more strategic budgeting and cost recovery.

Our focus in 2015 was marked by a significant drive towards writing and submitting high volume fundraising proposals as well as a tremendous upsurge in consortium fundraising in recognition of the reality that consortiums and multi-stakeholder partnerships are increasingly favoured by donors, and sometimes mandatory to be eligible and considered for funding.

Fundraising for humanitarian work also increased and is a potential growth sector for ACORD in a context of diminishing development financing and growth in humanitarian needs in ACORD's areas of operation. Significant funding was secured for humanitarian work in CAR, Mauritania and Uganda.

Strategic networking has been done both continentally and internationally, often in conjunction with other programming related commitments. Technical country visits and trainings for strengthening partnership development, fundraising and financial management capacities as well as courtesy visits to donors based in country, were held during country visits throughout the period.

A resource mobilisation framework has been developed to support fundraising efforts at pan-African, regional and national level. Furthermore monthly inter departmental meetings were also held to review the funding situation and address key fundraising and grant management actions needed to ensure that ACORD meets and maintains financial sustainability as well as support the development, implementation and monitoring of organisational sustainability and fundraising plans. New measures have been put in place to document sign-off of new and closing grants and an organisational email platform for fundraising and contract negotiations is functioning effectively – thus promoting transparency and facilitating quick, while comprehensive quality reviews.

FINANCIAL REVIEW

INCOMING RESOURCES: Incoming resources during the year under review have reduced by reduced by 13% to £8.72m (2014 £10.057m). Income from member organisations accounted for about 3% of the total income for 2015 down from 4% in 2014. During this reporting period income from “other private institutions” has reduced by 17% but remains our main source of funding at 40% of all revenue in the year under review. Both bilateral and multilateral funding institutions have continued to be main supporters in 2015 bringing in 18% and 39% respectively.

During the year, there was continued support from our main institutional donors. Contributions from 10 of the largest funders (The Governments of Netherlands, Oxfam Novib, CCFD, Caritas, UNFPA, ECHO, Amnesty International, Comic Relief, Oxfam Intermon and IFAD) accounted for 69% (2014: 66%) of the total funding received during the financial year 2015. The rest of the funding is from a number other institutions which contribute to our work especially in local partnerships across the African.

RESOURCES EXPENDED: There was a proportionate reduction in the amount of total expenditure, consistent with the reduction in incoming resources, of 11% in comparison to 2014. Total amount of expenditure in 2015 stood at £8.946m (£10,017m in 2014). Our investment in advocacy work at Pan-African level and in livelihood support work at country levels still remains main areas of work and cost driver of the expenditure. Similar to 2014, the Pan African level investment in advocacy work around gender and conflict has continued to be supported by The Governments of Netherlands who has multiyear thematic funding covering the reporting year 2015. During the year, expenditure related to programmes and related support costs represented over 93% of expenditure compared to 92% in previous year. Just above half of all our expenditure in 2015 (53%) was in the areas of support to livelihood of the community we work with forming the largest areas of our work. Other thematic areas accounted for 25% peace building; 14% on Gender and about 5% of HIV/AIDs prevention consistent with previous years. Livelihoods work is weighted heavily by the community support especially around the Mauritania, Uganda, Chad and support to South Sudan and Burundian refugees in the reporting period.

Restricted funds carried forward at the end of the year stood at £454k (£516k for 2014). Unrestricted reserves have seen a reduction of £164k from £886k in 2014 to £722m in 2015

REMUNERATION POLICY: The ACORD remuneration policy aims at creating a reward package that is competitive with other similar organisations in the sector. It is benchmarked against the middle tier, range of INGOs which do similar work and cover the same geographical areas. The staff teams are in two general categories based on the scope of their responsibilities, which also determines the kind of individual staff contract as either local or international. The salary for the CEO and head office team is all based on the salary scale directly approved by the BOARD Finance, Organisational Development and Governance (FOG) committee and reviewed periodically to assess its competitiveness and affordability against organisational resources base.

RESERVES POLICY: The trustees have examined the requirement for free reserves and the guidance set out by the Charity Commission and best practice including the “Beyond Reserves” publication published by the Charities Finance Group. The policy objective is "to

maximise the programme impact to beneficiaries and maximise the value of net income". The trustees review the reserves policy on an annual basis in light of the new strategic policies and future commitments. The trustees consider that given the nature of ACORD's work, ideally the general reserve should be in the region of £800k. At the current level of operation, this amount is considered sufficient to cover six months' worth of operating costs which gives the organisation flexibility to cover temporary timing differences for grant claims, adequate working capital for our core costs, and will allow ACORD to respond quickly in unexpected situations. General reserves currently stand at £722k as reported on page 29, and the trustees consider this amount to be adequate given the organisation's plans for future periods and its planned reduction in fixed expenditure for 2016.

INVESTMENT POLICY: ACORD's investment objective is to maximise the return of its investment funds while maintaining maximum security, managing organisational risk and a high degree of liquidity to allow a response to operational needs. To meet this objective ACORD invests in fixed term or call deposits with a high security rating and either fixed interest rates or with a fixed relationship to base rates. During the year, there was no equity investment held by ACORD. The board of trustees reviews ACORD's investment policy annually.

RISK MANAGEMENT: ACORD's Board recognises that overseeing the Charity's risk management function is a key responsibility of the board of trustees. To perform this function, the board of trustees reviews ACORD's key risks regularly as part of the strategic plan monitoring process; while delegating operational aspects of risk management to the management function, which is monitored through the existence of a comprehensive risk register. In this role, the trustees determine the appropriate level of risk exposure for the organisation; approve major decisions affecting ACORD's risk profile, set standards and expectations of management with respect to conduct and probity. They also lead the risk identification, monitoring and management process with the aim of reducing the likelihood and impact of the identified risks.

Through this process, combined with the review of controls over key financial systems carried out through a structured audit programme of each country of operation, the trustees have provided ACORD with adequate risk assurance. A similar comprehensive mechanism to manage the operational and business risks that ACORD faces on a regular basis is incorporated in the country level strategic plans. Through this mechanism, risk mapping, analysis, and mitigation processes are carried out by the trustees and management in a more structured way.

During the current strategic period, and specifically relating to the current period, the organisation recognises two main risk areas arising from the work we do.

One is related to the nature of some of ACORD's work in marginalised areas of Africa often affected by extreme poverty and conflict. This requires active acceptance and management of some risks in undertaking activities in order to achieve the objectives of the charity. The risk management systems in relation to this identified risk include procedures for protecting staff and responding to emergencies arising both natural and man-made calamities

The other relates to the uncertainty linked to on-going grant negotiations with donors and the local conditions in the diverse operating areas in Africa. On an on-going basis, we monitor this risk linked to grant uncertainty as it may affect availability of resources for ACORD to carry out its mandate. In addition, ACORD has extensive knowledge of the

local conditions and monitors the changing operating conditions for any material changes on the ground that may make it impossible to implement planned activities. These

considerations are taken into account when we review our reserves policy annually. We are therefore confident that there are adequate mitigating measures in place to guard against the impact of these risks.

PLANS FOR THE FUTURE - PRIORITY GOALS FOR THE YEAR 2016

2016 is the first year in ACORD's new strategic period 2016-2020 and coincides with the launch of the Global Goals². In Africa, Agenda 2030 is pursued through the African Union's Vision 2063³, which incorporates and links with continental frameworks and policy agreements. ACORD supports the African Union's vision of "an integrated, prosperous and peaceful Africa, driven by its own citizens and representing a dynamic force in the global arena" and will contribute towards the realisation of this vision in the next five- year period. More specifically we will pursue the ultimate outcome of: Active citizenship and more responsive institutions contributing to a peaceful, inclusive and prosperous Africa.

This we will do through working in five priority areas, namely: i) Human security and dignity; ii) Employment and resilience; iii) Gender equality; iv) Equal access to social services; and v) Engaged civil society.

Our new strategic programming objectives are to:

- 1) Foster peaceful, just and inclusive societies that are free from fear and violence
- 2) Build sustainable food systems and livelihoods, increase resilience and enhance natural resource management
- 3) Promote gender equality and the empowerment of women and girls
- 4) Contribute to good health and well- being and access to universal quality health services
- 5) Co- convene African civil society and citizen voices to influence policies and more responsive institutions for a peaceful and prosperous Africa that leaves no one behind

To underpin this we will make sure to give due attention to programme quality, research, monitoring, evaluation, learning and accountability. For this it is critical to invest in people power by ensuring continuous learning and capacity development in ACORD and its partners to deepen the influence, impact and sustainability of our work. We will give due emphasis to communication, messaging, outreach and networking harnessing use of new technologies and social media.

² The successor framework to the MDGs, adopted at the United Nations Sustainable Development Summit on 25 September 2015, comprising of 17 Sustainable Development Goals (SDGs)
<https://sustainabledevelopment.un.org/post2015/transformingourworld>

³ Agenda 2063
http://agenda2063.au.int/en/sites/default/files/01_Agenda2063_popular_version_ENGs.pdf

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Specifically in 2016, we will identify and further strengthen systematic collaboration and partnerships at different levels for complementarity, joint fundraising and innovative programming development, broader mobilisation and bigger impact.

PUBLIC BENEFIT

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing objectives and activities. ACORD clearly demonstrates and meets the public benefit requirements of the UK Charity Commission given our work with marginalised communities in 17 regions of Africa. This report explains the charity's activities and demonstrates how they contribute to the charity's purpose and provide public benefit.

STATEMENT OF TRUSTEES' RESPONSIBILITIES:

The trustees (who are also directors of ACORD for the purposes of company law) are responsible for preparing the strategic report, the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

AUDITORS

Crowe Clark Whitehill have indicated their willingness to be reappointed as statutory auditors.

This Annual Report of the Trustees, under the Charities Act 2011 and the Companies Act 2006, was approved by the Board of Trustees on 9th of August 2016 including approving in their capacity as company directors the Strategic Report contained therein, and is signed as authorised on its behalf by:

Sylli Gandega
Chair of the Board

A handwritten signature in black ink, appearing to be 'Sylli Gandega', written over a light blue grid background. The signature is fluid and cursive, with a large loop at the end.

ACORD - ANNUAL REPORT AND FINANCIAL STATEMENT FOR YEAR ENDED 31 DECEMBER 2015
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ACORD

We have audited the financial statements of ACORD for the year ended 31 December 2015 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes numbered 1 to 24.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland.

This report is made solely to the charitable 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 charitable 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 charitable 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 trustees and auditor

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

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

Scope of the audit of the financial statements

A description of the scope of an audit of financial statements is provided on the Financial Reporting Council's website at www.frc.org.uk/auditscopeukprivate

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2015 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

ACORD - ANNUAL REPORT AND FINANCIAL STATEMENT FOR YEAR ENDED 31 DECEMBER 2015
Opinion on other matter prescribed by the Companies Act 2006

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

Matters on which we are required to report by exception

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit



Pesh Framjee

Senior Statutory Auditor

For and on behalf of

Crowe Clark Whitehill LLP

Statutory Auditor

London

Date 28 September 2016

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015
STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating Income and Expenditure Statement)
 Year ended 31 December 2015

	Notes	Unrestricted Funds 2015 £ 000	Restricted Funds 2015 £ 000	Totals Funds 2015 £ 000	Unrestricted Funds 2014 Restated £ 000	Restricted Funds 2014 £ 000	Totals Funds 2014 Restated £ 000
INCOME FROM							
Donations and Legacies	3	12	0	12	5	0	5
Charitable activities	4	1,616	7,092	8,708	2,076	7,976	10,052
TOTAL INCOME		1,628	7,092	8,720	2,081	7,976	10,057
RESOURCES EXPENDED							
Charitable activities	5	1,792	7,154	8,946	2,013	8,004	10,017
		1,792	7,154	8,946	2,013	8,004	10,017
Net Income (expenditure) for the year		(164)	(62)	(226)	68	(28)	40
Fund balance at 1st January 2015		886	516	1,402	818	544	1,362
Fund Balance at 31 December 2015	6	722	454	1,176	886	516	1,402

All income and expenditure arises from continuous activities
 There are no other gains or losses other than shown in the statement of financial activity.

BALANCE SHEET AS AT 31 DECEMBER 2015

AS AT 31 December 2015

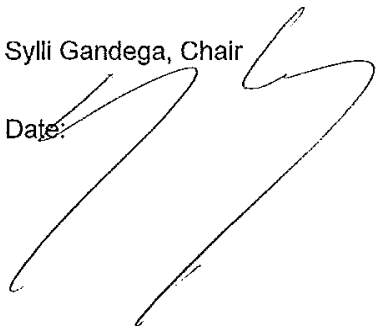
	Notes	2015 £000	2014 £000 Restated
TANGIBLE FIXED ASSETS	10	<u>107</u>	<u>173</u>
CURRENT ASSETS			
Debtors	11	2,329	2,110
Cash at bank and in hand	12	<u>684</u>	<u>1,555</u>
		3,013	3,665
CREDITORS			
Amounts falling due within one year	13	(1,944)	(2,436)
NET CURRENT ASSETS		<u>1,069</u>	<u>1,229</u>
NET ASSETS		<u>1,176</u>	<u>1,402</u>
FUNDS			
Net restricted funds		454	516
Unrestricted funds		<u>722</u>	<u>886</u>
		<u>1,176</u>	<u>1,402</u>

The accompanying notes on pages 31 to 46 are an integral part of the financial statements

Approved by the Board of Directors:


Sylli Gandega, Chair

Date:



Jacqueline Williams, Hon. Treasurer

Date:


27/09/2016

STATEMENT OF CASHFLOW

Year ended 31 December 2015

	Notes	2015 £000	2014 £000
Net income/(expenditure) for the reporting period (as per the statement of financial activity)		(226)	40
Depreciation	10	305	232
(Increase)/Decrease in debtors	11	(219)	(234)
Increase/(Decrease) in creditors	13	(943)	1,013
Net cash provided by (used in) operating activities		<u>(1,083)</u>	<u>1,051</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		(240)	(324)
Net cash (used) provided by investing activities		(240)	(324)
Net (decrease)/increase in cash & cash equivalents		<u>(1,323)</u>	<u>727</u>
Cash and cash equivalent at the beginning of the year		1,408	681
Cash and cash equivalent at the end of year		85	1,408
Cash and Cash equivalents consist of:			
Cash in hand		684	1,554
Bank overdraft	12	(599)	(147)
Total cash and cash equivalents		<u>85</u>	<u>1,408</u>

NOTES TO THE FINANCIAL STATEMENTS

1. CHARITABLE COMPANY INFORMATION

ACORD is a charitable company limited by guarantee, and is a public benefit entity without share capital and governed by its Memorandum and Articles originally dated 10th July 1981. The company is incorporated in England and Wales and was registered as a charity with the Charity Commission on 30 September 1981. The Principal Address and Registered office is Development House, 56-64 Leonard Street, London, EC2A 4LT.

Its principal activities are focussed on working for social justice and development in Africa. As a Pan African organisation, ACORD's vision is a society in which all citizens are equally able to achieve their rights and fulfil their responsibilities. ACORD works in common cause with people who are poor and those who have been denied their rights to obtain social justice and development and be part of locally rooted citizen movements.

In order to achieve these objectives ACORD unites practical work and research at community level, with advocacy at all levels from local to global.

ACORD is currently present in 17 countries in Africa, with programming activities that reflect four thematic areas: livelihoods and food sovereignty; gender and women's rights; the right to health; conflict prevention and peace building. ACORD also implements a Pan African Programme through which ACORD seeks to further its vision of a society in which all citizens are equally able to achieve their rights and fulfil their responsibilities.

2. ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Since the Statement of Financial Activities provides the information required by the Companies Act 2006, no separate statement of income and expenditure has been provided.

The charity, in common with other international non-governmental organisations is dependent on the support of key funders, some of whom have not yet committed to future funding. The directors having considered cash flow, income streams and operations believe that the charity has adequate resources to continue operational existence for the foreseeable future. There are no material uncertainties about the charity's ability to continue and therefore the Trustees adopt a going concern basis of accounting.

NOTES TO THE FINANCIAL STATEMENTS

2. ACCOUNTING POLICIES (Continued)

Fund accounting

General unrestricted funds comprise accumulated surpluses and deficits on general funds and are available for use at the discretion of the trustees in furtherance of the objects of the charity. Restricted funds are funds subject to specific restrictions imposed by the donors. The purpose of the restricted funds is set out in the notes to the financial statements.

Income recognition and deferral

All income is accounted for when the charity is legally entitled to such income, there is reasonable certainty of receipt and the amounts can be quantified. Incoming resources are all reported gross and the Statement of Financial Activities recognises all incoming resources becoming available to the charity during the year.

ACORD has adopted a policy of recognising institutional income on the basis of the relevant budget agreed with each donor, if an annual budget is in place. Where an annual budget is not in place, income is apportioned on a time basis, on the basis that this is implied by the substance of the contracts.

Expenditure

The reported amount of resources expended represents total amount spent in the year on an accrual basis after adjustment has been made for all known liabilities at the year-end.

Expenditure on overseas programmes comprises all direct programme expenditure, and all the staff and related costs of country and regional offices.

Programme support costs comprise expenditure incurred in respect of the secretariat-based staff responsible for management and supervision of, and support to, overseas programmes and an appropriate allocation of central overheads.

Central overheads are allocated to programme support and programme research only on the basis of their use of central support services.

Governance costs comprise central management and administration costs not allocated to other activities, that is the costs of management of the charity's assets, organisational (as opposed to programme) management and administration, financing and compliance with constitutional and statutory requirements. All expenditure in negotiating grants and contracts is charged to charitable expenditure.

NOTES TO THE FINANCIAL STATEMENTS

2. ACCOUNTING POLICIES (Continued)

Tangible fixed assets and depreciation

Fixed assets are any assets land and building, improvements to buildings, vehicles, furniture and equipment with a cost in excess of £200. Tangible fixed assets are stated at cost. Depreciation is calculated to write off the cost of tangible fixed assets on a straight line basis over their expected useful lives as follows:

Vehicle and Office equipment	25%
Computer equipment	33%
Leasehold premises	over the period of the lease
Assets held in Area programmes	100%

The directors depreciate fully equipment and motor vehicles purchased or donated for use overseas in the year of their acquisition, since their anticipated lives cannot be readily determined due to the uncertainty and diversity of conditions overseas. However, those assets continue to be monitored through a memorandum account for a period of three years after which, it is the charity's policy to write these assets out of the accounting records. Those assets continue to be monitored after this period by means of fixed asset inventories.

Foreign currencies

Transactions in foreign currencies during the year are translated into sterling at the rates prevailing in the country at the dates of the transactions. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are translated at the year-end exchange rate. All transaction differences arising are dealt with in the statement of financial activities.

Debtors

All debtors are measured and included in the accounts on the basis of their recoverable amount.

Creditors & provisions

All creditors are measured and included in the accounts on the basis of their settlement amount where ACORD has an obligation to transfer to third party and the amount due.

Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

NOTES TO THE FINANCIAL STATEMENTS

2. ACCOUNTING POLICIES (Continued)

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at the settlement value, with the exception of bank loans, which are subsequently measured at amortised cost using the effective interest rate method.

Pension costs

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in independently administered funds. The pension cost charge represents contributions payable by the charity.

Credit funds

All investments in microcredit funds are treated as expenditure in the year of the input. When such microcredit schemes are managed directly by ACORD, the net assets held in credit funds are recognised in the balance sheet as part of assets. Those credit schemes where grant funds are transferred to intermediary organisations that manage the loans outside of ACORD's books of accounts are not consolidated in the balance sheet. However ACORD continues to monitor the operation of such schemes until phase out of the programme and related grant reporting. During the year under review, there were no microcredit schedules with funds directly managed by ACORD.

Operating leases

Rental income and expenditure applicable to the operating leases are charged to the statement of financial activity in the period to which the cost relates.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, which are described in note 2, Trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects the current and future periods.

NOTES TO THE FINANCIAL STATEMENTS

INCOMING RESOURCES:

3. INCOME FROM DONATIONS AND LEGACIES

	Notes	Unrestricted Funds £ 000	Restricted Funds £ 000	Total 2015 £ 000	Total 2014 £ 000
Membership Subscriptions		12	0	12	0
Donations		0	0	0	5
Sub- total		12	0	12	5

4. ACTIVITIES IN FURTHERANCE OF CHARITABLE ACTIVITIES

RESOURCES FROM GOVERNMENT AND OTHER PUBLIC INSTITUTIONS

		Unrestricted Funds £ 000	Restricted Funds £ 000	Total 2015 £ 000	Total 2014 £ 000
Members		74	145	219	437
Other private institutions		444	3,006	3,450	4,257
Multilateral funding institutions		0	3,289	3,289	2,908
Bilateral funding institutions		1098	652	1,750	2,450
sub- total	19	1,616	7,092	8,708	10,052
Grand Total	19	1,628	7,092	8,720	10,057

NOTES TO THE FINANCIAL STATEMENTS

5. ANALYSIS OF RESOURCES EXPENDED

Resources expended

	Unrestricted Funds £ 000	Restricted Funds £ 000	Support cost allocation £000	Total 2015 £000	Total 2014 £000
Charitable activities					
SUSTAINABLE LIVELIHOOD	186	4,716	466	5,368	5,491
HEALTH RIGHTS	13	361	36	410	520
PEACE BUILDING	717	969	160	1,846	2,606
GENDER	767	441	114	1,322	1,400
Total Resources Expended	1,683	6,487	776	8,946	10,017

Support costs and the basis of their allocation

	2015 £000	2014 £000
Directorate Financial and HR Management	107	161
Information technology and communication	241	224
Programme & Partnership development	31	23
Programme support	152	191
Programme support	91	107
Governance costs	154	69
TOTAL	776	775

Support costs are allocated across the expenditure categories on the basis of direct cost incurred.

6. FUNDS MOVEMENT

Programme	Balance	Movement	Movement	Balance
	1st Jan 2015	Incoming	Outgoing	31 Dec 2015
	£000s	£000s	£000s	£000s
Angola	1	0	(0)	1
Burundi	143	1,295	(981)	457
Congo (D.R.C)	(208)	(3)	(0)	(211)
Ethiopia	211	263	(437)	37
Kenya	(31)	121	(239)	(149)
Tanzania	8	373	(258)	123
Mozambique	(174)	4	(52)	(222)
Uganda	271	1031	(1,092)	210
Rwanda	307	253	(362)	198
Burkina Faso	(97)	68	(70)	(99)
Mali	24	381	(313)	92
Mauritania	(181)	1,126	(1,135)	(190)
Guinea	(14)	263	(264)	(15)
CAR	272	293	(234)	331
Chad	(69)	924	(808)	47
South Sudan	145	700	(909)	(64)
Sudan	(92)	0	(0)	(92)
Total Restricted funds	516	7,092	(7,154)	454
General fund	886	1,628	1,792	722
Total fund balance	1,402	8,720	(8,946)	1,176

Deficit balances are created by expenditure, which has been incurred in anticipation of income. The trustees anticipate that any deficit balance above will be covered by future income in excess of expenditure. Hence the trustees have decided to carry forward those deficits into the future years.

NOTES TO THE FINANCIAL STATEMENTS**7. AVERAGE NUMBER OF EMPLOYEES DURING THE YEAR**

	2015	2014
Functional categories	N°	N°
Management	36	30
Administration and Finance	142	178
Funding and communication	3	15
Programming	235	189
The average number of employees	416	412

	2015	2014
8. STAFF COSTS	£000s	£000s
Salaries	2,568	2,465
Social security costs	111	195
Defined contribution Pension costs	77	86
Total	2,756	2,746

The total cost of the Executive director and direct reports was £286,976 (2014: £278,813). For staff paid £ 60,000 or greater per annum, the number of employees in the following ranges were:

Range	NUMBER OF EMPLOYEES	
	2015	2014
£60,000 - £69,999	1	0
£70,000 - £79,999	1	1

9. NET OUTGOING RESOURCES AFTER CHARGING

	2015	2014
	000s	000s
Audit fees head office	29	53
Audit fees area programmes	72	52
Other non-audit services	26	27
Operating lease charges	102	99
Foreign exchange (gain)/losses recognised	72	(167)
Depreciation	305	232
Total	606	296

NOTES TO THE FINANCIAL STATEMENTS

10. TANGIBLE FIXED ASSETS

	Leasehold Property £ 000	Office Equipment £ 000	Vehicles £ 000	Assets held in Area Programmes £ 000	Total £ 000
At 1 January 2015	108	279	132	509	1,028
Additions	0	2	0	238	240
Disposals	0	(120)	0	(180)	(300)
At 31st December 2015	108	161	132	567	968
Accumulated Depreciation					
At 1 January 2015	61	227	59	509	855
Charge for the year	12	22	33	238	305
Disposals	0	(120)	0	(180)	(300)
At 31 st December 2015	73	129	92	567	861
NET BOOK VALUE	35	32	40	0	107
At 31st December 2015	35	32	40	0	107
At 31st December 2014	47	52	74	0	173

NOTES TO THE FINANCIAL STATEMENTS**STATEMENTS****11. DEBTORS**

	2015 £000s	2014 000s Restated
Programme debtors	1,975	1,295
Prepayments	45	18
Other debtors	309	797
	2,329	2,110

12. CASH AND CASH EQUIVALENTS

	2015 £000s	2014 £000s
Cash held in UK	0	330
Cash held overseas	684	1,225
	684	1,555
Bank overdraft balance	(599)	(147)
	85	1,408

13. CREDITORS: amounts falling due within one year

	2015 £000s	2014 £000s Restated
Bank overdraft balance	599	147
Accruals	244	188
Deferred income (see note 18)	790	1,803
Other creditors	311	298
	1,944	2,436

Deferred income relates to grants received in the year but relating to future periods.

All balances brought forward have been utilised during the year.

NOTES TO THE FINANCIAL STATEMENTS

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 31 December 2015 are represented by:

	Unrestricted Funds £000s	Restricted Funds £000s	Total Funds £000s
Tangible fixed assets	107	0	107
Current assets	1,385	1,628	3,013
Current liabilities	(770)	(1,174)	(1,944)
Total net assets	722	454	1,176

15. TRUSTEES' REMUNERATION

	2015	2014
	£000s	£000s
Travel and related expenses reimbursed to 12 trustees	39	47

Indemnity insurance is provided for all trustees of ACORD.

	2015	2014
	£000s	£000s
Premiums paid were	6	6

No trustees received any remuneration in the year (2014: nil).

NOTES TO THE FINANCIAL STATEMENTS**16. TAXATION**

ACORD is a registered charity and is potentially not liable for corporation tax on its income and gains under sections 466 – 517 of The Corporation Tax Act 2010 to the extent that is applied to the charitable activities. The charity has borne VAT on its expenditure where appropriate.

17. STATUS

The charity is a company limited by guarantee and has no share capital. The maximum liability of its members is £1.

18 OPERATING LEASE COMMITMENTS TO EXPENSE IN THE YEAR:

	Land and Buildings	others	Total	Total
	£000s	£000s	2015 £000s	2014 £000s
On leases which expires in				
Within 1 year	29	0	29	28
Within 2 to 5 years	55	0	55	98
After five years	0	0	0	0
Total	84	0	84	126

19. RESOURCES FROM GOVERNMENT AND OTHER PUBLIC INSTITUTIONS

	2015	2014
	£000s	£000s
MEMBER ORGANISATIONS		
CCFD	195	403
INTER PARES	24	55
MANI TESE	0	(21)
Sub total	219	437

ACORD - ANNUAL REPORT AND FINANCIAL STATEMENT FOR YEAR ENDED 31 DECEMBER 2015
NOTES TO THE FINANCIAL STATEMENTS

19. RESOURCES FROM GOVERNMENT AND OTHER PUBLIC AND PRIVATE INSTITUTIONS (CONT...)

	2015	2014
	£000	£000
OTHER PRIVATE INSTITUTIONS		
AMERICAN JEWISH WOLRD SERVCIE	81	96
AMNESTY INTERNATIONAL	(31)	304
BIG LOTTERY FUND ^{4*}	282	260
BROT FUR DIE WELT	97	103
SYLVIA ADAMAS CHARITABLE TRUST	25	0
CARITAS SUISSE	206	340
DAN CHURCH AID	47	43
COMIC RELIEF	276	330
CORDAID	36	258
CITIZENS ELECTION WATCH IT	27	32
CUTS INTERNATIONAL	0	0
FOUNDATION OPEN SOCIETY INST	(16)	172
GEZA – GEMEINNUETZIGE GMBH	4	2
HEKS (SWISS INTERCHURCH AID)	382	272
HAGUE INSTITUTE FOR INT’L LAW	43	0
INT. HIV/AIDS ALLIANCE	137	125
OTHERS	108	116
OXFAM G.B	0	(26)
OXFAM HONG KONG	143	81
OXFAM INTERMON	348	279
OXFAM IRELAND	0	(14)
OXFAM NOVIB	879	1,147
FOUNDATION ROI BAUDOQUIN	22	8
STOP AIDS NOW	54	29
TRANS-CULTURAL PSYCO SOCIAL ORGAN.	18	43
SAMARITAN AUSTRIA	0	0
TROCAIRE	143	135
MACARTHUR FOUNDATION	132	127
NATIONAL ENDOWMENT FOR DEMOCRACY	19	0
SUB TOTAL	3,462	4,262

* all funds from BIG (£157,865 for project ID 10061520 and £154,719 for ID 10108011) were treated as restricted

ACORD - ANNUAL REPORT AND FINANCIAL STATEMENT FOR YEAR ENDED 31 DECEMBER 2015
NOTES TO THE FINANCIAL STATEMENTS

**19, RESOURCES FROM GOVERNEMENT AND OTHER PUBLIC AND PRIVATE
 INSITUTIONS**

OTHER PRIVATE INSITUTIONS (CONT...)

MULTILATERAL FUNDING INSTITUTIONS	2015	2014
EUROPEAN COMMUNITY	1,840	1,584
IFAD	688	261
UN FAO	1	35
UNDP	91	120
UNICEF	75	43
UN WOMEN	200	14
UNHCR	150	168
DEMOCRATIC GOVERNANCE FACILITY	135	237
WORLD FOOD PROGRAMME	(16)	16
UN MILLENIUM CHALLENGE FUND	(19)	0
UNFPA	144	430
Sub total	3,289	2,908
BILATERAL FUNDING INSTITUTIONS		
DFID (UK) **	150	184
BRITISH COUNCIL	108	0
CIDA (CANADA)	(46)	0
STATES OF JERSEY	167	269
USAID	7	56
NETHERLANDS GOVERNMENT	1,141	1,519
GOVERNMENT OF SOUTH SUDAN	108	349
GOVERNMENT OF CHAD	35	34
GUERNSEY OVERSEAS AID COMMISSION	80	38
	<u>1,750</u>	<u>2,450</u>
GRAND TOTAL	<u>8,720</u>	<u>10,057</u>

**Amount received in the financial year 2015 for GPAF-IMP-083 is £139,057. All GPAF grant income and expenditure was treated as restricted and the grant expended in accordance with the terms of the grant agreement

ACORD - ANNUAL REPORT AND FINANCIAL STATEMENT FOR YEAR ENDED 31 DECEMBER 2015
NOTES TO THE FINANCIAL STATEMENTS

20. ANALYSIS OF DEFERRED INCOME AS AT DECEMBER 31, 2015

Donor	2015	2014
	£000s	£000s
OXFAM NOVIB	29	164
American Jewish World Service	64	11
Amnesty international	0	28
BIG LOTTERY FUND	60	30
Caritas Suisse	78	74
CCFD	3	5
UNFPA	11	0
Comic Relief	99	51
UNCEF	23	0
EUROPEAN COMMISSION	338	625
HEKS Foundation	53	19
INT. HIV/AIDS Alliance	0	78
Brot fur die welt	8	0
Netherlands Government	0	312
Others	5	5
OXFAM Intermon	19	203
TPO	0	5
Trocaire	0	16
	<u>790</u>	<u>1,626</u>

21. RELATED PARTY TRANSACTIONS

During the financial year, there were no related party transactions.

22. TRANSITION TO FRS 102

In preparing the accounts, the trustees gave considered whether applying the accounting polices required by FRS 102 and the FRS 102 SORP the restatement of the comparative items at the end of 31 December 2014 is required. The transition to the accounting standards FRS 102 being 1 January 2014 has created different classification of the income and expenditure in the statement of the financial activities compared with prior year, which the trustees consider have been fairly presented

All other polices applied under the entry's previous accounting period are not materially different from FRS 102 and have thus not impacted on the funds and or the result of the charity as previously reported

23: PRIOR YEAR ADJUSTMENTS

Income in 2012 had been accounted for on a receipts basis rather than a time apportionment basis, which was not in accordance with ACORD's income recognition policy. £241,000 of income should have been deferred in 2012 and released in the current year. A prior year adjustment has been made in the current year financial statements in this respect. The brought forward and carried forward reserves have been reduced by £241K as a result of this error and the prior year balance sheet restated to reflect the adjustment to accrued and deferred income required.

24. FINANCIAL INSTRUMENTS

The charity has the following financial instruments:

	2015	2014
	£000	£000
Financial assets measured at amortized cost	2,957	3,647
Financial liabilities measured at amortized cost	1,143	633

Financial assets measured at amortized cost comprise cash at bank, programme debtors and other debtors. Financial liabilities measured at amortized cost comprise bank overdraft, accruals and other creditors.

	2015	2014
	£000	£000
Total interest expense for financial liabilities held at amortized cost	23	17