



**CHIVA AFRICA**  
MENTORING. PARTNERING. SAVING LIVES.

**FINANCIAL STATEMENT  
and TRUSTEES REPORT**

**End February  
2017**



**REGISTERED COMPANY NUMBER: 06967769 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1132935**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2017  
FOR  
CHIVA AFRICA**

**TaxAgility Accountants Ltd  
Chartered Accountants  
34 Lower Richmond Road  
Putney  
London  
SW15 1JP**

**CHIVA AFRICA**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 28 FEBRUARY 2017**

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 8</b>
<b>Independent Examiner's Report</b>	<b>9</b>
<b>Statement of Financial Activities</b>	<b>10</b>
<b>Balance Sheet</b>	<b>11 to 12</b>
<b>Notes to the Financial Statements</b>	<b>13 to 16</b>
<b>Reconciliation of Income and Expenditure</b>	<b>17</b>
<b>Reconciliation of Funds</b>	<b>18 to 19</b>
<b>Detailed Statement of Financial Activities</b>	<b>20</b>

## **CHIVA AFRICA**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2017**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 28 February 2017. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

06967769 (England and Wales)

##### **Registered Charity number**

1132935

##### **Registered office**

2 Lyttelton Road  
London  
N2 0EF

##### **Trustees**

Dr C S Ball  
Mrs K Kuper  
Dr K Moshal  
Ms F Meyerowitz  
Ms I Jacobson

##### **Company Secretary**

##### **Independent examiner**

TaxAgility Accountants Ltd  
Chartered Accountants  
34 Lower Richmond Road  
Putney  
London  
SW15 1JP

## **CHIVA AFRICA**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2017**

#### **OBJECTIVES AND ACTIVITIES**

##### **Our Vision**

Children and adolescents living with HIV receive the care they need to live long and healthy lives.

##### **Our Mission**

Our mission is to equip healthcare professionals with the skills and knowledge they need to provide high quality, long term prevention, treatment and care services for children and adolescents living with HIV.

##### **Our Goals**

1. Build the skills and capacity of all cadres of healthcare workers.
2. Work in partnership with government and other partners to identify, develop and deliver programmes targeted at strengthening the health systems.
3. Use lessons learned from our programmes to contribute to the development of local, national, and global policies and resources.

##### **Our Approach**

We achieve these goals through targeted on-site mentoring and support, which strengthens health systems and health workers to develop the clinical and managerial competencies required to improve and sustain services for children and young people in their community. In doing this we aim to build models which can be replicated across facilities, districts, provinces and countries

##### **Our Programmes**

Our programme work is delivered in partnership with our sister organisation CHIVA South Africa. During this time period our paediatric work focused on KwaZulu-Natal (KZN) and North West Province (NWP). Eight teams provided week-long, on-site mentoring and teaching to health facility teams in KZN, and ten teams in NWP. This was complemented by year-long remote support from our experienced team.

Through our Adolescent Programme, 'Our Youth, Our Future', we successfully completed our support to fifteen health facilities, working alongside staff teams in ten clinics in eThekweni and five in Zululand, helping them to transform the Adolescent and Youth Friendly Services (AYFS) they offer to their community. We also commenced new AYFS programmes in ten more communities in eThekweni (KZN) and five communities in iLembe (KZN).

Further details of both of these programmes can be found on the following pages.

## **CHIVA AFRICA**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2017**

#### **Improving Health Outcomes for Children**

"Children and young people should be the first to benefit from the progress we've made in ending this epidemic - not the last" Anthony Lake, Executive Director, UNICEF

Our paediatric programme works on-site with individual health facilities to build the knowledge and skills of healthcare workers.

Multidisciplinary teams provide mentoring and training to a variety of healthcare professionals including doctors, nurses, pharmacists, dietitians, psychologists and counsellors.

Teaching and mentoring topics which address core components of quality HIV treatment and care include:

- Managing ARV medication for children: drug preparations, dosing and side effects.
- Talking to children about their diagnosis.
- Adherence to medication.
- Nutrition and growth.
- Reinforcement of the South African paediatric and adolescent HIV and TB guidelines.
- Monitoring and interpretation of laboratory tests.

Continuous quality improvement cycles are developed collaboratively to enable healthcare staff to identify the specific challenges they face and empower them to find solutions to improve HIV treatment and care services for children and their families.

#### **Case Studies from our Paediatric Programme**

##### **Supporting the Process of Disclosure**

During 2016 our teams worked alongside healthcare workers in facilities in North West Province. Our objective was to empower and build their confidence in providing children and adolescents on ART with appropriate knowledge that will help them to take control of their own health.

HIV disclosure is one of the challenges healthcare workers are facing in the management of HIV, and can result in children and adolescents not taking their treatment correctly.

In one of the facilities, there was a case where a child had not attended clinic for appointments or treatment, and was also reported to be missing school. The mother had not explained to her son that he was living with HIV and why he has to take treatment. He didn't understand the reason why he must take tablets every day when he is not sick. As the sister in charge of the facility related her concern about this, our team linked the case with the local social worker who then made a home visit to the boy's family.

The mother was able to bring the child to the clinic the very same day and our team facilitated the disclosure process whereby they mentored the sister. The sister was then able to facilitate the discussion between the mother and son about their HIV status, and they were both brought back into care. The child is now attending clinic and taking his medication.

This is one story of one family but is a great example of how on-site mentoring can not only have immediate results but can also empower staff and build knowledge for the future.

"Every little drop is hugely helpful...even if one nurse learnt to disclose well to a 7 year old or correct a child's ART file, that individual is living a better life! For all the effort and support I think we at DKK can just thank you. I think a lot of your input was not trumpeted but whispered and I personally have found this the better way!" Dr Claire Van Deventer, Family Physician: DCST, DKK District, NWP

## CHIVA AFRICA

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2017

#### **Beyond theory: Improving the Application of Knowledge**

Confidence is a very difficult thing to measure and an increase in confidence is also difficult to prove. Yet that is often the single biggest impact of our programme that is reported to us by all cadres of healthcare workers that we support.

In 2016, our teams worked in Harry Gwala District, KwaZulu-Natal and Dr Kenneth Kaunda District, NorthWest Province alongside staff teams in more than 37 health facilities with the aim of building the skills and confidence of staff who deal with all aspects of paediatric HIV care. This includes activities such as paediatric ART management, growth monitoring, drug dosing, adherence, disclosure and blood monitoring.

As trained nurses and doctors, many if not all, will have received training in many aspects of paediatric HIV prevention, treatment and care. However, the reality of applying the knowledge and skills learned in the classroom when dealing with the child and parent sat in front of you can be very daunting.

By working on-site with staff, we are able to understand the situation of their particular community, clinic and patient, and help them to deal with the specific case in hand. Our approach of individually focused, practical mentoring is what ultimately builds confidence in the knowledge and skills they might commonly have already had - we help them turn theory into practice.

"I have seen and received feedback from our health professionals, that your mentorship approach has been most welcomed and effective. Our staff, be it at the District Hospitals or PHC facilities, have often commented on the individualised mentorship methods your teams use, and how it facilitated individualised learning and confidence in implementing HIV services for paediatrics. I want to personally extend my appreciation for the work you have done in our District." Dr Kathy Randeree, Director: DHS, DKK District, NWP

To sustain service improvements, we mentor all cadres of staff on how to implement quality improvement cycles that enable them to prioritise areas for attention and guide our future support interventions. This process is led by the clinic teams to ensure ownership of successes and facilitate the embedding of knowledge and skills at each facility.

We remain very grateful for the commitment and dedication of managers and health workers to engaging with our programme and improving the health outcomes of children living with HIV in their care.

"CHIVA South Africa is very important to us as staff because it has opened our eyes. Now we are nursing our children completely." Sister Caroline Nomvalo, Operational Manager, Lourdes Clinic, KwaZulu-Natal

#### **Adolescent Programme: 'Our Youth, Our Future'**

HIV in South Africa has largely become a youth epidemic. More than 320,000 young people aged between 10-19 are living with HIV. Better access to ARV therapy means that more children now survive into adolescence.

CHIVA South Africa's 'Our Youth, Our Future' programme commenced in 2014 in response to the successes of the paediatric ART programme in KwaZulu-Natal and the need to capacitate healthcare workers to provide quality services to adolescents; including those living with HIV.

Our adolescent programme empowers healthcare workers to provide high quality HIV and Sexual & Reproductive Health services through the provision of Adolescent and Youth-Friendly Services (AYFS). This is based on our belief that all adolescents are entitled to receive quality healthcare services; for both treatment and prevention of disease.

Our specialist teams of AYFS Coordinators and Mentors provide structured teaching, mentoring and quality improvement support that is tailored to meet the needs of each clinic. Further clinical expertise is provided by our Nurse Mentors.

Quality improvement is measured throughout the programme to enable clinics to identify strengths and areas for attention. Analysis of client attendance trends are provided monthly to elicit areas of strong performance and opportunities for strengthening services.

## CHIVA AFRICA

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2017

#### Adolescent Programme: 'Our Youth, Our Future' (continued)

We aim to build engagement and cooperation between clinic staff, young people and civil society at large. This helps to improve accountability, promote mutual understanding and shared ownership of challenges and successes, and identification of actions needed to sustain quality service provision.

Our programme aims to increase the skills and capacity of all; through this, the desire to provide quality treatment and prevention for all adolescents and youth will be realised.

#### 'Our Youth, Our Future' Case Study

In 2016 we worked with 15 Primary Health Centres (PHC) in KwaZulu-Natal; 10 in eThekweni District and five in Zululand District. This more than trebled the size of our programme from 2014 and 2015 when we worked with four PHCs in each year.

The Districts to focus on, and subsequent PHCs to work with, were selected in partnership with Provincial and District Department of Health (DOH), and in the case of eThekweni alongside our partners ELMA Philanthropies and MatCH (Maternal Adolescent and Child Health). In each of the 15 PHCs our aim was to support the staff team in achieving the 10 NDOH standards for Adolescent and Youth Friendly Services (AYFS), ultimately building capacity of health facilities to deliver quality treatment and prevention services for young people.

At the beginning of the year, our AYFS team worked with the PHC staff, district managers and partners to assess each facility in order to establish a baseline score against each of the 10 AYFS Standards. This was achieved using an assessment tool which includes 244 criteria as indicators of performance against each standard. As well as providing the baseline score, it enabled us to create a % score for each of the 10 Standards and overall PHC score.

The baseline analysis influenced the focus of our monthly on-site teaching, mentoring and remote support, ensuring our intervention is bespoke for each PHC. Ongoing quality improvement cycles throughout the year, as well as interim assessments using the same tool as at baseline, ensured that teaching and mentoring remained focused on the specific needs of each PHC. The following page shows the results we achieved across the 15 PHCs.

The graph below shows some results achieved in the past year. The results are exceptional and show the passion and drive which each PHC team demonstrated in wanting to transform their facility and the care and support they provide to young people in their community.

Behind the statistics are activities which make this happen - real changes to health services improving care for not only today's adolescents but those of the future, highlights include:

- Happy hours for young people - prioritising young people at certain times of the day which suit them e.g. after school.
- Fast tracking children when they come for appointments during school hours.
- Outreach activities, such as presentations and posters in schools, youth days in the community at weekends or in school holidays, and also promotion on local radio.
- Formation of Clinic Committees which help the PHC staff to understand the needs of the community, and also promote engagement and accountability. Each Committee must include two young people, ensuring that youth have a voice - vital for the long term success of the programme.
- Improving facilities so that they create an environment where young people are happy to come, to talk and to learn about HIV and sexual health.

These are examples of the ongoing impact of our work - by building the skills and capacity of health workers and helping them become aware of the needs of young people, we empower to build sustainable improvements in the services they are able to provide.

"CHIVA SA is informative and educational and I would recommend every health facility to include them in their youth programme. Since they started supporting us, our facility has improved drastically. It was an eye-opener - we have changed our attitudes towards youth. Young people say that we respect their rights, we have started a happy hour every week. More teenagers now attend our facility." Z. Sokhulu, Counsellor, Zwelibomvu Clinic



## CHIVA AFRICA

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2017

#### Adolescent Programme: 'Our Youth, Our Future' (continued)

"The clinic is welcoming and teaches us a lot as young people approaching adulthood. Everything we face as youth are provided, for example STI, HIV treatment. We now do not have to wait long in queues." Mluleki, Umnini Clinic

"The clinic is giving the best services compared to others. We have a specific staff appointed for youth, they offer all services. I was treated with respect." Andile, Umlazi 21 Clinic.

#### Volunteer Programme - Sharing and Building Expert Skills

Since the start of our work in South Africa the ethos of our approach has always been expert professionals sharing their skills in order to support the development of healthcare staff working in the South African public health service.

From the first teams in 2004 made up entirely of UK professionals, to our teams in 2016 which were a blend of our own expert staff and volunteers from South Africa and the UK, we have maintained this approach ensuring that healthcare workers receive high quality, focused and individual mentoring and teaching. We are proud that over the years, staff we have mentored have joined us as volunteers to share their new skills elsewhere in our programmes.

This is best exemplified by the case of Vatiswa Vuza, professional nurse at Port Shepstone Clinic - a clinic where CHIVA South Africa teams have worked extensively over the years. Vatiswa now joins our teams as a volunteer, mentoring colleagues in other locations and has found that the experience of sharing her knowledge also helps to develop her skills.

"I have been a volunteer for CHIVA SA since 2010. I am so glad I did as it has improved my skills in ARV management. I am pleased to say that I have gained so much confidence in initiating children on ARVs. I used to be scared, thinking it was supposed to be done by Doctors, now I do it myself. Thank you so much for the opportunity I have had to introduce this to other professional nurses." Vatiswa Vuza, Port Shepstone Clinic.

Going forward into 2017 we are at a point of change and once again responding to the needs of the health service in South Africa. This has resulted in us making the decision that in 2017, for the first time in 13 years, at the time of writing UK based volunteers will not be required in our South African programme - a real sign of how skills in South Africa have developed over time, and something we are proud to have contributed to.

We continue to value the contributions of all of our volunteers. The commitment and expertise of this professional group is something we will look to harness in the future, through new tools, programmes and partners.

#### Organisational Development - support to CHIVA South Africa

This period saw significant continued support to CHIVA South Africa. This has included:

- Significant support to CHIVA South Africa including:
- Partnership development: During this financial year we created a new, fully funded partnership with UNICEF SA and progressed partnership opportunities with a number of other in-country partners. Support was also provided to help manage ongoing funding and programme partnerships with organisations such as MatCH, The ELMA Foundation and World Relief Australia.
- Communications and advocacy: This included having a presence at AIDS 2016, the world's biggest AIDS conference which was hosted in Durban, South Africa. It was a great opportunity for us to present our work (through a booth in the exhibition area), and also to provide a platform where young people and health workers could share their experiences of youth friendly health services.
- HR and team building: Providing on-going support as the team continued to develop and grow.

## CHIVA AFRICA

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2017

#### FINANCIAL REVIEW

##### Income

Income for this period totalled £285,966 which included unrestricted and restricted funding, as well as In-kind income. Overall expenditure was used to further CHIVA Africa's mission as outlined above, as well as fundraising activity aimed at securing income for future programmes. The income can be broken down as follows:

- In March 2016, CHIVA Africa partnered with a stellar line up of artists, designers and celebrities to create a unique collection of 30 painted and upholstered chairs. The chairs were auctioned at a gala event hosted in partnership with Bonhams of London - raising a final gross total of £145,363 (income was received over two financial periods). Please visit our website for further information <http://chiva-africa.org/fundraising-events/>.
- Income from trusts and foundations totalled £71,625. New funders included The Mercury Phoenix Trust and The David and Elaine Potter Foundation.
- We continued to receive valuable support through in-kind donations, both through pro bono expertise in the organisation of our fundraising event and for administrative support, as well as the generous donation of office space.
- Donations from individual supporters totalled £23,900.

##### Expenditure

Expenditure in 2016/17 continued to be focused around our core programme work in South Africa. Expenditure totalled £253,112.

- It is important to safeguard the long-term future of the organisation and for this reason CHIVA Africa invested in the organisation and hosting of our gala event 'Sitting Pretty' which made a profit of just under £103,169 (this includes income and expenditure received in the previous financial year).
- Restricted expenditure stood at £12,268. This included the restricted element of the grant received from The Mercury Phoenix Trust and also £3,178 carried over from the previous financial year.
- At the end of the year, the total funds balance stood at £72,883, made up of restricted funding, reserves and money earmarked for organisational investment in 2017/18.

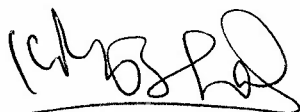
## CHIVA SOUTH AFRICA

CHIVA South Africa (CHIVA SA) is the primary recipient of funds raised by CHIVA Africa. We work in partnership with CHIVA SA supporting on the design, delivery and monitoring of programmes. CHIVA South Africa is a separate entity, located in KwaZulu-Natal, South Africa and registered in South Africa as The CHIVA South Africa Foundation Trust (Registration No: IT247/2009).

As well as carrying out the operational activities within South Africa, CHIVA SA also undertakes income generation activities. During the year to 28 February 2017 a total of ZAR 2,058,097 (£108,549\*) was raised in South Africa. Together with CHIVA Africa income (and in kind income), group income for this financial period totalled £394,515\*.

\*For the benefit of consolidating accounts across UK and South Africa an exchange rate of £1=ZAR 18.96 was used. This was the average exchange rate for the period 1st March 2016 to 28th February 2017.

Approved by order of the board of trustees on 31 July 2017 and signed on its behalf by:



Dr K Moshal - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CHIVA AFRICA**

I report on the accounts for the year ended 28 February 2017 set out on pages nine to eighteen.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors 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 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

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 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 the 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 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 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 statements 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 and 387 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)

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.



TaxAgility Chartered Accountants  
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31 July 2017

CHIVA AFRICA

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 28 FEBRUARY 2017

	Notes	Unrestricted fund £	Restricted fund £	28.2.17 Total funds £	29.2.16 Total funds as restated £
<b>INCOME FROM</b>					
Voluntary Income		276,876	9,090	285,966	428,015
<b>Total</b>		<u>276,876</u>	<u>9,090</u>	<u>285,966</u>	<u>428,015</u>
<b>EXPENDITURE ON</b>					
Raising funds		25,514	-	25,514	16,910
<b>Charitable activities</b>					
General charitable activities		215,330	12,268	227,598	454,329
<b>Total</b>		<u>240,844</u>	<u>12,268</u>	<u>253,112</u>	<u>471,239</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>36,032</u>	<u>(3,178)</u>	<u>32,854</u>	<u>(43,224)</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		36,851	3,178	40,029	83,253
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>72,883</u></u>	<u><u>-</u></u>	<u><u>72,883</u></u>	<u><u>40,029</u></u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**CHIVA AFRICA****BALANCE SHEET  
AT 28 FEBRUARY 2017**

	Notes	28.2.17 £	29.2.16 as restated £
<b>CURRENT ASSETS</b>			
Debtors	7	2,385	5,890
Cash at bank		<u>77,614</u>	<u>41,253</u>
		79,999	47,143
<b>CREDITORS</b>			
Amounts falling due within one year	8	(7,116)	(7,114)
<b>NET CURRENT ASSETS</b>		<u>72,883</u>	<u>40,029</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		72,883	40,029
<b>NET ASSETS</b>		<u>72,883</u>	<u>40,029</u>
<b>FUNDS</b>	10		
Unrestricted funds		72,883	36,851
Restricted funds		-	3,178
<b>TOTAL FUNDS</b>		<u>72,883</u>	<u>40,029</u>

The notes form part of these financial statements

continued...

**CHIVA AFRICA**

**BALANCE SHEET - CONTINUED  
AT 28 FEBRUARY 2017**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2017.

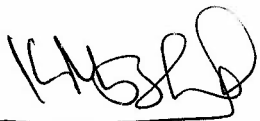
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 28 February 2017 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 31 July 2017 and were signed on its behalf by:



Dr K Moshal -Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 28 FEBRUARY 2017**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>28.2.17</b>	<b>29.2.16</b>
	<b>£</b>	<b>as restated</b>
	<b>£</b>	<b>£</b>
Other operating leases	<b>40,800</b>	<b>40,800</b>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 28 February 2017 nor for the year ended 29 February 2016.

Trustees' expenses

There were no trustees' expenses paid for the year ended 28 February 2017 nor for the year ended 29 February 2016.

CHIVA AFRICA

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE  
YEAR ENDED 28 FEBRUARY 2017

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

<b>28.2.17</b>	<b>29.2.16</b>
<b>1</b>	<b>1</b>
<u><u>1</u></u>	<u><u>1</u></u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	<b>28.2.17</b>	<b>29.2.16</b>
£60,001 - £70,000	<b>1</b>	<b>1</b>
	<u><u>1</u></u>	<u><u>1</u></u>

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds as restated
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	169,222	258,793	428,015
<b>Total</b>	<u>169,222</u>	<u>258,793</u>	<u>428,015</u>
<b>EXPENDITURE ON</b>			
Raising funds	16,910	-	16,910
<b>Charitable activities</b>			
General charitable activities	203,251	251,078	454,329
<b>Total</b>	<u>220,161</u>	<u>251,078</u>	<u>471,239</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(50,939)</u>	<u>7,715</u>	<u>(43,224)</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>			
As previously reported	87,790	9,401	97,191
Prior year adjustment	-	(13,938)	(13,938)
<b>As Restated</b>	<u>87,790</u>	<u>(4,537)</u>	<u>83,253</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>36,851</u></u>	<u><u>3,178</u></u>	<u><u>40,029</u></u>

6. PRIOR YEAR ADJUSTMENT

The prior year adjustment relates to expenses incurred in relation to restricted funds which were not accrued for in prior periods.



CHIVA AFRICA

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE  
YEAR ENDED 28 FEBRUARY 2017

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28.2.17	29.2.16 as restated
	£	£
VAT	1,685	5,193
Prepayments	700	697
	<u>2,385</u>	<u>5,890</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28.2.17	29.2.16 as restated
	£	£
Trade creditors	-	3,267
Social security and other taxes	7,116	2,695
Accrued expenses	-	1,152
	<u>7,116</u>	<u>7,114</u>

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted fund	28.2.17 Total funds	29.2.16 Total funds as restated
	£	£	£	£
Current assets	79,999	-	79,999	47,143
Current liabilities	(7,116)	-	(7,116)	(7,114)
	<u>72,883</u>	<u>-</u>	<u>72,883</u>	<u>40,029</u>

10. MOVEMENT IN FUNDS

	At 1.3.16 £	Net movement in funds £	At 28.2.17 £
<b>Unrestricted funds</b>			
General fund	36,851	36,032	72,883
<b>Restricted funds</b>			
Restricted	3,178	(3,178)	-
<b>TOTAL FUNDS</b>	<u>40,029</u>	<u>32,854</u>	<u>72,883</u>

CHIVA AFRICA

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE  
YEAR ENDED 28 FEBRUARY 2017

10. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	276,876	(240,844)	36,032
<b>Restricted funds</b>			
Restricted	9,090	(12,268)	(3,178)
<b>TOTAL FUNDS</b>	<u>285,966</u>	<u>(253,112)</u>	<u>32,854</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 28 February 2017.

12. INKIND INCOME AND EXPENSES

It is confirmed that the Inkind Income in the year was £104,300, with the Inkind Expenses being £104,300 for the same period.

**CHIVA AFRICA****RECONCILIATION OF INCOME AND EXPENDITURE  
FOR THE YEAR ENDED 29 FEBRUARY 2016**

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies		428,015	-	428,015
<b>EXPENDITURE ON</b>				
Raising funds		16,910	-	16,910
Charitable activities		454,329	-	454,329
<b>Total</b>		<u>471,239</u>	-	<u>471,239</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(43,224)</u>	-	<u>(43,224)</u>

CHIVA AFRICA

RECONCILIATION OF FUNDS  
AT 1 MARCH 2015  
(DATE OF TRANSITION TO FRS 102)

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
		<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>
		<u>-</u>	<u>-</u>	<u>-</u>
FUNDS		<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS		<u>-</u>	<u>-</u>	<u>-</u>

**CHIVA AFRICA****RECONCILIATION OF FUNDS  
AT 29 FEBRUARY 2016**

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
<b>CURRENT ASSETS</b>				
Debtors		5,890	-	5,890
Cash at bank		41,253	-	41,253
		<u>47,143</u>	-	<u>47,143</u>
<b>CREDITORS</b>				
Amounts falling due within one year		(7,114)	-	(7,114)
<b>NET CURRENT ASSETS</b>				
		<u>40,029</u>	-	<u>40,029</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>				
		<u>40,029</u>	-	<u>40,029</u>
<b>NET ASSETS</b>				
		<u>40,029</u>	-	<u>40,029</u>
<b>FUNDS</b>				
Unrestricted funds		36,851	-	36,851
Restricted funds		3,178	-	3,178
<b>TOTAL FUNDS</b>				
		<u>40,029</u>	-	<u>40,029</u>

**CHIVA AFRICA**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 28 FEBRUARY 2017**

	<b>28.2.17</b>	29.2.16
	£	as restated £
<b>INCOME</b>		
<b>Voluntary Income</b>		
Donations and Fundraising Events	<b>172,576</b>	273,488
Restricted Funding Grants	<b>9,090</b>	43,793
Inkind Income	<b>104,300</b>	110,734
	<b>285,966</b>	428,015
<b>Total incoming resources</b>	<b>285,966</b>	428,015
<b>EXPENDITURE</b>		
Raising Voluntary Income		
Fundraising Purchases	<b>43</b>	371
Advertising	<b>6,543</b>	4,628
Fundraising Expenses	<b>15,853</b>	9,131
Postage and carriage	<b>1,392</b>	1,727
Printing	<b>1,477</b>	1,053
Just Giving	<b>206</b>	-
	<b>25,514</b>	16,910
<b>Charitable activities</b>		
Salaries	<b>70,000</b>	69,998
Social security	<b>5,541</b>	8,542
Inkind Rent	<b>40,800</b>	40,800
Inkind Salaries	<b>63,500</b>	68,000
Telephone	<b>673</b>	1,366
Audit and Accountancy fees	<b>1,540</b>	1,453
Consultancy Fees	<b>-</b>	1,600
Professional Fees	<b>-</b>	869
Bank charges	<b>338</b>	205
I.T. expenses	<b>6,705</b>	1,981
CHIVA SA - Volunteer Travel	<b>18,153</b>	20,206
Just Giving	<b>-</b>	216
Insurance	<b>761</b>	1,381
CHIVA SA - Programme Funding	<b>12,268</b>	233,712
Communications	<b>7,319</b>	4,000
	<b>227,598</b>	454,329
<b>Total resources expended</b>	<b>253,112</b>	471,239
<b>Net income/(expenditure)</b>	<b>32,854</b>	(43,224)

This page does not form part of the statutory financial statements