



Annual Report 2014

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1. Foreword

Strategically 2014 was an interesting year and led to a transition year in 2015 in which we changed our organisational structure and developed a new strategy. An important factor was that the success of our programme did not meet our operational capacity. More schools in a growing geographic area with an continuous intensifying ICT use led to a situation in which we could no longer match the demand. Additional this organisational pressure led to a situation in which innovation was minimized in favour of operational tasks.

The import regulations in both Kenya and Tanzania in which ICT equipment is no longer tax exempt put our social business model under pressure.

We concluded that our strength and added value lies in innovative ICT-for-education ideas and that we had enough experience to outsource operational tasks to local partner organisations. The latter is needed to create room for innovations and possible in a maturing ICT

sector. Additional, we realised that our organisational capacity and structure needs to be more flexible to nurture innovation. Our vision is to work with more contract labour to be able to attract the right knowledge within a continuous developing educational sector.

These plans were pulled forward by an unjust, but nevertheless very disrupting, tax issue we encountered in Tanzania. In a very short time frame we closed our office in Tanzania in favour of a regional Viafrica office in Kenya and we decided to close Viafrica in Germany as well and move its activities back to The Netherlands. 2015 will be used to settle the changes, further develop the new strategy and develop new projects.

I thank our partners for their continued support and look forward implementing our new strategies.

Joost Dam
Managing Director

Viafrica Foundation

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Board

Chairman	Sharon Asser-Ribbert
Secretary	AnneMaart Bijleveld
Treasurer	André Varma
Member	Menno de Leeuw van Weenen (current)
	Fred Koolhof

Directors

Managing Director	Joost Dam
Director External Relations	Emmy Voltman



2. The organisation

2.1. Mission and Vision

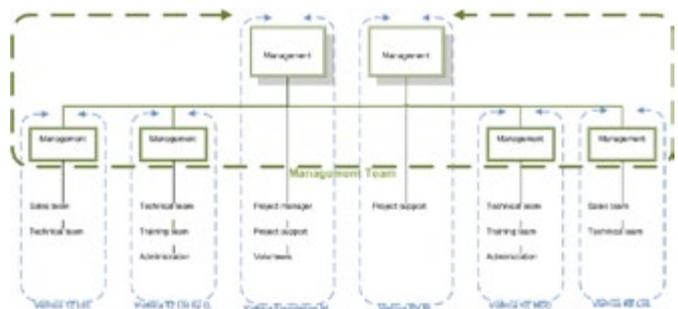
Viafrica is convinced that social and economic development in Africa go together. The use of ICT is indispensable in this development process. We believe that the biggest opportunities are offered to the new generation in Africa through education. Proper (ICT-)education is essential for their future prospects and quality of living. We support education through the realisation of computer infrastructure at schools and by offering long-term support, maintenance and training for teachers. Point of departure is that all our projects should be able to sustain themselves without relying on external funding. The needed investment is beyond the financial reach of most schools in Africa. Viafrica enables this investment thanks to private sector partnerships and donations from our partners.

At the same time our market oriented initiatives support entrepreneurship and employment and are a source of income for Viafrica. Through our branches in Tanzania and Kenya we deliver ICT-services and solutions to the private and (semi-)public sector. We offer organisations and companies affordable products and services of excellent quality.

2.2. Viafrica The Netherlands

2.2.1. Viafrica Foundation (*Stichting Viafrica*)

Viafrica Foundation is the parent organisation, based and registered in Amsterdam, The Netherlands and the head office of Viafrica. The main activities are project development and management, strategic development, fund raising and income generating activities and public relations and marketing. In 2014 Viafrica Foundation had three paid staff members and roughly 25 volunteers. The



board of Viafrica has five members and meets at least three times per year. The board members do not receive any financial compensation.

A major portion of the work load at the Dutch office is executed by volunteers. Most volunteers are working professionals who dedicate roughly eight hours per week to Viafrica working on different projects and activities. Without the continued support of these volunteers Viafrica would not have access to the needed experience and knowledge for the quality levels we are aiming at within our activities.

2.3. Viafrica Kenya

Viafrica Kenya consists of two entities; Viafrica Kenya Ltd. and Viafrica Kenya NGO. The latter was established early 2012 to host all the social activities in Kenya. As a result the Ltd. has become obsolete. In 2016 the Ltd will be liquidated.

Viafrica Kenya has a hundred percent focus on ICT for education projects. The team is providing services to both primary and secondary schools.

2.4. Viafrica Tanzania

Viafrica Tanzania also has a Ltd.; Viafrica Business Solutions Ltd., for the commercial activities and a Ltd by Guarantee; Viafrica Tanzania Ltd. by Guarantee, for the social activities.

Viafrica Tanzania is offering ICT services to both primary and secondary education. Additional Viafrica Tanzania offers commercial ICT services to small- and medium-sized enterprises. Income earned through these activities is used as a financial foundation for our social projects.

2.5. Viafrica Deutschland

Viafrica Deutschland (Germany) is established in 2014. This office mainly functions as a vehicle for the PC-Donation (PC-Spenden) activities in Germany. Most German companies prefer to donate their depreciated hardware to a domestic company. That makes tax returns and deductions easier to handle.

Currently Viafrica Deutschland has one employee and five volunteers and is based in Gießen, Germany.

2.6. Financial model

Viafrica's financial model has a blended structure where funds & donations, earned income and contributions from project partners are combined to form a sustainable structure.

2.6.1. New projects

All projects or programmes that Viafrica instigates have to function independent after a certain period. This independency is reached by integrating an income generat-

ing model from the start combined with project partners that are able to bear the running costs of the project.

For the development costs of a new programme we are depending on public and private (development) funds and donations from our partners. We treat these as seed capital which is replaced by an economic viable model as soon as possible.

2.6.2. New projects in an existing programme

New projects within an existing programme, for instance new computer labs at new schools within the CLASS-works Infrastructure programme, are financed through contributions of the schools in combination with contributions through PC-Donation. Permanent costs like staff and office costs are partly covered by commercial turnover.

2.7. Situation 2015

Due to our strategic repositioning Viafrica Tanzania (both Ltd. and Ltd by guarantee) and Viafrica Deutschland were closed in 2015. Viafrica Kenya NGO is our new regional office for all East African activities and the European activities are coordinated from the Dutch office.



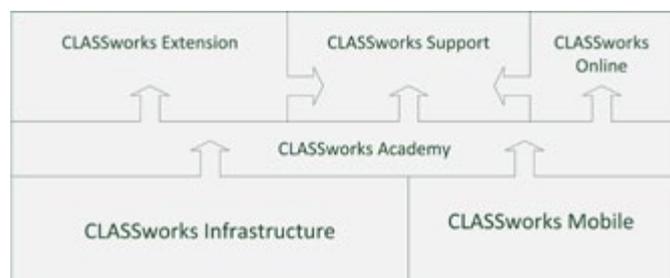
3. Activity report

Viafrica's social activities form our reason of being. Introducing and integrating ICT within education. Our main aim is to improve education through the introduction and application of ICT as a tool. In this process Viafrica is providing the hard- and software solutions but more important we are a partner for the schools and deliver continuous support, training and advice. Through a permanent dialogue with the schools' principals and teachers we improve our services and products.

This sustainable model is only possible through the permanent representation of Viafrica on the ground. Our local offices are the key in the success of CLASSworks. Their local presence makes it possible to build a professional relationship with the schools and deliver services in time.

It is worth mentioning that we are able to deliver the mentioned services due to the continued support of IT-Staffing. Since 2005 IT-Staffing supports Viafrica by offering the opportunity to send consultants to our local offices. The experience, skills and knowledge of these consultants helped us build a strong team in both Kenya and Tanzania.

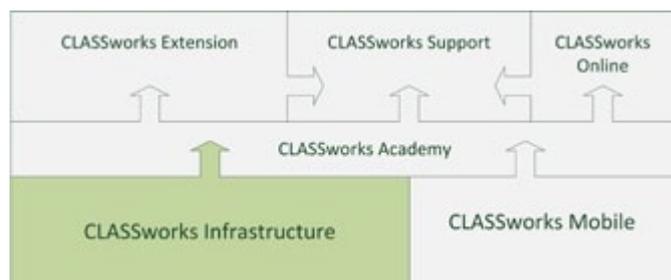
3.1. ICT for Education



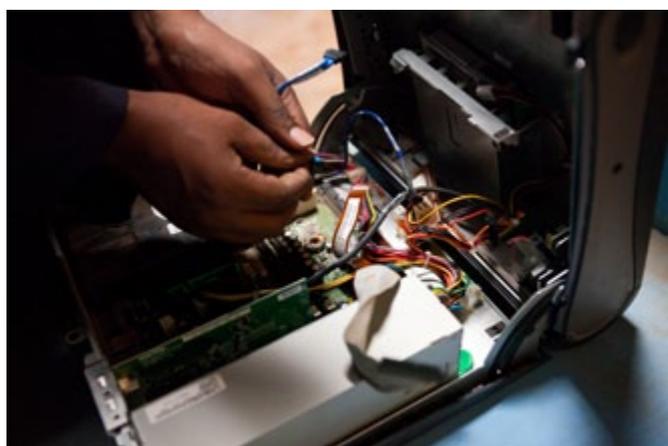
All our ICT for Education activities all now under the CLASSworks programme. We have been able to reduce the number of different and sometimes confusing names and put them into a logical framework. The arrows indicate the relationships.

In the next chapters the different building blocks are explained including an activity report for 2014 if applicable.

3.1.1. CLASSworks Infrastructure



CLASSworks Infrastructure is a permanent computer set-up for educational organisations. This infrastructure consists typically of a central server connected to individual work stations and peripherals like a printer. The normal package delivered to schools combines this infrastructure with CLASSworks Academy and CLASSworks Support to provide e-learning materials and proper training and technical support and maintenance. Integral part of CLASSworks Infrastructure are three years of support and training for the schools.



In 2014 we were able to implement 482 workstations at 26 schools in Kenya and Tanzania. All figures in the table below.

	2014	total
CLASSworks Schools	26	283
Computers implemented	482	5594
Teachers trained	122	723
Students reached	10.400	285.000

Developments

A positive development is that schools become more demanding towards Viafrica. They insist on service visits and actively call the offices to request them, specifically before national examinations. This points towards an increasing use of the infrastructure.

The last years we have welcomed many schools to our CLASSworks programme that are located quite far from our office. We supplied them in clusters to keep the installation and servicing affordable. However, in combination with the higher demand for our services our current model is no longer viable. Halfway 2014 we started making preparations to change our operational model to be

able to foster further growth in quantity and service level. Due to developments described in the introduction these adjustments were delayed during 2015 and will be continued in 2016.

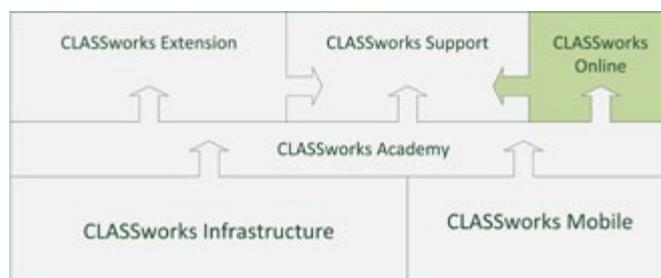
Another development which has a major impact on our business model is an extra import duty of 25% on used hardware that is imposed by the government. This raises the costs of our cost-price based model to a level where it becomes too expensive for both the schools and Viafrica to rely on used hardware. Even more because the extra costs are not 25% in reality. Due to the heavy corruption we were facing claims up to 500% on the actual value of the used hardware. After stiff negotiations we could bring this down to 100% which is still outrageous. Another reason to change our model.

Finances

CLASSworks Infrastructure is financed through a combination of contributions of the schools and investment from Viafrica. Generally speaking the schools contribute 25% of the actual investment needed. Additional they are responsible for all running costs.

The remaining 75% of the investment is covered by income generated through PC-Donation, an initiative further explained in "3.2. PC-Donation".

3.1.2. CLASSworks Online



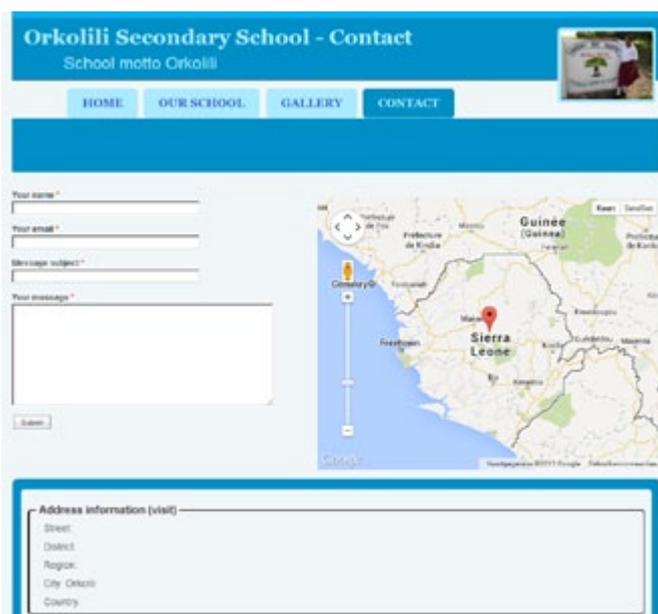
CLASSworks Online foresees in an internet connection and/or a website for educational organisations.

Internet

Most schools do not have the possibility of a fixed internet connection. The needed infrastructure is either not available or too expensive. A widely available option are the mobile network connections. These connections offer the advantage of being wireless and thus location independent. Although the effective speed is lower than you can expect from fixed lines, it is still workable within a network with a proper proxy and caching server. Other advantages are that we can choose between different providers and choose the one with the best coverage in the given area. Currently all providers offer pre-paid data bundles. Using this the schools do not run the risk of huge unexpected costs due to excessive use.

An explicit fear of the schools is that teachers and students use the internet to visit inappropriate websites. The CLASSworks server has a build-in content-filter that

blocks the majority of these websites. On demand extra sites, domains or words can be added to this filter.



To be able to deliver a simple installation procedure for an internet connection our technicians developed an automated installation procedure for internet dongles for the CLASSworks servers. All internet providers provide internet dongles based on 3G internet connections. These dongles have typically Windows based installation software. We developed a script that connects these devices automatically to our Linux server. The big advantage is that schools can start with a basic server without internet. Internet can later be provided with the provision of these dongles without having to change server settings or go through an installation procedure.

Each school that connects to the internet is automatically registered in an online monitoring system which enables us to monitor the server status and health of the network. The CLASSworks server has a built-in proxy and cache server for a faster internet experience. It also comes with the possibility to block specific websites or domains.

At the end of 2012 the first schools have received an internet connection in Tanzania. From 2014 onwards this package is an integral part of the CLASSworks package for schools. Unless a school decides otherwise, the internet connection is delivered with each new computer laboratory. At the end of 2014, 21 schools have a semi-permanent internet connection.

Website

To be able to provide individual websites to schools without having to design and install a website per school, we have developed a template system. Each school receives an individual website. With a login for administrative purposes the appointed school webadministrator can change the appearance of the site and add, edit and remove content.

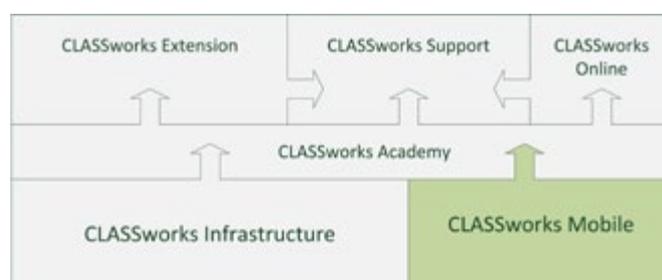
The main challenge with the in-time delivery of the websites will be the content. Therefore we have decided to offer to upload the initial content (text and pictures) after which the schools can manage the site themselves through the content management system (cms). A short training and the use of a digital camera to shoot pictures for the website is part of the service of Viafrica.

At the end of 2014 41 schools had a website.

Finances

Schools contribute 100 Euro for internet and a website. This low amount is possible because the development costs of this solution were covered by funds. For the first schools also part of the investment costs are covered by funds. Eventually we expect to be able to offer this package to schools for a price between 150 to 200 Euro without any additional funding.

3.1.3. CLASSworks Mobile



CLASSworks Mobile is what we used to call KIDSworKs; a mobile computer set-up which is independent of electricity and can be used anywhere. CLASSworks Mobile served life-skill programmes at primary schools in Kenya and Tanzania in 2012 and 2013. In close partnership with Macheo Children Centre in Kenya and White Orange Youth in Tanzania a programme was developed.

Fifty schools in Tanzania and Kenya were visited by social workers from our partner organisations and a Viafrica trainer. Students from each form received a training on the use of a computer after which the social workers used the computers in an interactive awareness training on life-skills. The subjects covered ranged from health, friendship towards domestic violence and HIV/AIDS. The CLASSworks Mobile set-up was an addition to already



running life-skills activities and brought the possibility to use interactive means like games and assignments as well as the possibility to show video's and animations.

CLASSworks Mobile was evaluated very positive by all parties involved. The evaluation was done using questionnaires, focus group discussions, interviews and by means of photo and video.

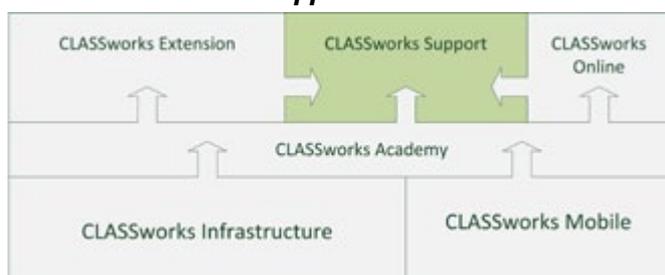


The students were very excited to work with computers, very often for the first time in their lives. They were more than keen to learn how to acquire the needed skills. A significant remark from a teacher: *"Kids are really enjoying the program, you can see yourself how much. They are so excited when you come to school, every one likes to help carry up your luggage (computer cases) no one is ready to miss the computer class. You can witness by the number of questions they asked in the class and all this demonstrates that kids they like it very much. I wish if they could have the same self-motivation to even other subjects like geography, mathematics etc."*

The teachers themselves were also very positive about the added value of the computers. For the future they would like to acquire more skills themselves to be able to use the computers in more areas and for more subjects. Something taken into consideration when drawing the continuation of this project.

In 2014 the programme was further developed and merged with a tablet project that we developed. Strategically it seems logical to put more emphasis on tablets and portable hardware within schools. As netbooks are not manufactured anymore, tablets provide the best option. Early 2015 a very successful pilot was done in Tanzania using tablets. In 2016 we will combine both outcomes into a new life-skill programme based on tablets.

3.1.4. CLASSworks Support



CLASSworks Support entails all support activities which are offered by Viafrica to schools. In 2012 those were mainly training of teachers and technical maintenance and support. For 2013 onwards an ambitious new programme is developed. This programme foresees in the on-site support of the applied use of ICT in the classroom. All teachers will receive an ICT literacy training and a training on the use of e-learning tools within the subject they teach. This support will be delivered in cooperation with teacher colleges and universities in Tanzania and Kenya.

In 2014 we executed a support programme with DUCE (Dar-es-Salaam University College of Education) on nine schools. In close partnership with Accenture all preparations were done, including a training by Accenture and Viafrica staff at DUCE. Future teachers from DUCE trained existing teachers at the schools in the use of digital educational means. They brought self-developed lesson plans and used the existing CLASSworks infrastructures to practice with the teachers during a 2 month internship period on-site.

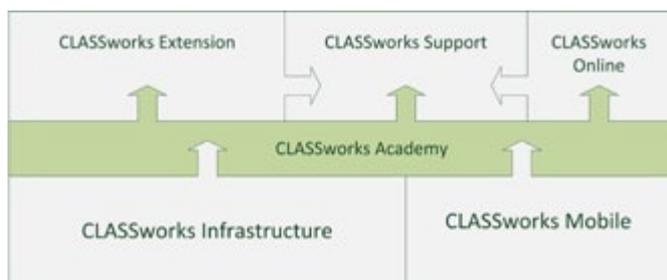
The main findings of this project are positive. The results of on-site support are potentially huge and welcomed by the schools. Also the possibility of future teachers to gain practical experience with digital education is valuable. In the actual execution of the project some improvements can be made to ensure the effectiveness in both operational and financial sense.

The need for teacher support in the use of digital education support means is there. We also still believe that this has to be done on the job to make it as realistic as possible and directly applicable. We doubt whether the use of internships for this purpose was the right decision. There certainly was a positive effect and result but we have the feeling this was not optimum. Although the difficult communication between the involved stakeholders surely had a disruptive effect, the status and inexperience of the interns also played a bigger role than all involved anticipated.

It is also clear that involving a Tanzanian partner purely based on mutual benefits without financial compensation for the work performed is too early. The value of quality improvement, free content development and training on the job is low. Most stakeholders are driven by financial benefits only. Although we doubt that having paid them would have solved all issues, it certainly would have had a positive effect.

The next step is to combine these findings with the findings of the tablet pilot. The result is that we are going to develop subject by subject whereby we focus first on the science, mathematics and English subjects. By doing so we keep the number of teachers involved low, have the focus on one subject at a time and we will be better capable of guiding the project. The first project proposal for Tanzania is ready and we anticipate to start in Q2 of 2016.

3.1.5. CLASSworks Academy



The CLASSworks Academy entails all e-learning tools and materials that Viafrica offers within the CLASSworks package. The goal of the CLASSworks Academy is to offer schools access to learning materials that enable them to improve their education and have their students perform better in the national exams. An additional effect is that through working with digital teaching materials students gain computer experience, get used to interactive and explorative learning.

Currently the CLASSworks Academy is a digital library which contains several thousands of files. These files are a mixture of educational articles, (interactive) animations, games, assignments and movies. All materials are sourced from existing content providers and used with their permission. An integral part of the system is the Wikipedia Offline. A version of the encyclopedia that can be distributed and which holds no external links which makes it perfectly suitable for situation in which internet access does not come naturally. The CLASSworks Academy is fully web-based and distributed and installed on the servers at the schools. That permits the schools to access the materials without having to use an active internet connection.

Part of the materials is categorized in subjects, classes and levels. This enables the teachers to easily find the materials for their class. The next step for the CLASSworks Academy will be to develop lessons plans that can be instantly used by teachers. A lesson plan is an outline of a lesson with links to (digital) materials that should be used and provides the teacher with a learning goal for the student and a clear approach. Volunteers in The Netherlands in combination with support from Accenture NL and educational institutes in Tanzania (and later Kenya) will start the development of these lesson plans.

Additional we are preparing the system to be able to categorize the materials within the national curriculum per country. That will give teachers even more grip on the selection of the right materials.

Finances

The CLASSworks Academy is completely developed and maintained by volunteers and does not require any additional funds.

3.1.6. CLASSworks Extension

Within the CLASSworks Extension programme schools can acquire additional digital learning materials. The

goal of CLASSworks Extension is to stimulate the further use of ICT within education. Currently we are offering; teacher computers which enable teachers to work on a private computer at home acquiring the necessary experience and having the possibility to prepare lessons; a laptop and projector combination that can be taken to different classes to show presentations, animations or movies and enrich the taught subjects; digital teaching aids like a USB microscope, camera's and digital measuring devices.



3.2. PC-Donation

PC-Donation is one of Viafrica's incoming generating projects. Through PC-Donation depreciated hardware is converted into funding for our social projects. In close cooperation with our partner SiSo, which takes care of all operational activities related to PC-Donation, we were able to reach the set objectives to the point where CLASSworks Infrastructure was totally funded and could run independent.

It is foreseen that Viafrica can not maintain this growth model with the current capacity. It simply does absorb too much resources. In 2013 we will change the existing model into a new partnership model in which PC-Donation becomes an integral part of the proposition of our partner SiSo.

In "4.2. PC-Donation partners" on page 13 we provide a list of all contributors to PC-Donation in 2014 whom we are very grateful for their contribution. This list is not complete as some contributors did not want their name to be mentioned.

3.3. Sales and services

The ICT products and services offered by Viafrica to sustain the organisation are mainly channelled through Viafrica Tanzania. Compared to 2013 we saw a growth of 9%.

Due to the unfortunate turn of events in 2015 we are forced to cease these activities and develop a new social business model.

3.4. Knowledge building

Like previous years we have been able to invest in our staff through the continued support of IT-Staffing. In 2014 three consultants visited our offices in Kenya and Tanzania. We had a management coach visiting Tanzania to assist the management in delegating and inspiring the team. An educationalist supported our technicians and trainers with the development of a tablet pilot. A consultant from Accenture supported the CLASSworks Support project both from The Netherlands as well as on-site in Dar-es-Salaam.



4. Partners

Our network of solid partnerships determine to a large extent the success of Viafrica. In this chapter we will highlight three long existing partnerships and thank all our partners for their continued support and enthusiasm for the work of Viafrica.



IT-Staffing is specialised in the staffing process and supports Viafrica with the selection of experienced consultants who travel to our offices in Africa. Since the start of this cooperation more than 20 consultants visited the Viafrica offices giving a boost to our staff by inspiring them and transferring their knowledge and skills.

<http://www.it-staffing.nl>



All-in Logistics

When Viafrica received the first batches of computer hardware in 2003 All-in Logistics offered to store all the hardware in their warehouse and take care of all logistics in The Netherlands free of charge. Since then All-in has handled several hundreds of pallets for us, taking care of professional storage, packaging, handling and transport.

<http://www.allinlogistics.com>



ICT END OF LIFE CYCLE SERVICES

Since 2005 SiSo supports Viafrica. It started with the occasional provision of hardware and developed towards a solid partnership in which SiSo and Viafrica have jointly initiated PC-Donation (www.pc-donatie.nl). PC-Donation is now one of the major sources of income for Viafrica. SiSo recognizes the value of Viafrica's work in Africa and has made the cooperation an integral part of their corporate social responsibility.

www.siso.nl



Delft University of Technology

All our social CLASSworks Infrastructure projects run on hardware from the TU Delft. The TU Delft donates all their depreciated hardware to Viafrica. Before handing it over to Viafrica, the TU Delft checks all hardware and wipes the data.

www.tudelft.nl

4.1. Partner list

1% club	Financial support
24 Gute Taten	Financial support
Achmea	Financial support
All-in Logistics	Storage and logistics
Accenture	Knowledge and financial support
Brunel	Knowledge and financial support
Campai	Email hosting
Centerone	Financial support
DUCE	CLASSworks Support project
Exact Software	Online financial administration system
Heijmerinck Reith	Financial support
InternInet	Connectivity
IT-Staffing	Knowledge and mission support
SiSo	Partner in PC-Donation
Site4u	Webhosting
SK Foundation	Financial support
TeamLab	Online collaboration tool
TOPdesk	Stock & workflow management system
TransIP	Financial support
TU Delft	Knowledge and depreciated hardware
VBVB	Financial support
Winters v/d Speulhof	Financial support
WorldLoop	Financial support

4.2. PC-Donation partners

All-in
 Aluchemie
 Amphia Ziekenhuis
 APL Netherlands
 Bridgestone Deutschland GmbH
 Burgemeester Harmsmaschool
 Corbion
 CSB-System AG
 Damco
 De Rooyse Wissel
 De Wever
 Deep Ocean
 Flanderijn
 Foundation D'art
 GBS Recycling (DE)
 GBS Recycling (NL)
 Goetzfried AG
 Gottfried Schultz GmbH & Co. KG
 International Advisers
 Intratuin
 IT-Staffing
 KfV Karl Fliether GmbH & Co. KG
 Kreis Siegen-Wittgenstein
 Loders Croklaan
 Mizuho Bank
 Nespresso Deutschland GmbH
 Neyenrode
 NHL Hogeschool
 NIMD
 Paradigm Spine GmbH
 Sand Profile GmbH
 SAP Nederland BV
 SiSo Kickback fee
 Site4U
 Technische Universiteit Delft
 Terberg Leasing
 TKP Pensioen
 TNO
 Tweespan
 Volvo Autobank Deutschland GmbH



5. Financial report

Below we present the financial results of 2014. All amounts are in Euros unless explicitly stated otherwise.

5.1. Balance sheet per 31 December 2014

		12/31/2014		12/31/2013	
Assets	Ref.				
Tangible fixed assets					
Furniture and fixtures	4		631		5.374
Inventory					
Inventory	5		0		47.491
Current Assets					
Other receivables	6		34.767		28.346
Cash	7		36.922		66.537
			72.320		147.748

		12/31/2014	12/31/2013
Reserves & Liabilities	Ref.		
Reserves			
Other reserves	8	26.545-	31.978-
Allocated funds			
CLASSworks	9	23.940	41.627
CW Academy	10	-	309
CW Online	11	13.326	32238
CW-Support	12	15.467	6.302
CW Mobile	13	4.842	0
		31.030	48.498
Short term liabilities			
Loan H. Dam		20.000	
Accounts payables	14	5.124	13.469
Other liabilities	15	16.166	85.780
		41.290	99.250
		72.320	147.748

5.2. Income and expenditure statement 2014

		2014	2013
Income	Ref.		
Income own fundraising	16	432.877	384.939
Other income		7.520	3.138
Financial income		344	919
Total income		440.740	388.996
Expenditure			
Spending on the objective	17	422.687	400.220
Expenses own fundraising	17	21.707	40.544
Management and Administration	17	13.813	16.687
Total expenditure		458.207	457.460
Result		17.467-	68.464-
Result allocation or deduction			
		2014	2013
Increase/decrease Freely disposable reserve		5.434	43.225-
Increase/decrease Allocated fund CLASSworks		17.687-	21.193-
Increase Allocated fund CW-online		18.912-	3.964
Increase Allocated fund CW Academy		309-	2.766-
Increase Allocated fund CW Mobile		4.842	5.244-
Increase fund CW Support		9.165	6.302
Result		17.467-	68.464-

5.3. Explanatory notes

1. *General notes*

Activities

The objective of the Viafrica Foundation is to stimulate the use of ICT equipment in sub-Saharan Africa. The foundation tries to achieve this objective by advising and informing organisations in the Netherlands and Africa about the possibilities of ICT use, the realisation of sustainable ICT projects in collaboration with local partners and training and supporting future users.

2. *Accounting policies for the valuation of assets and liabilities*

General

The annual accounts have been prepared in accordance to guideline RJ 650 fundraising institutions. The purpose of this guideline is to provide insight into the costs of the organisation and the spending of its funds in relation to the objective for which the funds have been raised. The annual accounts have been drawn up on the basis of historic costs. The annual accounts are presented in Euros. Assets and liabilities are stated at nominal value. In the balance and the income and expenditure statement references have been included, that refer to the explanatory notes.

Foreign currency

Transactions in foreign currency during the reporting period are incorporated into the annual accounts against the exchange rate on the transaction date. Monetary assets and liabilities in foreign currency are converted against the exchange rate on the balance date. The differences of exchange resulting from the completion and conversion are recorded in the income and expenditure statement.

Tangible fixed assets

Other fixed assets are valued at acquisition price including directly attributable costs after deducting straight-line amortisation during the estimated economic life.

Inventory

Inventory hardware is valued against purchase prices or lower market value.

Accounts receivable

Accounts receivable are included at nominal value.

Cash at bank and in hand

Cash at bank and in hand consists of bank balances and deposits with a term of less than twelve months.

Reserves

The reserves of the foundation are used within the scope of its objective. In so far as these reserves have not been presented as a allocated fund, it is freely disposable. The part of the reserves that have been earmarked by third parties for a specific goal within the scope of the objective is included in the allocated funds.

3. Accounting policies for the determination of the result

General

The balance (result) is determined as the difference between the total of the income and the total of the expenses. Income is accounted for in the year they have been realised; expenses as soon as they are foreseeable.

Income from own fund-raising activities

Income from own fund raising is accounted for in the year to which the contribution relates.

Income from joint activities

Income is accounted for in the year to which the contribution relates.

Sponsorship in kind

In accordance with guidelines for fund-raising institutions any sponsorship must be capitalized in kind. This means that the value of the sponsorship in kind is included as expenses and as revenues. Expenses will depend on expenses type and will be included in the corresponding general ledger account. Revenues will be included in the account 'sponsorship in kind'. This makes it seem sometimes as if Viafrica spent money on certain goods/services, while this is actually not true.

Expenses

Expenses are determined at a historic basis and allocated to the year to which they relate.

Depreciation on the tangible fixed assets

The depreciation on other fixed assets is calculated based on the acquisition price. Depreciations take place according to the straight-line method based on the estimated economic life. Gains and losses on the sale of material fixed assets are included in the depreciations.

5.4. Explanatory notes to the balance

4. General

The tangible fixed assets comprise of office furniture. The movements in the tangible fixed assets are as follows.

Balance per 1 January 2014		
Cost		16.917
Cumulative depreciation		11.543-
Book value		5.374
Movements 2014		
Withdrawal service centers		4.459-
Depreciation		284-
Total		4.743-
Balance per 31 December 2014		
Cost		16.917
Cumulative depreciation		16.286-
Book value		631
Depreciation percentage		20

5. Inventory

	31/12/2014	31/12/2013
Book value per 1 January	47.491	38.247
Purchase hardware	43.616	36.314
Transport and entering expenses	17.281	1.916
	108.388	76.477
Transfer to cost of sales	62.000	28.986
Value per 31 December	46.388	47.491
Lost in 2015	46.388	
Book value per 31 December	0	

6. Other receivables

	31/12/2014	31/12/2013
Receivables Tanzania	-	11.991
Receivables Kenia	-	6.337
R/C Mzee Joost B.V.	20.000	-
Receivables in Germany	9.385	-
VAT	-	1.670
Deposits rent	3.074	3.074
SiSo PC-Donation	-	1.021
Prepaid ticket to Tanzania	1.030	-
Donation VBVB ICT	800	-
Interest from saving account	419	919
Viafrica BV	-	2.163
Prepaid rent	-	847
Prepaid assurance	60	73
Other	-	251
	34.767	28.346

7. Cash at bank and in hand

	31/12/2014	31/12/2013
Rabobank internet banking account 1022.556.584	35.996	54.577
Rabobank current account 3246.95.543	705	7.488
Bank account Germany	221	-
Bank accounts SCB Tanzania	-	3.141
Bank account Viafrica Kenya	-	1.330
	36.922	66.536

The foundation can freely dispose of cash at bank and in hand.

8. Freely disposable reserves

	2014	2013
Balance per 1 January	31.978-	17.062
Added from Fund IT-Staffing missions	-	2.136
Withdrawal for CW Mobile	-	10.066-
Withdrawals/additions from result	5.434	51.176-
Balance per 31 December	26.544-	31.978-

9. Allocated fund CLASSworks

	2014	2013
Balance per 1 January	41.627	62.820
Added from fund CW Academy	309	-
Additions	265.237	275.965
	307.173	338.785
Withdrawals	280.532	297.157
Withdrawal CW Classroom	2.701	-
Balance per 31 December	23.940	41.627

10. Allocated fund CLASSworks Academy

	2014	2013
Balance per 1 January	309	3.075
Additions	-	-
	309	3.075
Withdrawals	-	2.766
Withdrawal for CLASSworks	309-	-
Balance per 31 December	0	309

11. Allocated fund CLASSworks Online

	2014	2013
Balance per 1 January	32.238	28.274
Additions	785	7.277
	33.023	35.551
Withdrawals	19.697	3.313
Balance per 31 December	13.326	32.238

12. Allocated fund CLASSworks Support

	2014	2013
Balance per 1 January	6.302	-
Additions	53.500	17.500
	59.802	17.500
Withdrawals	44.335	11.198
Balance per 31 December	15.467	6.302

13. Allocated fund CLASSworks Mobile

	2014	2013
Balance per 1 January	0	5.244
Additions	19.643	-
	19.643	5.244
Withdrawals	14.802	15.310
Addition from other reserve	-	10.066
Balance per 31 December	4.842	0

14. Allocated fund for missions IT-Staffing

	2014	2013
Balance per 1 January	-	-
Additions	-	14.500
	-	14.500
Withdrawals	-	12.364
Added to Freely disposable reserve	-	2.136
Balance per 31 December	-	-

15. Accounts payables

These concern debts to suppliers which have all been settled before the end of March 2015.

16. Other liabilities

	31/12/2014	31/12/2013
Costs to be paid	10.314	12.735
VAT	561	-
Costs to be paid Viafrica Tanzania	-	29.117
Costs to be paid Viafrica Kenya	-	9.959
Salaries	5.227	3.872
Obligations service contracts	-	30.022
Banking costs	64	75
	16.166	85.780

Liabilities not included in the balance

The annual amount of rent obligations for properties is € 10.163. The lease has been entered into for a term of one year.

5.5. Explanatory notes to the income and expenditure statement

17. Income own fundraising can be divided in the following components

	Operation 2014	Operation 2013
17A Income from own fundraising for objectives	123.328	75.560
17B Sponsorship in kind	130.959	115.455
17 PC donatie	63.982	88.916
17C Sale of hardware	114.608	105.008
	432.877	384.939

17A. Income from own fundraising for CLASSworks

	Operation 2014	Operation 2013
Accenture	25.000	12.500
1% Club	20.002	-
Brunel Nederland	16.555	28.875
Lucendi Foundation	15.000	-
Staffing Facility BV	12.570	14.500
Heijmerinck Reith	12.500	-
SK foundation	10.000	-
24 Gute Taten	5.781	-
WorldLoop	3.000	3.000
Winters van der Speulhof	2.000	-
VBVB	800	-
Individual donations	120	627
TransIP BV	-	5.000
MVO	-	4.258
Swap Support BV	-	3.800
Prinsenhof school	-	3.000
	123.328	75.560

177B. Sponsorship in kind

	Operation 2014	Operation 2013
TU Delft	40.000	40.000
All-in	30.000	30.000
Accenture	16.000	-
Brunel	12.000	-
TOPdesk	11.292	11.292
SiSo logistics PC-Donation	10.000	10.000
Siso wiping PC-Donation	7.000	4.500
Exact	1.578	1.578
Campai	1.400	1.400
OnlyOffice / Teamlab	1.100	1.100
Site4u	589	480
Eneco	-	15.000
Other	-	105
	130.959	115.455

177C. Sales of hardware and services

Sale of hardware is recognized when the goods are accepted by the end customer.

	Operation 2014	Operation 2013
Income from sales and services	162.572	148.927
Purchase and transport for hardware for sales	47.964	43.919
	114.608	105.008

18. Explanatory notes to the expenditure

The division of the costs spent to achieve the objective is as follows:

CLASSworks	280.532
CLASSworks Mobile	14.802
CLASSworks Online	19.697
CLASSworks Support	44.335
CLASSworks Classroom	2.701
Service Centra	28.706
E-waste	1.915
	422.687

18. Explanatory notes to the expenditure

	Spent to achieve the objective	Raising of income own fund-raising	Management and administration	Total 2014	Total 2013
Purchases and acquisitions	104.959	-	-	104.959	115.699
Outsourced activities	137.996	-	-	137.996	152.814
Publicity and communication	-	-	-	-	2.447
Staff costs	151.414	20.433	9.597	181.444	151.128
Housing costs	9.000	-	1.284	10.284	5.841
Office and general costs	19.319	1.274	2.648	23.241	28.436
Depreciation and interest	-	-	284	284	1.095
Total	422.687	21.707	13.813	458.207	457.460

Costs for own fund raising divided by the income from own fund raising is 5,01% (2013: 10.65%).

Total spent to achieve the objective divided by total income is 95.9% (2013: 104.5%).

Costs administration and management divided by total costs is 3.02% (2013: 3.63%).

Salaries paid by Viafrica in The Netherlands, Kenya or Tanzania are market conform. Compensations paid in The Netherlands are determined by the board and based on a sector benchmark.



Stichting Viafrica
F.a.o. the Foundation Board
Snelliuslaan 11
1222 TB HILVERSUM

COMPILATION REPORT

Introduction

In accordance with your instructions we have compiled the financial statements 2014 of Viafrica Foundation in Amsterdam, which comprise the balance sheet as at December 31st 2014, the profit and loss account for the year then ended and the notes as described in chapter 5, all in accordance to the guideline RJ650 fundraising institutions.

Management's responsibility

The distinctive feature of a compilation engagement is that we compile financial information based on information provided by management of the entity. Management is responsible for the accuracy and completeness of the information provided and the financial statements based thereon.

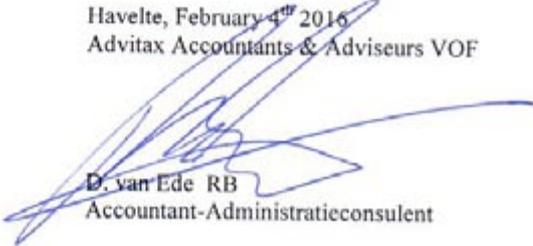
Accountant's responsibility

Our responsibility as accountant is to perform our engagement in accordance with Dutch Law, including the professional and ethical requirements applying to accountants. In accordance with the professional standard applicable to compilation engagements, our procedures were limited primarily to gathering, processing, classifying and summarizing financial information. Furthermore we have evaluated the appropriateness of the accounting policies which are used to compile the financial statements, based on the information provided by management. The nature of our procedures does not enable us to express any assurance on the true and fair view of the financial statements.

Confirmation

Based on the information provided to us, we have compiled the financial statements using the accounting policies as included in Part 9 of Book 2 of the Dutch Civil Code.

Havelte, February 4th 2015
Advitax Accountants & Adviseurs VOF


D. van Ede RB
Accountant-Administratieconsulent