

COMPANY REGISTRATION NUMBER 6967769

CHIVA AFRICA
UNAUDITED FINANCIAL STATEMENTS
31 JULY 2010

Charity Number 1132935

COMPLETE TAX SOLUTIONS

Chartered Accountants
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CHIVA AFRICA
FINANCIAL STATEMENTS
PERIOD FROM 21 JULY 2009 TO 31 JULY 2010

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CHIVA AFRICA

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

Registered charity name	Chiva Africa
Charity number	1132935
Company registration number	6967769
Principal office	2 Lyttelton Road 2nd Floor London N2 0EF
Registered office	2 Lyttelton Road 2nd Floor London N2 0EF
Trustees	Dr. K Moshal Dr. C S Ball A Mazin J Dubin
Independent examiner	Complete Tax Solutions 2nd Floor Cardiff House Tilling Road London NW2 1LJ

CHIVA AFRICA
TRUSTEES ANNUAL REPORT
PERIOD FROM 21 JULY 2009 TO 31 JULY 2010

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the unaudited financial statements of the charity for the period from 21 July 2009 to 31 July 2010.

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

THE TRUSTEES

The trustees who served the company during the period were as follows:

Dr. K Moshal
Dr. C S Ball
A Mazin
J Dubin

Dr. K Moshal was appointed as a trustee on 21 July 2009.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is governed by the board of trustees who are - Dr. K Moshal, Dr. C Ball, A Mazin and J Dubin. Financial/admin functions are managed by H Nathan, E Freeder and Dr. K Moshal.

OBJECTIVES AND ACTIVITIES

Chiva Africa objectives are the advancement of education:

Of the public and others in the subject of HIV/AIDS and specifically paediatric HIV care in Africa Of HealthCare workers and other treating children with HIV in Africa For any other related purposes which are exclusively charitable.

In 2004 South Africa began its Antiretroviral (ARV) Programme – the drugs required to treat the HIV pandemic. At that time, most SA healthcare professionals had never used ARV drugs before - particularly in the treatment of children. Emotionally exhausted staff that were already overwhelmed with wards overflowing with dying children, a lack of adequate resources, insufficient training and vacant posts, were suddenly expected to develop clinics, recognise, diagnose, and treat children with AIDS– all new tasks and a huge increase in workload –with no additional training and very few added resources.

In contrast, the UK has been treating children with HIV for two decades. UK health professionals have practical skills and experience invaluable to a healthcare system that needs to move ahead fast. Why learn from trial and error on such an enormous scale when UK Health professionals already have the experience and longitudinal perspective to manage HIV and could share the practical skills that have been learnt along the way.

CHIVA AFRICA

TRUSTEES ANNUAL REPORT *(continued)*

PERIOD FROM 21 JULY 2009 TO 31 JULY 2010

ACHIEVEMENTS AND PERFORMANCE

CHIVA-Africa identified this need to teach and mentor (fast) and the result is an organisation that provides mentoring, training and support for healthcare professionals in South Africa who are working on the frontlines of the AIDS epidemic.

Our mission: To empower South African health professionals with the skills and practical tools to become more self-sufficient and sustainable in all aspects of long-term treatment of children, adolescents and pregnant woman with HIV – the most vulnerable and disempowered members of society.

CHIVA multi-disciplinary volunteer teams, made up of doctors, nurses, dieticians, pharmacists and psychologists, donate their time, twice a year, in hospitals and clinics in South Africa, to provide this support and mentorship.

In six years, in KZN, with UK volunteer support and mentoring the number of children receiving critical ARV medication has gone from 3,000 to 38,000. This enormous increase has meant that thousands of critically ill and dying children are now able to live relatively normal lives.

Our main areas of focus:

Children: 1 out of 3 HIV infected newborns in Africa die before the age of one. Lack of effective treatment has resulted in a large number of these children dying before their 5th birthdays, with effective treatment this should no longer be the case.

Adolescents: Adolescence is a time of dramatic physical, emotional and social change. This age group is introduced to new social and sexual situations and a more independent world. These young adults are introduced to a whole new series of vulnerabilities; unfortunately one of these is HIV infection.

Increase the number of pregnant woman receiving effective treatment and management of their disease.

Pregnant woman: Mother-to-child transmission (MTCT) is when an HIV-infected woman passes the virus to her baby. This can occur during pregnancy, labour and delivery, or breastfeeding. South Africa has a predominantly breastfeeding population with high fertility rates. It is imperative to educate this sector in the prevention of vertical infection.

FINANCIAL REVIEW

For the year to 31 July 2010, the charity received donations to cover the expenditure incurred in its activities. The charity continues to receive donations in order to fund its ongoing activities.

CHIVA AFRICA

TRUSTEES ANNUAL REPORT *(continued)*

PERIOD FROM 21 JULY 2009 TO 31 JULY 2010

PLANS FOR FUTURE PERIODS

Having successfully worked in KwaZulu Natal for 6 years, we are currently aiming to roll-out our programme in the Northwest Province and Eastern Cape.

We aim to increase the number of children, adolescents and pregnant woman receiving effective treatment of their disease.

This will be achieved by the expansion of our Paediatric, Adolescent and PMTCT programmes - training, mentoring and teaching in excess of 4,000 healthcare professionals annually. Training and mentoring is achieved through formal lectures, seminars and workshops; one to one sessions on-site at hospitals, clinics, care homes, schools and NGO's; accompanying local colleagues on ward rounds and outpatient clinics, advising on individual patients and suggesting practical and reproducible strategies to assist treatment delivery.

RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also the directors of Chiva Africa for the purposes of company law) are responsible for preparing 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 judgements 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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. The trustees 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.

CHIVA AFRICA

TRUSTEES ANNUAL REPORT *(continued)*

PERIOD FROM 21 JULY 2009 TO 31 JULY 2010

INDEPENDENT EXAMINER

Complete Tax Solutions has been re-appointed as independent examiner for the ensuing year.

Signed on behalf of the trustees

Dr. K MOSHAL
TRUSTEE

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CHIVA AFRICA

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF CHIVA AFRICA

PERIOD FROM 21 JULY 2009 TO 31 JULY 2010

I report on the accounts of the charity for the period from 21 July 2009 to 31 July 2010 set out on pages 8 to 11.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

The charity's trustees (who are also the directors of Chiva Africa for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act), as amended by section 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 independent examination, it is my responsibility to:

- examine the accounts (under section 43(3)(a) of the 1993 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 1993 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 the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on whether the accounts present a 'true and fair view'.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:

- proper accounting records are kept (in accordance with section 386 of the Companies Act 2006); and
- accounts are prepared which agree 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; or

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

CHIVA AFRICA

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF CHIVA AFRICA *(continued)*

PERIOD FROM 21 JULY 2009 TO 31 JULY 2010

Complete Tax Solutions
Independent examiner

2nd Floor
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CHIVA AFRICA

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

PERIOD FROM 21 JULY 2009 TO 31 JULY 2010

	Note	Total Funds Period from 21 Jul 09 to 31 Jul 10 £
INCOMING RESOURCES		
Incoming resources from generating funds:		
Voluntary income	2	<u>47,281</u>
TOTAL INCOMING RESOURCES		<u>47,281</u>
RESOURCES EXPENDED		
Charitable activities	3/4	(46,914)
Governance costs	5	<u>(11)</u>
TOTAL RESOURCES EXPENDED		<u>(46,925)</u>
NET INCOMING RESOURCES FOR THE PERIOD/NET INCOME FOR THE PERIOD		356
RECONCILIATION OF FUNDS		
Total funds brought forward		<u>-</u>
TOTAL FUNDS CARRIED FORWARD		<u>356</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 10 to 11 form part of these financial statements.

CHIVA AFRICA

BALANCE SHEET

31 JULY 2010

	Note	£	31 Jul 10 £
CURRENT ASSETS			
Cash at bank		5,748	
CREDITORS: Amounts falling due within one year	7	<u>(5,392)</u>	
NET CURRENT ASSETS			356
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>356</u>
FUNDS			
Unrestricted income funds	8		<u>356</u>
TOTAL FUNDS			<u>356</u>

The trustees are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the period by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The trustees acknowledge their responsibilities for:

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These financial statements were approved by the members of the committee on the
and are signed on their behalf by:

Dr. K MOSHAL
TRUSTEE

Company Registration Number: 6967769

The notes on pages 10 to 11 form part of these financial statements.

CHIVA AFRICA

NOTES TO THE FINANCIAL STATEMENTS

PERIOD FROM 21 JULY 2009 TO 31 JULY 2010

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) and the Companies Act 2006, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Fixed assets

All fixed assets are initially recorded at cost.

2. VOLUNTARY INCOME

	Unrestricted Funds £	Total Funds 2010 £
Donations		
Donations	<u>47,281</u>	<u>47,281</u>

3. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Total Funds 2010 £
Support costs	<u>46,914</u>	<u>46,914</u>

4. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Support costs £	Total Funds 2010 £
Support costs	<u>46,914</u>	<u>46,914</u>

5. GOVERNANCE COSTS

	Unrestricted Funds £	Total Funds 2010 £
Interest payable	<u>11</u>	<u>11</u>

CHIVA AFRICA

NOTES TO THE FINANCIAL STATEMENTS

PERIOD FROM 21 JULY 2009 TO 31 JULY 2010

6. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	Period from 21 Jul 09 to 31 Jul 10 £
Wages and salaries	32,841
Social security costs	<u>3,571</u>
	<u>36,412</u>

Particulars of employees:

The average number of employees during the period, calculated on the basis of full-time equivalents, was as follows:

Period from
21 Jul 09 to
31 Jul 10
No

No employee received remuneration of more than £60,000 during the period (2009 - Nil).

7. CREDITORS: Amounts falling due within one year

	31 Jul 10 £
Taxation and social security	2,014
Other creditors	<u>3,378</u>
	<u>5,392</u>

8. UNRESTRICTED INCOME FUNDS

	Incoming resources £	Balance at 31 July 2010 £
General Funds	<u>356</u>	<u>356</u>

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Other net assets £	Total £
Unrestricted Income Funds	<u>356</u>	<u>356</u>
Total Funds	<u>356</u>	<u>356</u>

CHIVA AFRICA
MANAGEMENT INFORMATION
PERIOD FROM 21 JULY 2009 TO 31 JULY 2010

The following pages do not form part of the statutory financial statements which are the subject of the independent examiner's report on pages 6 to 7.

CHIVA AFRICA
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
PERIOD FROM 21 JULY 2009 TO 31 JULY 2010

		Period from
		21 Jul 09 to
		31 Jul 10
		£
		£
INCOMING RESOURCES		
VOLUNTARY INCOME		
Donations		47,281
		<hr/>
TOTAL INCOMING RESOURCES		47,281
		<hr/>
RESOURCES EXPENDED		
CHARITABLE ACTIVITIES		
Staff costs - Wages & Salaries		32,841
Staff costs - Employer's NIC		3,571
Motor and travel costs - Other		6,207
Professional - Legal fees		638
Legal & professional - Other		53
Office expenses - Telephone		347
Office expenses - Other		3,232
Support charitable activity 1 - bank charges		25
		<hr/>
		46,914
		<hr/>
GOVERNANCE COSTS		
Interest payable		11
		<hr/>
TOTAL RESOURCES EXPENDED		46,925
		<hr/>
NET INCOMING RESOURCES FOR THE PERIOD		356
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CHIVA AFRICA

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

PERIOD FROM 21 JULY 2009 TO 31 JULY 2010

Period from
21 Jul 09 to
31 Jul 10
£ £

CHARITABLE ACTIVITIES

Charitable activity type 1 (amend desc's for a/cs 330A, 330B
and 330C to alter col. headings)

Support costs

Staff costs - Wages & Salaries	32,841
Staff costs - Employer's NIC	3,571
Motor and travel costs - Other	6,207
Professional - Legal fees	638
Legal & professional - Other	53
Office expenses - Telephone	347
Office expenses - Other	3,232
Support charitable activity 1 - bank charges	25
	<hr/>
	46,914