

COMPANY REGISTRATION NUMBER 6967769

CHIVA AFRICA
UNAUDITED FINANCIAL STATEMENTS
31 JULY 2013

Charity Number 1132935

COMPLETE ACCOUNTING SOLUTIONS

Chartered Accountants
2nd Floor
Cardiff House
Tilling Road
London
NW2 1LJ

CHIVA AFRICA
FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2013

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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	
Registered office	2nd Floor Cardiff House Tilling Road London NW2 1LJ
Trustees	Dr. K Moshal Dr. C S Ball A Mazin J Dubin K Kuper
Independent examiner	Complete Accounting Solutions 2nd Floor Cardiff House Tilling Road London NW2 1LJ

CHIVA AFRICA
TRUSTEES ANNUAL REPORT
YEAR ENDED 31 JULY 2013

The trustees, who are also directors for the purposes of company law, present their report and the unaudited financial statements of the company for the year ended 31 July 2013.

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
K Kuper

K Kuper was appointed as a trustee on 7 January 2013.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

OBJECTIVES AND ACTIVITIES

CHIVA Africa is a UK registered charity that provides a relatively small but valuable contribution of funds and management to the broader CHIVA Africa programmes under way in South Africa and beyond. CHIVA UK is instrumental in helping to achieve the goals of CHIVA Africa, namely the training of health professionals in administering effective treatment and support to children and adolescents with HIV/AIDS in Africa.

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)*

YEAR ENDED 31 JULY 2013

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 women 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 nine years, in KZN, with UK volunteer support and mentoring the number of children receiving critical ARV medication has gone from 3,000 to 60,000. 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 2013, 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)*

YEAR ENDED 31 JULY 2013

PLANS FOR FUTURE PERIODS

Having successfully worked in KwaZulu Natal for almost 10 years, we have rolled out our programme in the Northwest Province and Eastern Cape and plan to consolidate these programmes prior to expanding further in South Africa and beyond.

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

We have expanded our Paediatric, Adolescent and PMTCT programmes - training, mentoring and teaching reaching 20,000 healthcare professionals. Training and mentoring is achieved through formal lectures, seminars and workshops: one to one sessions on-site at hospitals, clinics, care homes, schools and HGO's; accompanying local colleagues on ward rounds and outpatient clinics, advising on individual patient and suggesting practical and reproducible strategies to assist treatment delivery.

INDEPENDENT EXAMINER

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

Signed on behalf of the trustees

Dr. K MOSHAL
TRUSTEE



30/4/14

CHIVA AFRICA
INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF CHIVA
AFRICA
YEAR ENDED 31 JULY 2013

I report on the accounts of the company for the year ended 31 July 2013 which are set out on pages 7 to 11.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of Chiva Africa 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 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

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 company 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 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 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 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.

CHIVA AFRICA

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

YEAR ENDED 31 JULY 2013

Complete Accounting Solutions
Independent examiner

2nd Floor
Cardiff House
Tilling Road
London
NW2 1LJ

A large, stylized handwritten signature in black ink, written over the address text. The signature is cursive and loops around the words 'Cardiff House' and 'Tilling Road'. Below the signature, there is a horizontal dotted line.

CHIVA AFRICA

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

YEAR ENDED 31 JULY 2013

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2013 £	Total Funds 2012 £
INCOMING RESOURCES					
Incoming resources from generating funds:					
Voluntary income	2	19,797	43,560	63,357	41,719
Activities for generating funds	3	—	—	—	70,069
TOTAL INCOMING RESOURCES		<u>19,797</u>	<u>43,560</u>	<u>63,357</u>	<u>111,788</u>
RESOURCES EXPENDED					
Costs of generating funds:					
Costs of generating voluntary income	4	—	—	—	(24,778)
Charitable activities	5/6	(41,857)	(20,430)	(62,287)	(39,422)
Governance costs	7	—	—	—	(22)
TOTAL RESOURCES EXPENDED		<u>(41,857)</u>	<u>(20,430)</u>	<u>(62,287)</u>	<u>(64,222)</u>
NET INCOMING RESOURCES FOR THE YEAR/NET INCOME FOR THE YEAR		(22,060)	23,130	1,070	47,566
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>53,804</u>	—	<u>53,804</u>	<u>6,238</u>
TOTAL FUNDS CARRIED FORWARD		<u>31,744</u>	<u>23,130</u>	<u>54,874</u>	<u>53,804</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 9 to 11 form part of these financial statements.

CHIVA AFRICA
BALANCE SHEET
31 JULY 2013

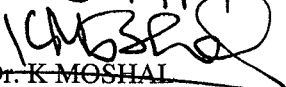
	Note	2013 £	2012 £
CURRENT ASSETS			
Stocks	9	10,607	–
Debtors	10	995	607
Cash at bank		46,366	57,378
		<u>57,968</u>	<u>57,985</u>
CREDITORS: Amounts falling due within one year			
	11	<u>(3,094)</u>	<u>(4,181)</u>
NET CURRENT ASSETS		54,874	53,804
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>54,874</u>	<u>53,804</u>
NET ASSETS		<u>54,874</u>	<u>53,804</u>
FUNDS			
Restricted income funds	12	23,130	–
Unrestricted income funds	13	31,744	53,804
TOTAL FUNDS		<u>54,874</u>	<u>53,804</u>

For the year ended 31 July 2013 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' 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; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved by the members of the committee and authorised for issue on the 30.4.14 and are signed on their behalf by:


 Dr. K MOSHAL
 TRUSTEE

Company Registration Number: 6967769

The notes on pages 9 to 11 form part of these financial statements.

CHIVA AFRICA
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2013

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), and the requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005).

Fixed assets

All fixed assets are initially recorded at cost.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

2. VOLUNTARY INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2013 £	Total Funds 2012 £
Donations				
Donations	19,797	-	19,797	41,719
Grant - The Nuffield Foundation	-	43,560	43,560	-
	<u>19,797</u>	<u>43,560</u>	<u>63,357</u>	<u>41,719</u>

3. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	Total Funds 2013 £	Total Funds 2012 £
Fundraising events	-	48,989
Sponsorships	-	21,080
	<u>-</u>	<u>70,069</u>

4. COSTS OF GENERATING VOLUNTARY INCOME

	Total Funds 2013 £	Total Funds 2012 £
Donations	-	24,778
	<u>-</u>	<u>24,778</u>

5. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2013 £	Total Funds 2012 £
Support costs	41,857	20,430	62,287	39,422
	<u>41,857</u>	<u>20,430</u>	<u>62,287</u>	<u>39,422</u>

CHIVA AFRICA
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2013

6. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Support costs £	Total Funds 2013 £	Total Funds 2012 £
Support costs	<u>62,287</u>	<u>62,287</u>	<u>39,422</u>

7. GOVERNANCE COSTS

	Total Funds 2013 £	Total Funds 2012 £
Interest payable	<u>-</u>	<u>22</u>

8. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2013 £	2012 £
Wages and salaries	23,741	15,267
Social security costs	1,975	1,124
	<u>25,716</u>	<u>16,391</u>

Particulars of employees:

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

2013 No	2012 No
------------	------------

No employee received remuneration of more than £60,000 during the year (2012 - Nil).

9. STOCKS

	2013 £	2012 £
Stock	<u>10,607</u>	<u>-</u>

10. DEBTORS

	2013 £	2012 £
Other debtors	<u>995</u>	<u>607</u>

CHIVA AFRICA
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2013

11. CREDITORS: Amounts falling due within one year

	2013	2012
	£	£
Trade creditors	1,918	2,498
Taxation and social security	375	932
Accruals	801	751
	<u>3,094</u>	<u>4,181</u>

12. RESTRICTED INCOME FUNDS

	Incoming resources	Balance at
	£	31 Jul 2013
	£	£
The Nuffield Foundation	<u>23,130</u>	<u>23,130</u>

13. UNRESTRICTED INCOME FUNDS

	Balance at	Incoming resources	Balance at
	1 Aug 2012	£	31 Jul 2013
	£	£	£
General Funds	<u>53,804</u>	<u>(22,060)</u>	<u>31,744</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Other net assets	Total
	£	£
Income Funds:		
Designated Funds	23,130	23,130
General Funds	31,744	31,744
	<u>54,874</u>	<u>54,874</u>
Total Funds	<u>54,874</u>	<u>54,874</u>

CHIVA AFRICA
MANAGEMENT INFORMATION
YEAR ENDED 31 JULY 2013

The following pages do not form part of the statutory financial statements which are the subject of the independent examiner's report on pages 5 to 6.

CHIVA AFRICA
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 JULY 2013

	2013		2012
	£	£	£
INCOMING RESOURCES			
VOLUNTARY INCOME			
Donations	19,797		41,719
Grant - The Nuffield Foundation	43,560		—
	<u>63,357</u>		<u>41,719</u>
ACTIVITIES FOR GENERATING FUNDS			
Fundraising events	—		48,989
Sponsorships	—		21,080
	—		<u>70,069</u>
TOTAL INCOMING RESOURCES	<u>63,357</u>		<u>111,788</u>
RESOURCES EXPENDED			
COSTS OF GENERATING VOLUNTARY INCOME			
Cost of sales - Purchases	—		24,778
CHARITABLE ACTIVITIES			
Staff costs - Wages & Salaries	23,741		15,267
Staff costs - Employer's NIC	1,975		1,124
Establishment - Insurance	665		1,496
Establishment - Other	2,174		1,386
Motor and travel costs - Other	20,430		1,470
Professional - Accountancy fees	1,064		1,882
Professional - Legal fees	3,552		450
Legal & professional - Other	216		3,793
Office expenses - Telephone	2,771		1,086
Office expenses - Other	1,331		7,694
bank charges	741		1,768
fund raising expenses	1,798		914
advertising	451		1,033
conference/training	1,378		59
	<u>62,287</u>		<u>39,422</u>
GOVERNANCE COSTS			
Interest payable	—		22
TOTAL RESOURCES EXPENDED	<u>62,287</u>		<u>64,222</u>
NET INCOMING RESOURCES FOR THE YEAR	<u>1,070</u>		<u>47,566</u>

CHIVA AFRICA
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 JULY 2013

	2013		2012
	£	£	£
COSTS OF GENERATING VOLUNTARY INCOME			
Costs of generating income - Donations			
Cost of sales - Purchases		—	<u>24,778</u>
 CHARITABLE ACTIVITIES			
Support costs			
<i>Support costs</i>			
Staff costs - Wages & Salaries	23,741		15,267
Staff costs - Employer's NIC	1,975		1,124
Establishment - Insurance	665		1,496
Establishment - Other	2,174		1,386
Motor and travel costs - Other	20,430		1,470
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