

CODA
INTERNATIONAL TRAINING
(A COMPANY LIMITED BY GUARANTEE)

**ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR
YEAR ENDED
31ST MARCH 2015**

COMPANY REGISTRATION No: 2547913

CHARITY REGISTRATION No: 1000717

Independent Examiners Ltd
Sovereign Centre
Poplars
Yapton Lane
Walberton
West Sussex
BN18 0AS



CODA INTERNATIONAL TRAINING
(A COMPANY LIMITED BY GUARANTEE)
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CODA INTERNATIONAL TRAINING
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2015

LEGAL AND ADMINISTRATIVE INFORMATION

COMPANY REGISTRATION NUMBER	2547913
CHARITY NUMBER	1000717
START OF FINANCIAL YEAR	01-Apr-14
END OF FINANCIAL YEAR	31-Mar-15
DIRECTORS AT 31ST MARCH 2015	S Abudulai J Cholmondeley D Francis M Spiegel (resigned 30th June 2014) K Caulfield T Flood J Manchester
CHIEF EXECUTIVE	S Yussuf
REGISTERED ADDRESS	The ADKC Centre Whitstable House Silchester Road London W10 6SB
COMPANY STATUS	Company Limited by Guarantee and not having Share Capital
GOVERNING DOCUMENT	Memorandum and Articles of Association incorporated 11th October 1990
BANKERS	Lloyds TSB Bank Plc 31/33 Holloway Road London N7 8JP
ACCOUNTANT	S Steven
INDEPENDENT EXAMINER	P B Robinson MAAT FCIE Independent Examiners Ltd Sovereign Centre Poplars Yapton Lane Walberton West Sussex BN18 0AS

CODA INTERNATIONAL TRAINING
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REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2015

Governing Document

CODA International Training is a company limited by guarantee and not having share capital governed by its Memorandum and Articles dated 3rd January 1990 as amended on 14th July 2011. It is registered as a charity with the Charity Commission.

Trustees

CODA is constantly looking to strengthen its Executive Committee. Trustees are normally inducted on their duties and responsibilities as directors. The induction process includes meetings with staff and fellow Executive Committee members to introduce CODA's work and procedures. They are also provided with Charity Commission guidelines on trustees' responsibilities, management accounts and project reports.

Organisation and Management

The management/ executive committee (EC), which can have up to 15 members, administers the charity. The committee meets quarterly and oversees organisational development, financial management, engagement in new partnerships and other areas of our work. The EC formed sub-committees to meet on an ad hoc basis to discuss and make decisions on specific work areas such as general purposes and financial management. An executive director is appointed by the trustees to manage the day-to-day operations. In order to facilitate effective operations, the executive director has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment, and international development performance-related activities. Several volunteers and interns have been recruited and trained to support the organising of public events, speakers' tours and trust fundraising.

Risk Management

The trustees make a risk assessment annually. They explore the risks the charity may face; define measures to mitigate those risks and the implementation of procedures to minimise any potential impact on the charity. Our assessment has identified risks at the governance, operational, financial, and environmental levels. Particular focus was given to the risk of operating in an insecure funding environment. Another key item is the need to build healthy reserves. To respond to new challenges and to better mitigate financial risks, the trustees have agreed to review risk assessments quarterly.

Objectives and activities

The objects for which CODA International was established are:

- A The prevention or relief of poverty in the countries where the association works by providing or assisting in the provision of education, training, healthcare projects and all the necessary support designed to enable individuals to create sustainable livelihoods and become self-sufficient
- B To develop the capacity and skills of the members of socially and economically disadvantaged communities in the countries where the association works in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society
- C To promote human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations) throughout the world by all or any of the following means:
 - Relieving need among the victims of human rights abuse
 - Research into human rights issues;
 - Raising awareness of human rights issues;
 - Promoting public support for human rights

CODA INTERNATIONAL TRAINING
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FOR THE YEAR ENDED 31 MARCH 2015

Objectives and activities (continued)

CODA International's mission is to contribute to bridging inequality gaps through the facilitation of training with members of community organisations in Latin America, Africa and the Middle East. The training aims to contribute to the development of the organisations through strengthening the skills of their members in lobbying and advocacy, and increasing their awareness of constitutional and civil participation rights within their national contexts.

In shaping the objectives for the year and planning our activities, the trustees have considered the charity commission's guidance on public benefit.

Achievements and performance

Our partnership with Foundation for Security and Development in Africa (FOSDA)

A grant agreement (£174,864) with Comic Relief was signed in order to complete the implementation of a project in partnership with the Foundation for Security and Development in Africa (FOSDA)-Ghana. The project aims to increase economic and political empowerment of women in the Savannah Regions of Ghana and will run until February 2016. More specifically, the project aims to enable 200 women to champion the adoption of gender sensitive policies and women's participation in decision-making, support their election as members of Unit Committees, Area Councils and District Assemblies in 13 districts of Northern Ghana.

Since the last reporting period our partner organisation in Ghana has conducted a series of training workshops in order to build capacities among the to-be candidates for the up-coming municipal and parliamentary elections. A total of 154 women aspiring to become Assembly members were given training on how to plan their electoral campaigns, on public speaking, and Negotiation Skills within a political context. District assembly candidates have also gained a better understanding of Ghana's Governance Structures and Operations at the District Assembly level.

In order to facilitate the adoption and implementation of Gender sensitive development policies and practices at 13 District Assemblies in Northern Ghana, FOSDA has engaged the Gender desk officers at each district by raising their awareness on the Domestic Violence Law. This will help in effectively educate and support women at the local level to demand their rights, reduce teenage pregnancy, child labour, forced marriage, rape and other instances of domestic violence.

"[CODA is] committed to the transformation of our work especially at the grassroots with energy that is easily transferred to larger groups. I've learned a lot especially the kind of issues that you are able to probe and different answers from the women. You're ready to explore, I like your transparency, and it's helped me to also to speak genuinely to you."

Afi Yakubu, FOSDA Executive Director

Our partnership with Treatment Advocacy and Literacy Campaign (TALC)

TALC, a Zambian NGO led by and for People Living with HIV is running the End AIDS portal in Zambia. In its pilot phase the Portal was accessible in three locations: Lusaka, Mongu and Mkushi. DFID provided 100% of the budget of £249,000 over 18 months.

The End AIDS Portal provides a one-to-one service for people living with or concerned about HIV that enables them to ask HIV-related questions by mobile phone short message service (SMS) and receive individualised SMS responses to their questions.

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Achievements and performance (continued)

A final evaluation to the pilot was conducted in November 2014. The findings demonstrated that the Portal was a highly relevant intervention for people living with HIV. The project was successful in establishing a system that receives and responds to HIV-related SMS from users of mobile phones. Moreover, whilst the Portal concept appeared to be quite straightforward, it proved to be quite complex to implement and therefore the use of the Portal was lower than expected. It was concluded that TALC needs more time to determine if the intervention can be made effective, efficient, and sustainable. The evaluation also concluded that more resources should be sought for a second phase focusing on improving the work and addressing the challenges that were encountered during the pilot phase.

Following on from the piloting phase, we are now commencing a transitional phase for the End AIDS Portal. We obtained a grant of £419,807 from Comic Relief to fund this phase over the next two years.

Most of the technical teething issues have been resolved. This will enable a large number of people living with HIV to access information that is useful for them to adhere to their medication. We expect that at least 20,000 people will benefit from portal services over this transitional period before escalating the project nationally.

In order to influence Ministry of Health, the project makes use of the gathered data to inform future HIV programming. The project has also trained clinicians in new Treatment guidelines in order to improve their skills in HIV management at the front line within the health service system. In the event that clinicians are faced with questions that they cannot handle, they are also welcome to contact the portal for advice.

Moreover, the END AIDS Portal is also being used to remind people on ART on their clinical appointment dates. This is meant to improve adherence to antiretroviral treatment and help reduce the number of missed appointments.

"CODA has helped the organisation to improve in its organisation and planning, being focused, analytical and also documenting stories of change to demonstrate the impact the programme makes in people's lives who are reached by our programming, especially with the End AIDS Portal. CODA has also been instrumental in ensuring that our M&E system is improved in order to effectively monitor progress towards set indicators."

Felix Mwanza, TALC National Director

CODA INTERNATIONAL TRAINING
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REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2015

Statement of Director's Responsibilities:

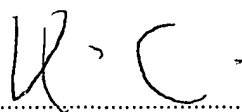
Company law requires the directors to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the company and of the profit or loss of the company during that period. In preparing those financial statements the directors are required to:

- (i) select suitable accounting policies and then apply them consistently,
- (ii) make judgements and estimates that are reasonable and prudent,
- (iii) prepare financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. In preparing this report the directors have taken advantage of special provisions of the Companies Act 2006 relating to small companies.

We approve the attached statement of financial activities and balance sheet for the year ended 31st March 2015, and confirm that we have made available all information necessary for its preparation.

Approved by the Directors on 26 NOVEMBER 2015 and

Signed on their behalf by Director ,

PRINT NAME KEVIN CAULFIELD

CODA INTERNATIONAL TRAINING
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2015

Incorporating income and expenditure account

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2014/15 £	TOTAL 2013/14 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Voluntary Income					
Grants : Department for International Development			79,575	79,575	124,607
Comic Relief			122,062	122,062	0
Gift Aid				0	190
Donations Received		811		811	2,445
		811	201,637	202,448	127,242
Activities for Generating Funds					
		0	0	0	0
Investment Income					
Bank Interest Received		120	0	120	0
TOTAL INCOMING RESOURCES		931	201,637	202,568	127,242
RESOURCES EXPENDED					
3					
Costs of Generating Funds					
		0	0	0	1,627
Charitable Activities		19	161,158	161,177	127,911
Governance Costs		75	720	795	1,046
TOTAL RESOURCES EXPENDED		94	161,878	161,972	130,584
NET INCOMING/ (OUTGOING) RESOURCES		837	39,759	40,596	-3,342
Total Funds Brought Forward		1,559	509	2,068	5,410
TOTAL FUNDS CARRIED FORWARD		2,396	40,268	42,664	2,068

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 9 to 12 form part of these financial statements.

CODA INTERNATIONAL TRAINING
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BALANCE SHEET
AS AT 31 MARCH 2015

		Unrestricted Funds	Restricted Funds	Total 31-Mar 2015	Total 31-Mar 2014
	Note	£	£	£	£
Fixed Assets					
Tangible assets	2	225	0	225	300
Current Assets					
Debtors and Prepayments	5	255	2,954	3,209	280
Cash at bank and in hand		1,916	39,371	41,287	4,104
Total Current Assets		2,171	42,325	44,496	4,384
Creditors: amounts falling due within one year	6	0	2,057	2,057	2,616
NET CURRENT ASSETS		2,171	40,268	42,439	1,768
TOTAL ASSETS less current liabilities		2,396	40,268	42,664	2,068
Funds of the Charity					
General Funds		2,396	0	2,396	1,559
Restricted Funds	4	0	40,268	40,268	509
Total Funds		2,396	40,268	42,664	2,068

For the year ending 31st March 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' Responsibilities

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476, of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Directors on 26 NOVEMBER 2015 and

Signed on their behalf by K. C., Director

PRINT NAME KEVIN CAULFIELD

CODA INTERNATIONAL TRAINING
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2015

1. ACCOUNTING POLICIES

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the Directors are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds receivable.

Tax reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA in the same financial period as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the Directors' annual report.

CODA INTERNATIONAL TRAINING
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2015

Incoming Resources Continued

Investment Income

This is included in the accounts when receivable.

Investment gains and losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Expenditure and liabilities

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the Directors' meetings and cost of any legal advice to Directors on governance or constitutional matters.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Changes in Accounting policies and previous accounts

There has been no change to the accounting policies (variation rules and methods of accounting) since last year, and no changes to the previous accounts.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Assets

Tangible fixed assets for use by the charity:

These are capitalised if they can be used for more than one year, and cost at least £50. They are valued at cost or, if gifted, at the value to the charity on receipt. Depreciation has been provided to write off the cost of fixed assets over their estimated useful life at the rate of 25% for equipment on written down value.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at Directors' best estimate of market value.

Basis of preparation:

The financial statements have been prepared on the historical cost basis of accounting in accordance with the Charities Act 2011 and in accordance with applicable accounting standards. In preparing the financial statements the charity follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP) issued in March 2005.

CODA INTERNATIONAL TRAINING
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2015

2. TANGIBLE FIXED ASSETS

		Unrestricted £	Restricted £	Total £
Office equipment				
Cost	01-Apr-14	949	0	949
Additions		0	0	0
Cost at	31-Mar-15	949	0	949
Depreciation	01-Apr-14	649	0	649
Charge		75	0	75
Depreciation at	31-Mar-15	724	0	724
Net Book Value	31-Mar-15	225	0	225
Net Book Value	31-Mar-14	300	0	300

3. ANALYSIS OF TOTAL RESOURCES EXPENDED

	Governance Costs £	Overseas Project Costs £	Management & Admin £	TOTAL 2014/15 £	TOTAL 2013/14 £
Costs of Generating Voluntary Income	-	-	-	-	1,627
Project Costs Overseas	-	129,509	-	129,509	98,817
Direct Project Costs	19	14,760	-	14,779	10,208
Staff Costs	-	13,913	-	13,913	16,116
Head Office Costs	-	-	2,976	2,976	2,821
Independent Examination Fees	720	-	-	720	746
Depreciation (see note 2)	75	-	-	75	99
Other Costs	-	-	-	-	150
	814	158,182	2,976	161,972	130,584

4. RESTRICTED FUNDS

	Balance 01-Apr-14 £	Income £	Expend- ture £	Transfer £	Balance 31-Mar-15 £
Department for International Development	-	79,575	79,575	-	-
Individual Donor	509	-	508	-	1
Comic Relief	-	122,062	81,795	-	40,267
	509	201,637	161,878	0	40,268

5. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar 2015 £	Total 31-Mar 2014 £
Prepayments	-	454	454	0
Tax Recoverable	255	-	255	255
Other Debtors	-	2,500	2,500	25
	255	2,954	3,209	280

CODA INTERNATIONAL TRAINING
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2015

6. CREDITORS AND DEFERRED INCOME:	Unrestricted Funds	Restricted Funds	Total 31-Mar 2015	Total 31-Mar 2014
AMOUNTS FALLING DUE WITHIN ONE YEAR	£	£	£	£
Creditors and Accruals	-	1,650	1,650	2,530
Social Security	-	407	407	86
	-	2,057	2,057	2,616

7. STAFF COSTS AND NUMBERS, VOLUNTEERS

	Total 31-Mar 2015	Total 31-Mar 2014
	£	£
Gross Wages and Salaries	14,453	45,531
Employer's National Insurance Costs	-	585
	14,453	46,116

Employees who were engaged in each of the following activities:

Activities in furtherance of organisation's objects

Total	Total
1	1
1	1

No employee received emoluments in excess of £60,000. Staff are paid through the PAYE scheme.

8. DIRECTORS AND OTHER RELATED PARTIES

The directors received £99 reimbursed expenses over the financial year (£150 - 2013/4). No other payments were made to directors or any persons connected with them during this financial period. No material transaction took place between the organisation and a director or any person connected with them.

9. COMPANY STATUS

The Company is limited by guarantee with no authorised or issued share capital. The amounts guaranteed in the nature of reserve capital of £7. These amounts are only capable of being called up for the purposes of winding up the company.

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Fixed Assets	Net Current Assets	Total 31-Mar 2015	Total 31-Mar 2014
	£	£	£	£
Unrestricted Funds	225	2,171	2,396	1,559
Restricted Funds	-	40,268	40,268	509
	225	42,439	42,664	2,068

11. CONTINGENT LIABILITIES

The Company had no material contingent liabilities at 31 March 2015 (none-2014).

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the directors of CODA International Training on the accounts for the year ended 31st March 2015 set out on pages 5 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act), as amended by s.28 of the Charities Act 2006) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for an independent examination, it is my responsibility to:

- examine the accounts (under section 43 of the Act, as amended),
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the Act, as amended), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the organisation and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

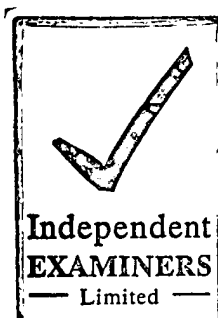
1. which gives me reasonable cause to believe that in, any material respect, the trustees requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of recommended Practice: Accounting and Reporting by Charities.

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

P B Robinson MAAT FCIE
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Date: 30th November 2015