

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

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 29 FEBRUARY 2020
FOR
CHIVA AFRICA

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

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FOR THE YEAR ENDED 29 FEBRUARY 2020**

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CHIVA AFRICA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 29 FEBRUARY 2020

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 29 February 2020. 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 2019).

INTRODUCTION

CHIVA Africa has been working in South Africa for over fifteen years now and continues to evolve in response to the changing needs and priorities. This year has seen us focusing our efforts on integrating and expanding our child and adolescent programme to address the holistic needs of these vulnerable populations. By ensuring that all children and adolescents accessing rural healthcare services are able to receive the quality prevention and treatment services that they need, the opportunity for a new generation of healthy South Africans is within reach.

We have continued to collaborate closely with our colleagues in the KZN Department of Health who asked that we prioritise two of their most rural districts – Amajuba and uMzinyathi – for our specialist support this year.

We have assisted clinicians to significantly improve community/clinic partnerships, increase the quality of clinical care to children and adolescents, and address issues to strengthen the management and systems in the clinics. Our standards-based, target driven approach to closing specific gaps in services for children and adolescents has been refined further to reflect changing priorities and gaps in rural healthcare provision.

Towards the end of this year, we have started looking at the feasibility of taking our programme onto a digital platform, with the hope of developing innovative teaching and mentoring tools that can be shared more widely across the district and beyond. This would enable us to reach far more healthcare workers; with almost 1,000 clinics in KwaZulu-Natal alone, our current efforts are hampered by our current model of operating.

1. 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

2. PROGRAMMES

Our programme work is delivered in partnership with our sister organisation CHIVA South Africa. During this time period our paediatric work focused in KwaZulu-Natal (KZN) province, South Africa.

During this time we refined our new programme called 'Sinikulwazi': 'Providing Knowledge' in isiZulu. Our focus was

on two rural health districts; Amajuba and uMzinyathi; at the request of the KZN Department of Health.

Our standards-based approach seeks to improve the quality of healthcare provided to children and adolescents through on-site teaching and mentorship at selected clinics. All cadres of health worker are engaged and assisted; focus on gaps identified through assessments at regular intervals enables improvements across all aspects of healthcare provision; namely management and systems, clinical care and community linkages.

Improve Health Outcomes for Children and Adolescents

"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

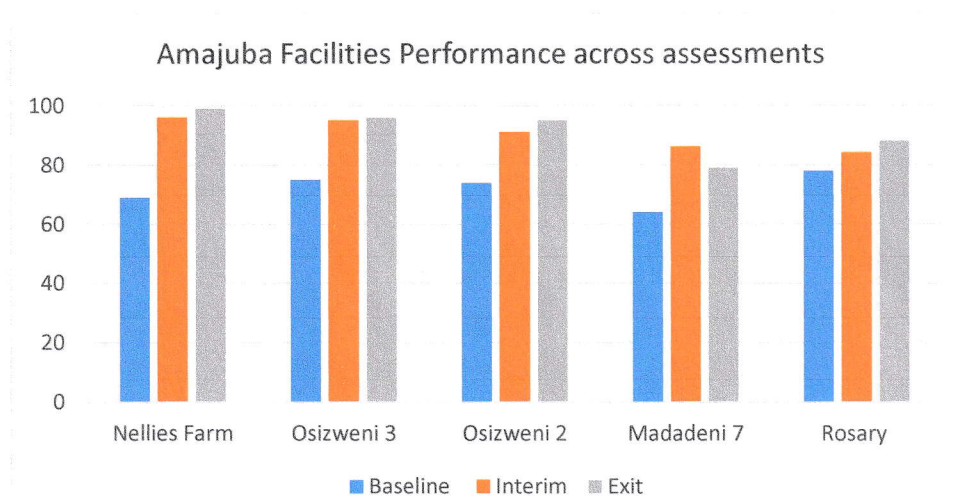
Our standards are based upon the key principles of child and adolescent primary healthcare as follows:

1. Management systems are in place to support the effective provision of comprehensive prevention and treatment services for children and adolescents
2. HIV testing services in infants, children and adolescents are provided to identify all of those who are HIV-exposed and HIV-positive
3. TB services in infants, children and adolescents are provided to identify all of those who are TB-exposed and TB-positive
4. Appropriate prevention, assessment and treatment of common infections in children. EPI is an essential part of primary healthcare and aims to reduce the burden of vaccine-preventable diseases and associated mortality
5. Pregnant adolescents require comprehensive maternal and newborn health services that are tailored to meet their needs
6. Growth faltering/failure is commonly a sign of underlying health issues (including HIV and TB) and requires appropriate monitoring, intervention and review to prevent adverse outcomes
7. HIV treatment and care services for infants, children and adolescents are provided to optimise health outcomes
8. The clinic has policies and processes that support the rights of children and adolescents to know their HIV status
9. The clinic has policies and processes that promotes adherence to ART in children and adolescents
10. A comprehensive package of sexual and reproductive health rights and mental health services are provided to meet the specific needs of child and adolescent clients

Amajuba District

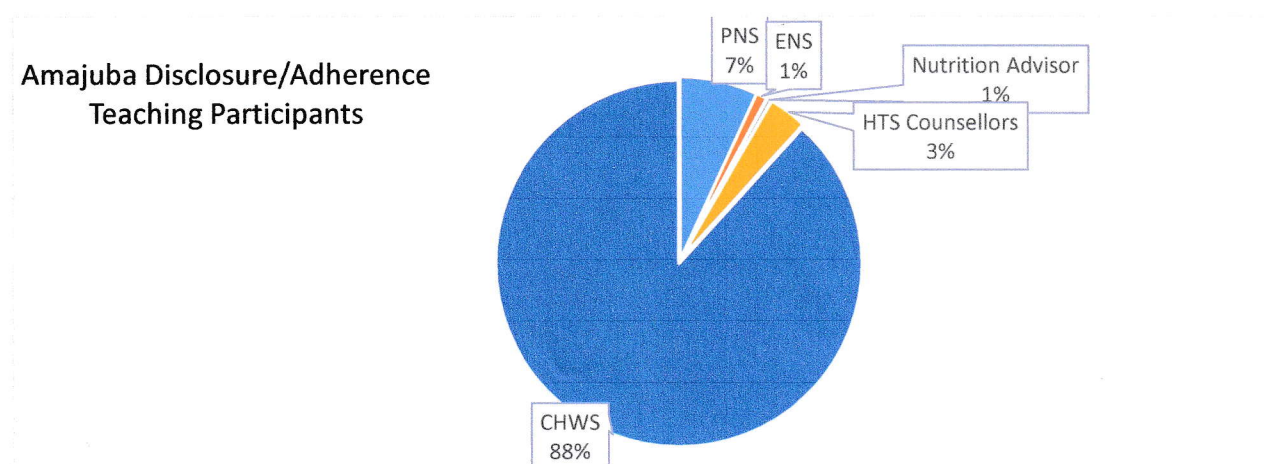
In February 2019, 5 high priority health clinics were selected from the Amajuba District to receive mentorship, teaching and support over a 10-month period. The Amajuba district is located in the north-western part of KwaZulu-Natal and infectious diseases remain the leading immediate causes of death, while the underlying causes of deaths included HIV infection and other Non-Communicable diseases. Tuberculosis remains one of the leading causes of death.

Significant improvements were realised during the period of teaching and mentorship across all health standards as shown below



Addressing disclosure with children and adolescents was a common challenge as healthcare professionals lack of confidence to engage in the disclosure process and for many caregivers they have not come to terms with their own shock and/or grief associated to their own HIV-positive status.

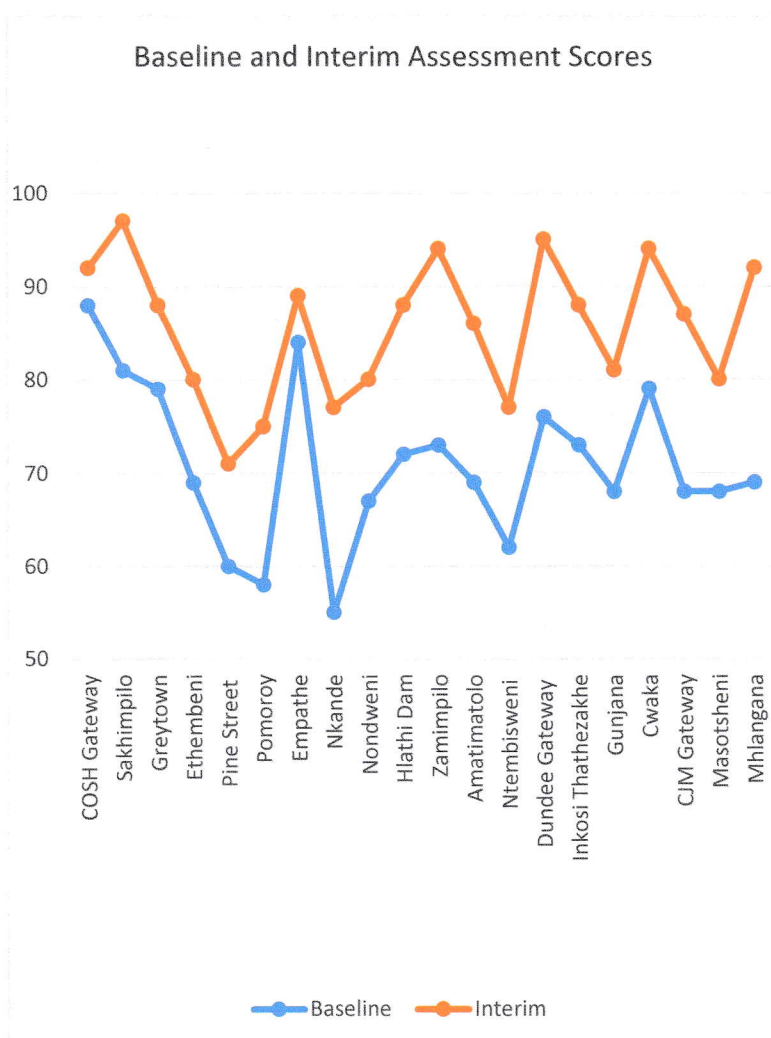
Over the course of our programme a total of 204 healthcare professionals were trained and mentored on disclosure and adherence. Transferring this skill will support thousands of young people and their families to navigate disclosure of HIV and improve adherence to ART. The table below provides a summary of the number of participants trained in Amajuba.



Umzinyathi District

In August 2019, we implemented our support programme to 20 high priority facilities across all 4 sub-districts in uMzinyathi. The uMzinyathi district, located in the north-central region of KwaZulu-Natal, is one of the poorest districts in the country with 93% of the population uninsured and relying on state health services.

Baseline and interim assessments were conducted in August 2019 and February 2020, respectively, and the assessment scores are depicted below.



Facility	Baseline	Interim
COSH Gateway	88	92
Sakhimpilo	81	97
Greytown Gateway	79	88
Ethembeni	69	80
Pine Street	60	71
Pomeroy	58	75
Empathe	84	89
Nkande	55	77
Nondweni	67	80
Hlathi Dam	72	88
Zamimpilo	73	94
Amatimatolo	69	86
Ntembisweni	62	77
Dundee Gateway	76	95
Inkosi Thathezekhe	73	88
Gunjana	68	81
Cwaka	79	94
CJM Gateway	68	87
Masotsheni	68	80
Mhlangana	69	92

In summary, post interim assessment:

- 6 facilities scored >90%
- 10 facilities scored >80%
- 4 facilities scored between 70 -77 %
- A total of 316 clinical and community health care professionals had received on-site disclosure training and mentorship

The final assessments will be conducted in June/July 2020 and reported in the 2020/21 Annual Report.

Key teaching and mentoring topics in all supported health clinics to address identified gaps include:

- Managing ARV medication for children: drug preparations, dosing and side effects
- Talking to children about their HIV diagnosis
- Adherence to medication
- Nutrition and growth
- Reinforcement of the South African child and adolescent HIV and TB guidelines
- Monitoring and interpretation of laboratory tests
- Mental health assessment, management and referral
- Sexual and Gender-based Violence identification, management and referral
- Prevention of illness and early intervention

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 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.

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.

3. ORGANISATIONAL DEVELOPMENT

Decisions made in 2018/19 to organisational development were successfully implemented in the new financial year. Trustees had agreed to transition many of the functions of CHIVA Africa (UK) to CHIVA SA, focusing primarily on sustainability. The key areas of focus are listed below:

Board development

Strengthening both the CHIVA Africa and CHIVA South Africa boards to be appropriate for the changing needs of each organisation was a priority. Two trustees were recruited in March 2019 to support greater fundraising in the UK, and at CHIVA SA two trustees were recruited; one to lead on finance and governance and the other to lead on fundraising and network development.

Leadership transition

The relocation of the CEO role from CHIVA Africa to CHIVA South Africa prioritised and the handover and support to the incoming CEO (previous CHIVA South Africa Country Director) was overseen by both board of trustees and achieved.

Ongoing support

Ongoing support from CHIVA Africa to CHIVA SA to continue with strengthening fundraising activities in the UK to fund programme implementation and development in South Africa.

4. IMPACT - THANDI'S STORY

The programme beneficiaries are primarily health workers both clinic and community based. Teaching and mentorship build skills to provide quality health care to children and adolescents living with HIV. Whilst our primary focus is on building the capacity and skills of health workers, we also take any opportunities that present to mentor healthcare staff as they interact with their patients. One such opportunity enabled significant improvement in one teenager's health and increased confidence in her healthcare workers to support and care for her going forward.

This is Thandi's story in her own words.

"I was misled and influenced by my bad company. I got myself into the worst wrong habits. I even forgot the essentials of being human. I thought I was enjoying life at its best yet I was destroying it with death. I discovered that I had contracted the HIV virus

I was very rude at home. Elderly people were like strangers. I ran away from home and I was changing boyfriends like crazy. I started to lose weight and became sick but I took no care of my health because of my lifestyle.

One day I visited the local clinic wearing a school uniform - not because I was from school but because I just wanted to be fast tracked through the clinic! At that time I had been expelled from school. My main intention was to do family planning as although my lifestyle was haphazard I did not want to get pregnant. The nurse that consulted me on that day also counselled me for HIV testing.

Unfortunately, my result for HIV test was positive. Then the Nurse asked for help from the CHIVA South Africa team for support and further counselling. With the Nurse, Mama Sizakele counselled and comforted me and the way she handled my case made me feel at ease and I had confidence to tell her the truth about all my challenges. I cried so many tears that day.

She assured me that having HIV doesn't mean the end of my life. It was not easy because I knew there was so much that was going to change in my life now. She counselled me to disclose my HIV status to someone I trust amongst my relatives for support. She encouraged me to take my medication.

I have now disclosed my HIV status to my auntie, and she advised me to disclose to my elder sister whom I have troubled a lot. As difficult as it was, I had to tell her the truth and plead for an apology so that I can begin my new life

My sister assisted me to go back to school. Most of the people were amazed of the change they noticed in my life. In fact, I had to work very hard to gain trust from them again. Now I only have one boyfriend.

To young people who could find themselves in the same situation as I am, which might be that they have contracted HIV from their mother or from their partners, my encouragement to them is to take their medication and share their HIV status with people they trust. That will enable them to have good support and good mentoring like me.

I ended up being supported by many people. I am very much grateful for the support and love that CHIVA South Africa has given to me. I hope our paths will meet again and I wish for you keep up your good work.

I am well. My HIV viral load is suppressed and my CD4 Count is rising. Life is good again."

CLINIC/HEALTH PROFESSIONAL TESTIMONIALS

We have also received feedback from many of the clinics we have supported during this year. Their comments demonstrate the effectiveness of our work and an appreciation of our methods. Selected examples are shared below:

"They are down to earth personell who brought back hope that we can do it in spite of the challenges for our kids and adolescents and supported even the smallest efforts of our healthcare workers" CHIVA SA has assisted us in training us and our CCG's on the importance of disclosure, adherence, knowing about HIV drugs and dosages so as to assist them to identify problems in their home visits."

Nellies Farm Clinic, Amajuba District

"Some of the benefits we have gained from CHIVA SA is that our Youth Friendly Service is now fully established; we are now able to conduct needs assessment of young people; we understand and promote adolescent sexual and reproductive health rights; and they provided us with teaching on new guidelines. We learned that to start something new is hard until someone shows you that it is do-able and our practices have improved. After disclosure classes and mentoring were conducted, support groups have been formulated as per age groups of the children and adolescents. Thanks a million for your wonderful support."

Zamimpilo Clinic, uMzinyathi District

“The relationship we had with CHIVA SA was both informative and educational as it gave us guidance and skills to help manage both the clinic and our clients efficiently. My team have expressed that they have seen quite an improvement in the care and treatment offered to our patients thus improving their treatment outcomes. They have been providing ongoing support through the support visits that they conducted at our clinic. Each visit had new and enlightening information. They are easily accessible for consultation telephonically where clarity is needed. When coming in for support visits they will spend the whole day assessing progress and engaging with personnel on challenges that they may encounter when providing care. The clinic has benefited through training provided by CHIVA SA and the support and mentoring that was provided in each visit. CHIVA SA provided training for Nurse Clinicians, Lay Counsellors, Nutrition Advisor and Community Health Workers on adherence Counselling and Disclosure for children and adolescents. Continuous monitoring of all 10 standards helped us in improving our performance as a clinic.”

Madadeni 7 Clinic, Amajuba District

“The relationship was very good. Any instructions/improvements that they suggested were clear and were easily understood. Our biggest achievement is that now all our children under 15 years are aware of their HIV status and now have support groups too.”

Inkosi Thathezakhe Clinic, uMzinyathi District

We also work to support the skills development of the Primary Healthcare Clinic (PHC) Managers for sustainability of improvements in the clinics and the transfer of these skills to other clinics that we haven't reached. Feedback received again supports our method and content as shown below:

“All clinics gained insight of what was required for the improvement of our clients and treatment outcomes. Each visit had new, enlightening information, each visit took the whole day and as most visits they did not meet with the PHC Supervisor, they would phone to give us any information. The CHIVA SA team were accessible, available and approachable at all times. Each time we met we learned a lot of new information from them. Support groups were formed for our HIV-Positive children and their caregivers – this was a remarkable milestone for our communities.”

PHC Supervisor, Amajuba District

CHIVA AFRICA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 29 FEBRUARY 2020

FINANCIAL REVIEW

Income

Income for this period totalled £83,286 which included unrestricted and restricted funding. 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:

Income from trusts and foundations based in the UK continued to provide the base of our programme funding with income reaching £83,286. New funders included The Edina Trust and St James's Church, Piccadilly.

We continued to receive valuable support through in-kind donations through the generous donation of office space. Due to changes in the office utilisation we have secured low-rent offices in central London since January 2020.

Expenditure

Expenditure in 2019/20 continued to be focused around our core programme work in South Africa. Expenditure totalled £92,679. This is higher than total income due to us not generating sufficient funds through our fundraising activities to fulfil our commitment to send a minimum of £50,000 to CHIVA South Africa in this financial year.

Restricted expenditure stood at £30,638. This included restricted grants received from The Mercury Phoenix Trust, The Edina Trust and St James's Church, Piccadilly.

At the end of 2020 Yad Mordechai elected to move their funding from CHIVA Africa to CHIVA South Africa directly in line with their desire to fund direct programming activities in South Africa.

At the end of the year, the total funds balance stood at £60,522. This is made up of unrestricted funds, reserves and money earmarked for organisational development in 2020/21.

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

CHIVA AFRICA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 29 FEBRUARY 2020

Trustees

Dr C S Ball
Dr K L Moshal
Ms F Meyerowitz
Mrs F M Lindblom
Mr S R Wood
Mrs L Jacobson

Company Secretary

Independent Examiner

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

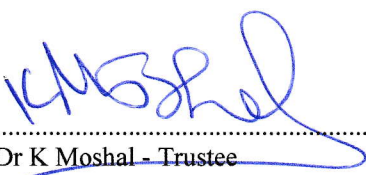
CHIVA SOUTH AFRICA

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 29 February 2020 a total of ZAR 3,824,364 (£205,445*) was raised in South Africa. Together with CHIVA Africa income, group income for this financial period totalled £275,636 (R5,130,969*).

*For the benefit of consolidating accounts across UK and South Africa an exchange rate of £1=ZAR18.615 was used. This was the average exchange rate for the period 1st March 2019 to 29th February 2020

Approved by order of the board of trustees on 10th August 2020 and signed on its behalf by:



.....
Dr K Moshal - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHIVA AFRICA

Independent examiner's report to the trustees of Chiva Africa ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 29 February 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').


Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



TaxAgility Chartered Accountants
ICAEW
TaxAgility Accountants Ltd
Chartered Accountants
34 Lower Richmond Road
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London
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Date: 27 Oct 2020

CHIVA AFRICA

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 29 FEBRUARY 2020

	Notes	Unrestricted fund £	Restricted fund £	29.2.20 Total funds £	28.2.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		52,648	30,638	83,286	229,074
EXPENDITURE ON					
Raising funds		14,591	-	14,591	41,348
Charitable activities					
General charitable activities		62,041	30,638	92,679	183,814
Total		<u>76,632</u>	<u>30,638</u>	<u>107,270</u>	<u>225,162</u>
NET INCOME/(EXPENDITURE)		(23,984)	-	(23,984)	3,912
RECONCILIATION OF FUNDS					
Total funds brought forward		84,506	-	84,506	80,594
TOTAL FUNDS CARRIED FORWARD		<u><u>60,522</u></u>	<u><u>-</u></u>	<u><u>60,522</u></u>	<u><u>84,506</u></u>

The notes form part of these financial statements

CHIVA AFRICA**BALANCE SHEET
29 FEBRUARY 2020**

	Notes	29.2.20 £	28.2.19 £
CURRENT ASSETS			
Debtors	5	994	342
Cash at bank		<u>59,528</u>	<u>85,902</u>
		60,522	86,244
CREDITORS			
Amounts falling due within one year	6	-	(1,738)
		<u>-</u>	<u>(1,738)</u>
NET CURRENT ASSETS		<u>60,522</u>	<u>84,506</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>60,522</u>	<u>84,506</u>
NET ASSETS		<u>60,522</u>	<u>84,506</u>
FUNDS	8		
Unrestricted funds		<u>60,522</u>	<u>84,506</u>
TOTAL FUNDS		<u>60,522</u>	<u>84,506</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 29 February 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 29 February 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 10th August 2020 and were signed on its behalf by:


K Moshal - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 FEBRUARY 2020**

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 2019)', 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):

	29.2.20	28.2.19
	£	£
Other operating leases	<u>-</u>	<u>24,960</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 29 February 2020 nor for the year ended 28 February 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 29 February 2020 nor for the year ended 28 February 2019.

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CHIVA AFRICA

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 29 FEBRUARY 2020

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	226,574	2,500	229,074
EXPENDITURE ON			
Raising funds	41,348	-	41,348
Charitable activities			
General charitable activities	181,314	2,500	183,814
Total	<u>222,662</u>	<u>2,500</u>	<u>225,162</u>
NET INCOME	3,912	-	3,912
RECONCILIATION OF FUNDS			
Total funds brought forward	80,594	-	80,594
TOTAL FUNDS CARRIED FORWARD	<u>84,506</u>	<u>-</u>	<u>84,506</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	29.2.20 £	28.2.19 £
Other debtors	122	-
VAT	147	342
Prepayments	<u>725</u>	<u>-</u>
	<u>994</u>	<u>342</u>

continued...

CHIVA AFRICA

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 29 FEBRUARY 2020

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	29.2.20 £	28.2.19 £
Social security and other taxes	<u>-</u>	<u>1,738</u>

7. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	Total funds £	Total funds £
Current assets	60,522	-	60,522	86,244
Current liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,738)</u>
	<u>60,522</u>	<u>-</u>	<u>60,522</u>	<u>84,506</u>

8. MOVEMENT IN FUNDS

	At 1.3.19 £	Net movement in funds £	At 29.2.20 £
Unrestricted funds			
General fund	84,506	(23,984)	60,522
TOTAL FUNDS	<u>84,506</u>	<u>(23,984)</u>	<u>60,522</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	52,648	(76,632)	(23,984)
Restricted funds			
Restricted	30,638	(30,638)	-
TOTAL FUNDS	<u>83,286</u>	<u>(107,270)</u>	<u>(23,984)</u>

Comparatives for movement in funds

	At 1.3.18 £	Net movement in funds £	At 28.2.19 £
Unrestricted funds			
General fund	80,594	3,912	84,506
TOTAL FUNDS	<u>80,594</u>	<u>3,912</u>	<u>84,506</u>

continued...

CHIVA AFRICA

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 29 FEBRUARY 2020

8. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	226,574	(222,662)	3,912
Restricted funds			
Restricted	2,500	(2,500)	-
TOTAL FUNDS	<u>229,074</u>	<u>(225,162)</u>	<u>3,912</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.3.18 £	Net movement in funds £	At 29.2.20 £
Unrestricted funds			
General fund	80,594	(20,072)	60,522
TOTAL FUNDS	<u>80,594</u>	<u>(20,072)</u>	<u>60,522</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	279,222	(299,294)	(20,072)
Restricted funds			
Restricted	33,138	(33,138)	-
TOTAL FUNDS	<u>312,360</u>	<u>(332,432)</u>	<u>(20,072)</u>

continued...

CHIVA AFRICA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 29 FEBRUARY 2020**

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 29 February 2020.

10. IN KIND INCOME AND EXPENSES

It is confirmed that the In kind Income in the year was £0 with the In kind Expenses being £0 for the same period.

CHIVA AFRICA**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 29 FEBRUARY 2020**

	29.2.20 £	28.2.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	52,648	201,614
Grants	30,638	2,500
Inkind Income	-	24,960
	<u>83,286</u>	<u>229,074</u>
Total incoming resources	83,286	229,074
EXPENDITURE		
Raising donations and legacies		
Advertising	28	490
Fundraising Expenses	14,324	40,564
Postage and carriage	3	78
Printing	20	-
Just Giving	216	216
	<u>14,591</u>	<u>41,348</u>
Charitable activities		
Wages	12,544	22,623
Social security	317	904
Pensions	191	1,341
In kind Rent	-	24,960
Audit and Accountancy fees	1,727	1,662
Consultancy Fees	3,746	5,121
Bank charges	175	612
I.T. expenses	2,406	2,112
Travel	505	1,224
Insurance	978	1,218
CHIVA SA - Programme Funding	69,851	121,837
Communications	-	120
Sundry	-	80
Rent	239	-
	<u>92,679</u>	<u>183,814</u>
Total resources expended	107,270	225,162
Net (expenditure)/income	<u>(23,984)</u>	<u>3,912</u>

This page does not form part of the statutory financial statements