



Annual Report 2022

Viva delivers **bigger, better, longer-lasting** work for vulnerable children, that enables a **louder** voice on their behalf in their cities.

Viva Network: year ended 31 March 2022

Charity no 1053389

Company no 3162776

Learning Space brings positive change for Devna and her family

Devna is six years old and lives with her parents in Lalitpur, Nepal.

Devna's father works as a daily wage labourer on construction sites. Devna has a disability and for this reason, as well as her family's difficult financial situation, the local church recommended that she be invited to attend the Learning Space run by our partner network, CarNet Nepal.

Initially, Devna did not like coming as it was a new place for her. She was shy and lacked confidence. The class teacher also saw that Devna was unhappy with how her parents often forced her to do things, and didn't always show her a great deal of love and care.

Devna's mother listened to the teacher's suggestions and started to behave differently, which helped Devna have a greater interest in attending the Learning Space and make new friends. The class teacher started to spend time with the girl. Her handwriting improved and she became more interested and independent in her work.

Devna's teacher can see that she has lots of potential, but needs the love, care and support from the people around her – and that is what the Learning Space aims to do. Devna's parents are happy with the positive changes they are already seeing in their daughter.



Read more about Learning Spaces in Nepal on page 6.

Page

2-11	Strategic Report
12-14	Trustees' Report
15	Trustees' Responsibilities
16-18	Independent Auditor's Report to Members of Viva Network
19	Consolidated Statement of Financial Activities
20	Consolidated and Charity Balance Sheets
21	Consolidated Statement of Cashflows
22-42	Notes to the Financial Statements
43-46	Indicative Profit and Loss and Balance Sheet Statements in US \$ and Hong Kong \$
47	Summary Board, Leadership and Contact Information

Viva is an international charity dedicated to changing more children's lives to fulfil their God-given potential. We build support networks of churches and grassroots organisations to protect and provide for children.



Where do we work?

Viva is currently working with **42 partner networks** across **27 countries** with more than **5,400 local churches and organisations** serving over **3 million vulnerable children**.

How do we work?

In each city where we work, our **core programme** uses **four drivers for lasting change**:

- **Connecting:** Inspiring local churches and organisations to work together and support each other with a shared vision for children
- **Capacity building:** Building capacity of churches and organisations through training, coaching and peer to peer learning to increase sustainability and quality of care for children
- **Collective action:** Mobilising churches and organisations to work together to design and implement joint programmes that meet the needs of children on a deeper level than any one organisation could achieve alone
- **City-wide influence:** Addressing negative attitudes and behaviours towards children and engaging with decision-makers to deliver greater protection and opportunities for vulnerable children

What is Viva's added value?

Viva's partnership benefits networks with:

- **Tools:** Providing and guiding local leaders through tried and tested tools to build a network that tackles the root causes of problems affecting children
- **Coaching:** Supporting, encouraging and inspiring as a critical friend and cheerleader
- **Quality:** Ensuring the quality of programmes, assurance on financial and governance standards and the protection of children from harm
- **Global picture:** Combining and building on local achievements to generate a global response to the needs of children.

Is Viva's work effective?

Viva's strategic, catalytic and grassroots model has been externally validated by the Sagamore Institute for Public Policy and proven to have a **multiplier effect**, catalysing grassroots action for strategic impact. Where a partner network exists, there is more work for vulnerable children, of higher quality and continuing into the future. In addition, the unified and collective voice of the network ensures that there is stronger influence with those in authority to advocate for children, resulting in changes of attitudes towards and protection of children nationally.

The impact of Covid-19

During this year, whilst we are more used to Covid-19 and the restrictions are coming and going, they still have an impact on our work and programmes in many parts of the world.

Unsurprisingly, all of Viva's partner networks experienced at least one negative effect on their work from the Covid-19 pandemic. The most common negative side-effect was that the networks experienced 'less interaction with children in person' with 85% of networks reporting this impact. Although high this is an improvement from 97% last year. Additionally over 70% of networks had to stop some activities due to Covid-19.

Having said that, Viva's partner networks have continued to adapt and innovate. 85% of networks 'started new activities to respond to Covid-19' with approximately 80% of networks reporting that they 'started online training' and had 'more interaction with network participants online'.

Some Viva partner networks have also noticed benefits of keeping some activities online:

- "Easier and less expensive to connect online" (Mwanza Children at Risk, Tanzania)
- "QIS training will continue online" (Connect Network, South Africa)
- "Can reach more training participants online" (Viva's Shine Hyderabad Children Network, India)
- "Participants can access information and materials quicker online" (Reach Pune Network, India)
- "Virtual early years proved to be effective" (Doorsteps, Oxford)
- "Wider engagement of potential partners online" (Mindanao Children's Ministries Network)

Other positive changes remaining after programme adaptations included:

- "Virtuality is a tool to reach more distant places where we did not think we could travel" (Red Viva Colombia)
- "Improved coordination among networks" (Philippine Children's Ministries Network)
- "Maintain inter-agency relationships through online meetings" (Red Viva Paraguay)
- "Monthly prayers and radio programme" (Samalani Children at Risk, Zambia)
- "We have developed a Comprehensive Online Training Programme" (Red Viva Oruro, Network)
- "Continuation of phone mentoring led to more families being mentored regularly" (Asha Forum Bangalore, India)

78% of the networks reported they were acting with 'more innovation and creative thinking' to develop new skills and systems. This is an increase from 69% last year, showing networks are continuing to grow in confidence in their adaptations and exploring new methods.

Networks continue to support children and families worst hit by the pandemic, and the positive changes for networks are a reflection of their resilience and adaptation.

Our response

The phone mentoring programme we developed in May 2020 continued to be used by Viva partner networks to make a difference to people's lives through the 2021-22 year. In total, during the 2021 calendar year, 16,560 children and 5,029 families were supported in 28 countries.

57,095 children received physical aid as part of an emergency response by partner networks to the Covid pandemic.

29,266 adults and 61,459 children received health education training on Covid-19.

How we achieved the multiplier effect in 2021-22

BIGGER work for vulnerable children

Focus: Viva's Christmas Parties

Through this annual programme, Viva partner networks are becoming more widely known and respected, and as their reputations are strengthened, they have better platforms to bring about positive change for children.

In December 2021 and January 2022, 400 churches and organisations from 23 partner networks, ran a total of 170 Christmas Parties reaching 9,000 children. 50% of children who attended had not been previously reached by the network. Our partner networks had different themes for their Christmas parties. Most networks focused on restoring hope and happiness among children and their families amidst the challenges of the Covid-19 pandemic.

A boy from our partner network in Ranchi, **India**, said: "This is the first time I have attended this type of programme in my life, and I am so happy. I never expected to get any gift. Also, I had a good meal." A child from the network in Bangalore, **India**, shared how he knows that God will answer his prayers when he prays – because he was given the present of a bag that he could bring to his tuition centre.

More than 75% of children who attended the Christmas parties organised by Red Viva Trey, **Cuba**, are now participating in Sunday schools of the member churches. The network continues to plan to engage the children in other Viva programmes like phone mentoring, and learning spaces to support their education.

BETTER work for vulnerable children

Focus: Child protection training

Viva's goal is to support our partner networks in helping all members understand the importance of reducing risk to children and vulnerable adults, and have a clear system to do this. For many small grassroots organisations, child protection is a new concept and network leaders need to build up knowledge in order to begin policy-writing from a secure foundation where these policies will be understood and meaningfully used.

In total 35 Viva partner networks ran child protection training for a total of 6,000 adults from 900 local churches and organisations. A further 1,300 adults from

310 churches and organisations outside the networks were also trained in child protection through giving child protection training to schools and child protection committees (in 18 networks) and city authorities (three networks).

There has been a significant increase in the number of networks running child protection training in online exploitation with at least 630 adults from 300 churches participating.

Due to Covid-19 lockdown, families in **India** are spending more time at home. To reduce the risk of violence and abuse against children at home, Viva's phone mentoring programme has a session called 'Staying safe online' for parents and children.

BIGGER: Global headline statistics

- There has been a 15% increase in network membership size with 5,403 churches and organisations participating in 2021-22.
- 60% of Viva partner networks recorded growth in network member sizes despite the pandemic.
- Three new partner networks were welcomed to the Viva family.
- 27 partner networks have an average of 8 working or action groups, bringing smaller groups together to discuss or work on focused issue areas.
- 4,538 churches and community organisations outside of the network have benefited from network activities.

BETTER: Global headline statistics

- In total, networks ran 168 capacity-building programmes for churches and organisations in the networks, with an average of 4 per network.
- 181,386 children were trained in self-protection.
- 6,048 children were trained as leaders.
- 2,000 churches and organisations received training from our partner networks in one or more area.

With schools closing for extended periods of time across India, and children learning at home using the internet, the Viva India team developed resources in Hindi and English about keeping children safe online.

A total of 165 teachers and childcare workers, 144 community workers, 60 school staff and 24 NGO workers were trained in person, meaning children in marginalized communities of seven cities in India will be safeguarded, and know how to recognise and report abuse. One participant said, "The information that was provided was very detailed and was explained to us in a simple manner. I will aim to communicate what I learned with more and more people."

Viva India has laid the foundations for a more rapid roll-out of online child protection in the years ahead.

LASTING work for vulnerable children

Focus: Ensuring children complete their education

Globally last year, nine collective action programmes focused on educating children for life, with the skills and experience needed to develop, impacting 57,000 children.

The lives of almost 10,000 girls are being changed for the better through our long-running Girls' Education Challenge programme in Kampala, **Uganda**. It is run by our partner network CRANE and supported by a British government grant.

The programme is centred around 15 Creative Learning Centres, which provide targeted, high-quality teaching that helps girls to go into or continue in school. We also provide safe clubs for children, IT buses, mentoring for parents and training for teachers in mainstream schools.

In spite of schools being closed due to Covid lockdowns, our data shows that children on the programme progressed three times faster than expected this year. This is a testimony to the community mentors tracking the girls and to the teachers who went the extra mile with the regular delivery of reading and self-study materials, phone calls and messages.

The number of girls from the programme who got pregnant or ended up in child labour was far less than the national averages. Additionally, cases of project girls being abused has been a fraction of both the national rate and the cases reported to us of children being abused in the community. This, we believe, is attributable to the many rounds of safeguarding training and awareness raising we have done with girls and their parents.

Following on from phone mentoring, Viva's next significant, global response to the effects of Covid has been our 'Space to Grow' Learning Spaces programme, which launched this year. Learning Spaces are safe and supportive places where mentors work with groups of children to help them receive psychosocial support and engage in independent learning, assisting them to set their own learning goals. The aim is to equip children in making a smooth transition back to school. Our partner networks in Venezuela and Nepal started Learning Spaces at the end of 2021, with a further 13 planned during 2022.

Our partner network, CarNet **Nepal**, began two Learning Spaces for a total of 65 children. One of these children is nine-year-old Samir. Before 2020, Samir didn't attend school regularly and was at risk of dropping out. When the pandemic hit, everything closed down and Samir's mother feared that this interruption in her son's education would exacerbate his existing struggles at school. Over the past year, Samir has benefitted greatly from his local Learning Space and the reports from his teachers are now very different. Samir is a role model for other children, as his self-confidence has sky-rocketed. He is now like an older brother to the other children as he helps the younger ones with their work and his teachers as a 'class monitor'. Samir's story is evidence of how much the trajectory of a life can change with a little support.

LASTING: Global headline statistics

- Globally, networks ran 320 collective action programmes (9% more than last year), with 3,300 churches and organisations engaged (+8%), and directly benefiting 480,000 children (+26%).
- The average Sustainability Benchmark score was 85% (up 4% from last year). 4 networks scored 100 in the benchmark this year for the first time.
- 65% of partner networks are running programmes focused on each of the three areas of prevention, intervention and restoration. 38 partner networks are involved in intervention, 41 in prevention and 25 in restoration.

LOUDER voices for vulnerable children

Focus: Good Treatment Campaign

Last year, 430,600 people (including 178,000 children) in 26 partner networks in 18 countries were reached with positive messages about better treatment of children in their care through Viva's Good Treatment Campaign. A total of 1,500 churches and organisations worked together to reach people in their communities, and about four in ten of these were not already a member of Viva partner networks.

Networks who took part in this year's campaigns spread the Good Treatment Campaign message through radio programmes, street marches, social media, creating and sharing posters, running activities for children (particularly on 'Good Touch, Bad Touch'), school events, 'Positive Parenting' training, online events, sharing video clips and images, and signing GTC promise cards.

In **Venezuela**, children and teenagers from 40 churches were trained as leaders and the network promoted good treatment between siblings, cousins and children's peers through churches and community centres.

Forty children were reached and six adults trained through the Good Treatment Campaign run by our network in **Peru**. Those adult attendees noted that these campaigns are vital to make people stop, reflect, improve and provide good treatment to children. One of them said that he formerly only considered things as serious as physical abuse to be 'abuse'. However, through the campaign, he understood that not listening to his children and not valuing their opinions, though not appearing to be a significant problem, is a form of abuse and deprives them of their right to expression. Another attendee says the campaign helped her reflect on maintaining family harmony with love and respect.

We give thanks that the Good Treatment Campaign has such impact and influence in different parts of society, and is recognised as being a pioneering programme. In **Myanmar**, the township authority was informed about the Campaign and the local minister was invited to participate, as was the local authority in **Argentina**. Additionally, in **El Salvador**, the local authorities participated directly in the Good Treatment campaign, disseminating images, videos and resources related to the campaign.

A church bishop in **Tanzania** saw what the MCAN network was doing and said: "I am very excited about this campaign for the best upbringing of children. Nowadays, parents seem not to have time with their children, so I believe these messages are [more] useful in this generation than anything you can think about."

LOUDER: Global headline statistics

- 1.5 million children benefitted from city-wide influence programmes this year. 27% of these children were reached for the first time.
- In total, 120 city-wide influence campaigns were run across 41 partner networks averaging 3 per network.
- 15 partner networks reported influencing a total of 28 national policies and 16 regional/city level policies which support systemic change for children.

Global numbers



An average Viva Partner network



* All numerical figures exclude highest and lowest networks
** This excludes top and bottom 3 networks

Design by Stone Barrell (stonebarrell.com)

Viva's five-year strategy to change children's lives through the power of collective action

Viva has three objectives for 2020–2025:

1. **To increase the impact of our work for vulnerable children so that more children are reached more effectively.**

This is being achieved by:

- **Specialising** – to increase the expertise of the team, and the focus and quality of programmes delivered by networks
- **Maximising programmes** – by strengthening individual network programmes
- **Knowing our impact** – by improving our monitoring, evaluation and learning system to better understand our effectiveness and drive impact

2. **To see every partner network become sustainable within three years to ensure partner networks are equipped to last and partner on a common vision.**

This is being achieved by:

- **Strong foundations** – supporting every partner network to achieve Viva's sustainability benchmark
- **Long-term partnership** – ensuring partner networks remain sustainable and share expertise

3. **To grow and reach 75 networks by 2025 so that our proven model can have a positive impact on children in many more locations.**

This is being achieved by:

- **Sub-dividing networks** – driving increased member engagement and work with children by subdividing networks that span multiple areas to be more focussed
- **Leverage capacity and energy of others** – considering new locations to develop partner networks

Behind the Scenes – Staff and Key Contracts

Our staff (both paid and volunteer) are crucial to Viva's success. Over the last year we have appointed new staff members across all of our teams. We continue to be very grateful to those who have volunteered across the world including Jenny Evans, John Walden, Tony Houghton, Tom Stavers and Claudilene Saldivar – thank you!

Financial Review

Viva has finished the year in a stable financial position with an increased level of reserves.

This has been a challenging year from a fundraising perspective in which unrestricted income fell short of target, which in turn had a negative impact on reserves. During the year, the Leadership Team and Board made the decision to sell the UK office property, which was no longer fully needed with UK staff usage numbers having reduced both before and as a consequence of the pandemic. The successful sale of the building shortly before the year end added a significant top-up to our reserves. A smaller rented space has been found for the UK staff team which adequately suits our current needs.

Excluding the proceeds and costs relating to the office sale, the deficit in unrestricted funds over the year was £173,250. One off giving from individuals and trusts fell short of target, particularly in the UK and US. Following the particularly strong year for unrestricted donation income last year (2020-21) including the UK and HK government furlough scheme support, unrestricted donation income dropped by 31% but remains at a higher level than the 2019-20 year. Regular giving has stayed steady and has slightly exceeded expectation. Moreover, unrestricted expenditure rose compared with last year but mainly this is due to fewer core costs being covered by restricted funding.

Restricted income has dropped by 17% with £230,000 less coming in for the Girls Education programme in Uganda. This reflects the budget profile for the seven-year programme that has been agreed and funded by the UK Government.

Following the office sale, reserves at the year end were high, held mostly in cash at bank and well above our policy of holding three months' budgeted unrestricted expenditure. The trustees will seek to make best use of the high level of reserves by considering how to optimise cash flow and invest the surplus funds over the coming years.

We continue to expect unrestricted funding next year to be uncertain and the 2022-23 budget is expecting a small deficit, which will be funded as required by reserves. The organisation does not intend to rely on these reserves to meet routine expenditure. As such there remains a need to grow unrestricted fundraising in order to support the strategy roll out and associated growth targets.

Trustees' Annual Report

The Trustees present their report and the audited financial statements for the year ended 31 March 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. Reference and administrative information set out on the back page forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2019).

The annual report and the financial statements include the results of Viva Network North America, Viva Network (Hong Kong) Ltd and Viva Network Africa which are related charities that are managed and influenced by Viva Network (referred to as "Viva" throughout this report).

Structure, Governance & Management

The charity is registered as a UK charitable company limited by guarantee and was set up by a Memorandum of Association on 22 February 1996.

Method of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. Efforts are made to recruit a range of Trustees who can provide a broad spectrum of experience and knowledge to the charity.

There is an induction process for new Trustees which includes various documents (the Charity Commission's induction materials, the Memorandum and Articles of the charity, Annual Report and Annual Review) as well as meeting senior staff to help them understand the way the organisation operates. When appropriate, training on the role and responsibilities of Trustees is provided.

Organisational structure and decision-making

The charity is run on a day-to-day basis by the Chief Executive and Leadership Team. This group is considered the 'key management personnel'. They are responsible for everyday decisions and for ensuring the charity continues to meet its objectives. They are accountable to the Board of Trustees, which meets quarterly.

Pay of key management personnel

The pay for the key management personnel is reviewed by a working group of the Board annually and changes (other than inflationary increases applied to all staff) are considered and approved by the Board. When setting the pay for this group primary consideration is given to equivalent roles in other similar-sized charities.

Related parties

Viva Network North America (VNNA) is a registered not for profit organisation with a 501(c)3 status, registered in Colorado, USA. Viva Network (Hong Kong) Ltd is a limited company registered in Hong Kong which has charitable status. Both serve substantially similar aims and objectives to Viva, and are the depository of much of Viva Network's income sourced from US and Hong Kong donors. They submit appropriate statutory returns each year (an IRS 990 in the US and audited accounts in Hong Kong). They both operate to the same accounting periods as Viva. They each have boards of Trustees/Directors legally independent from Viva but with some members who sit on two of the three boards. Control is nevertheless exercised, as the staff of each are fully line managed by staff employed by Viva in the UK. The boards have chosen to delegate control of strategy and use of money raised to Viva in the UK. Accounts from both charities have been consolidated in this Financial Statement.

Viva Network Africa is a registered foreign NGO in Uganda. It has substantially similar aims and objectives to Viva. It is audited within Uganda and files appropriate returns to the Companies and NGO Boards within Uganda. Although Viva Network Africa has a separate Board, Viva has control over Viva Network Africa.

Other Viva entities

There are other legal entities across the world that bear the name "Viva" that have had some connection with us in previous years. In some cases we no longer have any connection, whilst with others we retain a close working relationship. However, in no case does control exist between the UK, US, Hong Kong or Uganda charities and these other entities. Where funding passes from ourselves to one of these other entities, appropriate contracts and accountability

structures exist to ensure correct use of the funding.

Public benefit

The Trustees consider that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Fundraising activity

Viva's fundraising is led by paid staff based in the UK and Hong Kong and overseen by the boards in each of those countries.

We have paid the voluntary levy to the UK's Fundraising Regulator and thus agreed to adhere to their standards of behaviour. We are not aware of failure to comply with those standards. We have not received any complaints during the year relating to our fundraising. If we become aware of any vulnerable people on our database we ensure that they do not receive any appeals and also ensure that any requests for details to be updated or deleted from our database are handled quickly. We have signed up to receive suppressions under the Fundraising Preference Service.

Risk management

The Trustees have considered the key risks to which Viva and its related charities are exposed and have reviewed those risks, establishing systems and procedures to monitor and mitigate key risks.

The 'Finance and Risk' subcommittee considers high-risk items at every meeting and the Board of Trustees regularly reviews an assessment of the risks to which the charity is exposed. The review looks at the key risks facing the charity in delivering its objectives, current action being taken to address the risks and additional actions that can be taken to address the identified risks.

During the year 62 identified risks were monitored in the areas of Impact, Reputation, Personnel, Management, Infrastructure, Legal Compliance, Finance, Fundraising, Identity, Politics and Significant Projects. The principal risks identified relate to over-reliance on key staff and fundraising: income reduction, lack of diversity in funding streams and inadequate unrestricted income to cover unrestricted costs and implement strategic plans for growth. The actions for managing them include strong care for the

wellbeing of staff and implementing the fundraising strategy, building a balanced portfolio of income streams, financial monitoring, development of the donor journey and emphasis on increasing regular unrestricted income.

COVID-19

The charity continues to adapt to the challenges brought on by the Covid-19 pandemic. During the year, some operations and activities which had been limited in 20/21 have resumed, such as programmes being run in person again. We have also been offering catch-up education resources and support through programmes of Learning Support Centres in several countries.

Staff have been increasingly working together in offices but are still allowed the opportunity to work from home for a large proportion of their hours. Our systems are well adapted for this.

The trustees consider that the charity will continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved for the following reasons:

- Achieving a surplus in unrestricted funds in 2021-22, including the proceeds from the sale of the UK office and a small deficit budget for 2022-23.
- The charity's key funders (individuals, foundations and statutory sources) are all believed to be secure for the coming 18 months at least.
- Adequate cash facilities to manage cashflow requirements, especially with the increase in cash reserves provided by the office sale. The trustees therefore consider it appropriate to adopt the going concern basis for the preparation of the accounts, as detailed in note 1(b) to the financial statements.

Grant-making Policies

The Memorandum of Association of Viva (the UK charity) states the objects as follows:

- To advance the Christian faith amongst children at high risk worldwide, especially street children.
- To enable an improved quality of life through the relief of poverty, sickness and distress amongst these children.
- To enhance through Christian education the God-given talents of these children

encouraging them to train for a life in the community as God intended.

The objects of the various other entities within the group of charities are compatible and substantially the same as these.

In accordance with current Charity Commission guidelines, we have devised the following grant-making policy in order to:

- assist applicants to determine whether or not an application to Viva would be appropriate
- ensure that a consistent approach is adopted to the consideration of applications for financial support.

Our grant-making is almost exclusively with partner networks and other members of the Viva global family of organisations. In both cases we have long-term partnership relationships with the grantee.

Policy

We will consider applications for grants from voluntary or charitable organisations. We will not normally consider applications from individuals or from any form of profit-making organisation. There are no geographic boundaries on the locations we support. In making grants we will seek to develop collaborative action programmes that fulfil our three objects listed above. There are no limits on the amount of grant made. We will normally only make grants to the networks we partner with. Our partnership agreement with each network covers expectations on both parties as well as ongoing reporting requirements for the partner network. An assessment of proposed projects will be undertaken by a member of Viva staff before any grants are made.

Financial Policies and Information

Reserves

It is the policy of the charity to carry forward any surplus arising in one year to the next year. Our policy is to hold sufficient free reserves to cover our long term liabilities and at a level in line with our unrestricted net current assets which should be at least as high as three months' budgeted unrestricted expenditure. Available reserves is calculated as net current assets, less the mobilisation loan, less restricted funds held, plus the US promissory note. This calculation gives a reserves figure of £1,323,937 which is 417 days of our budget for 2022-23. The property sale which generated these high reserves was completed just prior to the year-end. The Trustees will consider during the following year how best to utilise these reserves and to invest the surplus funds until needed.

Principal funding sources

The principal sources are statutory sources, individuals and foundations.

Investment policy and performance

Income is generally received to support ongoing programme, administration and operational costs. Consequently, surplus income is held in relatively accessible current accounts or on short-term deposit. The charity and all its related charities are not for profit organisations.

Volunteers

Viva has continued to benefit from qualified people wanting to give their time to assist us in our work, mostly on a part time basis. It is estimated that we benefitted from the equivalent of just under two full time staff from volunteers and by assigning each of them the equivalent salary for the role they fulfilled for us we have saved just over £8,000 from their contributions.

Trustees' Responsibilities

The Trustees (who are also directors of Viva Network for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable to the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the group and the incoming resources and application of resources, including the net income or expenditure, of the charity and the group for the year. In preparing those 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 judgments and accounting estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and the group and which 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 charity and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The Trustees are members of the charity but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

Auditors

Godfrey Wilson Limited were re-appointed as auditors of the group and parent charity during the year and have expressed their willingness to continue in that capacity.

Approved by the Trustees on 17 November 2022 and signed on their behalf by

Adrian Cooper

Adrian Cooper

Chair of Trustees

J. Cox

Jonathan Cox

Chair of Finance and Risk Subcommittee of Trustees

Independent Auditors' Report to the Members of the Viva Network

Opinion

We have audited the financial statements of Viva Network (the "parent charity") and its subsidiaries (the "group") for the year ended 31 March 2022 which comprise the consolidated Statement of Financial Activities, the consolidated and parent Balance Sheet, the consolidated Statement of Cash flows, and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group and parent charity's affairs as at 31 March 2022 and of the group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in

accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the group and parent charity financial statements and our auditor's report thereon. Our opinion on the group and parent charity financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material

misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the strategic report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report (incorporating the strategic report) have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the group and parent charity and their environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report including the Strategic Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charity or returns adequate for our audit have not been received from branches not visited by us;
- the parent charity financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out on page 16, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The procedures we carried out and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

- (i) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance

with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.

- (2) We reviewed the charity's policies and procedures in relation to:
- Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance
 - Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
 - Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.
- (3) We inspected the minutes of trustee meetings.
- (4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.
- (5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.
- (6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.
- (7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:
- Testing the appropriateness of journal entries;
 - Assessing judgements and accounting estimates for potential bias;
 - Reviewing related party transactions; and
 - Testing transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement

in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Alison Godfrey

Alison Godfrey BA(Hons) FCA

Senior Statutory Auditor

For and on behalf of

Godfrey Wilson Limited

Chartered Accountants & Statutory Auditors
5th Floor, Mariner House, 62 Prince Street,
Bristol, BS1 4QD

Date: 18 November 2022

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES**For the year ended 31 March 2022****(incorporating an income and expenditure account)**

	Note	Restricted Funds 2022	Unrestricted Funds 2022	Total Funds 2022	Total Funds 2021
Income from:					
Donations and legacies	2	£159,941	£563,231	£723,172	£955,717
Charitable activities	3	£1,469,196	£55,309	£1,524,505	£1,880,053
Other trading activities		-	£13,615	£13,615	£9,693
Investments		-	£2,518	£2,518	£2,473
Other	4	-	£1,105,932	£1,105,932	£10,138
Total income		<u>£1,629,137</u>	<u>£1,740,605</u>	<u>£3,369,742</u>	<u>£2,858,074</u>
Expenditure on:					
Raising funds		-	£274,025	£274,025	£284,022
Charitable activities		£1,580,003	£582,526	£2,162,529	£2,312,629
Total expenditure	5	<u>£1,580,003</u>	<u>£856,551</u>	<u>£2,436,554</u>	<u>£2,596,651</u>
Net income / (expenditure)	7	<u>£49,134</u>	<u>£884,054</u>	<u>£933,188</u>	<u>£261,423</u>
Transfers between funds		-	-	-	-
Net movement in funds		<u>£49,134</u>	<u>£884,054</u>	<u>£933,188</u>	<u>£261,423</u>
Reconciliation of funds					
Total funds brought forward		£155,663	£441,584	£597,247	£335,824
Total funds carried forward		<u>£204,797</u>	<u>£1,325,638</u>	<u>£1,530,435</u>	<u>£597,247</u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 14 to the accounts.

CONSOLIDATED AND CHARITY BALANCE SHEETS**At 31 March 2022**

	Note	Group 2022	Group 2021	UK Charity 2022	UK Charity 2021
Fixed Assets					
Tangible Assets	9	£1,701	£583,267	-	£582,192
Investments	10	£48,380	£48,342	-	£18
		£50,081	£631,609	-	£582,210
Current Assets					
Debtors	11	£420,524	£437,841	£411,805	£527,079
Cash at bank and in hand		£1,563,415	£963,658	£1,447,602	£791,909
		£1,983,939	£1,401,499	£1,859,407	£1,318,988
Current Liabilities					
Creditors falling due within one year	12	£182,371	£703,713	£157,768	£683,972
		£1,801,568	£697,786	£1,701,639	£635,016
Total Assets Less Current Liabilities		£1,851,649	£1,329,395	£1,701,639	£1,217,226
Long Term Liabilities					
Creditors falling due after one year	13	£321,214	£732,148	£321,214	£732,148
		£321,214	£732,148	£321,214	£732,148
		£1,530,435	£597,247	£1,380,425	£485,078
Funds					
Restricted funds	14	£204,797	£155,663	£75,759	£324,004
Unrestricted funds:					
General funds		£1,325,638	£441,584	£1,304,666	£161,074
Total Funds		£1,530,435	£597,247	£1,380,425	£485,078

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006. The financial statements were approved and authorised for issue by the Board of Directors and Trustees on 17 November 2022 and signed on their behalf by:

Adrian Cooper

J. Cox

Adrian Cooper, Chair of Trustees

Jonathan Cox, Chair of Finance and Risk Subcommittee

CONSOLIDATED STATEMENT OF CASH FLOWS**For the year ended 31 March 2022**

	2022	2021
Cash used in operating activities:		
Surplus / (deficit) from ordinary activities	£933,188	£261,423
Adjustments for:		
Depreciation charges	£12,749	£12,611
Loss / (profit) on the sale of fixed assets	(£1,099,442)	-
Interest paid on borrowing	£14,169	£12,011
Interest received	(£2,518)	(£2,473)
Decrease / (increase) in debtors	£17,279	£58,195
Increase / (decrease) in creditors	£28,433	£6,206
Net cash used in operating activities	<u>(£96,142)</u>	<u>£347,973</u>
Cash flows from investing activities:		
Proceeds from the sale of property, plant and equipment	£1,669,331	-
Purchase of tangible fixed assets	(£1,072)	(£1,413)
Interest received	£2,518	£2,473
Net cash provided / (used) in investing activities	<u>£1,670,777</u>	<u>£1,060</u>
Cash flows from financing activities:		
Repayment of borrowing	(£974,878)	(£335,343)
Net cash (used) / provided in financing activities	<u>(£974,878)</u>	<u>(£335,343)</u>
(Decrease) / increase in cash and cash equivalents in the year	£599,757	£13,690
Cash and cash equivalents at the beginning of the year	<u>£963,658</u>	<u>£949,968</u>
Cash and cash equivalents at the end of the year	<u><u>£1,563,415</u></u>	<u><u>£963,658</u></u>

1. Accounting Policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Viva meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern. The trustees consider that the charity will continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved for the following reasons:

- Achieving a surplus in unrestricted funds in 2021-22, including the proceeds from the sale of the UK office and a small deficit budget for 2022-23.
- The charity's key funders (individuals, foundations and statutory sources) are all believed to be secure for the coming 18 months at least.
- Adequate cash facilities to manage cashflow requirements, especially with the increase in

cash reserves provided by the office sale. The trustees therefore consider it appropriate to adopt the going concern basis for the preparation of the accounts.

The charity holds unrestricted, free reserves of £1,323,937 and a cash balance of £1,563,415. The trustees consider that the charity has sufficient unrestricted reserves and cash flow to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved. For this reason, the accounts have been prepared on the going concern basis.

c) Company status

The charity is a company limited by guarantee. The members of the company are the trustees named on the inside back cover. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Funds designated by the Trustees for a specific purpose are also unrestricted.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income and gains are allocated to the appropriate fund.

e) Tangible fixed assets and depreciation

Tangible fixed assets valued greater than £1,000 are capitalised and included at cost including any

incidental expenses of acquisition, except where purchased wholly from donor funds where they will not be capitalised.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the costs on a straight line basis over their expected useful economic lives as follows:

Property	2%
Furniture and fittings	15%
Office equipment	33.3%

f) Foreign currencies

Where the charity engages a bank or other financial institution to deliver a foreign currency amount to a third party the amount billed to the charity is used to record the transaction. For the consolidation of transactions denominated in foreign currencies, the first of the month exchange rate is used for translation. Balances denominated in a foreign currency are translated at the exchange rate at the balance sheet date. Foreign exchange gains and losses incurred are included in the SOFA.

g) Basis of preparation of group financial statements

The group financial statements consolidate the charity and its related charities in the United States, Hong Kong and Uganda made up to 31 March 2022. The net incoming resources of the related charities are consolidated from the dates of inception of the charities.

h) Network direct delivery

“Network Direct Delivery” are typically small amounts of funding that we receive specifically for networks and projects that we support. We pass these on less an administrative charge. These funds are shown within incoming and outgoing resources in the SOFA and are treated as restricted funds.

i) Conduit funds

Conduit funds are monies received for third parties and do not belong to the charity. The incoming funds and outgoing payments are excluded from the Statement of Financial Activities. Any conduit funds in hand at the year end are shown as creditors in the accounts.

j) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

k) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the

charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

l) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

m) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is insignificant and is charged as a separate administrative cost.

n) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the basis of full-time equivalent staff in each team.

o) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

p) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

q) Creditors

Creditors and provisions are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

r) Financial instruments

Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method. In addition, the charity occasionally uses forward contracts to minimise the risk to the organisation from fluctuations in exchange rates between sterling (GBP) and US Dollars (USD) and sterling and Ugandan Shillings (UGX). In line with FRS 102 the fair value of these forward contracts is calculated on settlement date and the year end for any outstanding contracts. All of the forward contracts relate to restricted funds. Gains and losses on forward contracts are posted to "All Other Costs" in the Statement of Financial Activities.

s) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described below.

Valuation of freehold property fixed assets

Freehold property was held at original purchase price less depreciation of the buildings element and not revalued, until sale in the 21/22 year.

Depreciation of freehold property

As described in note 1e to the financial statements, depreciation is provided at rates calculated to write down the cost of buildings element of freehold property to its residual value over its expected useful life. The freehold property was sold during the year.

	Restricted Funds 2022	Unrestricted Funds 2022	Total Funds 2022
Note 2			
<u>Income from donations and legacies</u>			
Donations & gifts	£149,097	£563,231	£712,328
Network direct delivery	£10,844	-	£10,844
Total	£159,941	£563,231	£723,172

	Restricted Funds 2021	Unrestricted Funds 2021	Total Funds 2021
<u>Prior period comparative</u>			
Donations & gifts	£130,819	£815,924	£946,743
Network direct delivery	£8,974	-	£8,974
Total	£139,793	£815,924	£955,717

"Network Direct Delivery" are funds received for networks and projects that we pass on less an administrative charge. Included in "Donations & gifts" are government grants from the UK Government's Coronavirus Job Retention Scheme and Coronavirus Statutory Sick Pay Rebate Scheme (£120, 2021: £96,779) and the Hong Kong Government's Employment Support Scheme (nil, 2021: £16,587).

	Restricted Funds 2022	Unrestricted Funds 2022	Total Funds 2022
Note 3			
<u>Income from charitable activity</u>			
Grants	£1,457,397	£55,309	£1,512,706
Other	£11,799	-	£11,799
Total	£1,469,196	£55,309	£1,524,505

	Restricted Funds 2021	Unrestricted Funds 2021	Total Funds 2021
<u>Prior period comparative</u>			
Grants	£1,808,397	£63,902	£1,872,299
Other	£7,754	-	£7,754
Total	£1,816,151	£63,902	£1,880,053

In addition to the CJRS grants shown above, the charity receives government grants, defined as funding from the Foreign, Commonwealth and Development Office (formerly from the Department for International Development), to fund charitable activities. The total value of such grants in the period ending 31 March 2022 was £1,191,662 (2021: £1,413,299). There are no unfulfilled conditions or contingencies attaching to these grants.

	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
	2022	2022	2022	2021
Note 4				
<u>Other income</u>				
Sale of office building	-	£1,099,442	£1,099,442	-
Sundry	-	£6,490	£6,490	£10,138
Total	-	£1,105,932	£1,105,932	£10,138

All other income in the prior period is unrestricted.

	Expenditure on Raising Funds	Charitable Activities			Support Costs (inc Governance)	Total
		Developing Local Networks	Developing Partnerships	Developing Effective Mobilisation		
Note 5	2022	2022	2022	2022	2022	2022
<u>Total resources expended</u>						
Number of staff	4.54	12.29	0.20	0.62	3.92	21.57
Grants payable (note 6)	-	£1,402,475	-	-	-	£1,402,475
Staff costs (note 8)	£179,789	£363,794	£14,918	£41,245	£91,525	£691,271
Depreciation	-	£523	-	-	£12,226	£12,749
Premises	£10,835	£4,451	-	-	£20,731	£36,017
Interest payable	-	-	-	-	£14,169	£14,169
Audit	-	£3,500	-	-	£11,120	£14,620
Foreign exchange gains and losses	-	-	-	-	(£10,992)	(£10,992)
All other costs	£24,287	£145,641	£2,890	£12,386	£91,041	£276,245
Sub-total	£214,911	£1,920,384	£17,808	£53,631	£229,821	£2,436,555
Allocated support costs	£59,114	£160,028	£2,604	£8,074	(£229,821)	-
Total	£274,025	£2,080,412	£20,412	£61,705	-	£2,436,554

Governance costs during the year were £14,887.

Support costs are allocated on the basis of the number of Full Time Equivalent Staff in the team.

All other support costs have increased due to costs relating to the sale of the office building (£36k).

	Expenditure on Raising Funds	Charitable Activities			Support Costs (inc Governance)	Total
		Developing Local Networks	Developing Partnerships	Developing Effective Mobilisation		
		2021	2021	2021		
Prior period comparative						
Number of staff	5.83	12.44	0.32	1.17	3.50	23.26
Grants payable (note 6)	-	£1,609,258	-	-	-	£1,609,258
Staff costs (note 8)	£190,762	£436,614	£14,859	£43,230	£98,646	£784,111
Depreciation	-	£374	-	-	£12,237	£12,611
Premises	£11,765	£2,247	-	-	£15,482	£29,494
Interest payable	-	-	-	-	£12,011	£12,011
Audit	-	£3,500	-	-	£9,188	£12,688
Foreign exchange gains and losses	-	£3,209	-	-	£25,383	£28,592
All other costs	£20,071	£50,350	(£670)	£2,891	£35,244	£107,886
Sub-total	£222,598	£2,105,552	£14,189	£46,121	£208,191	£2,596,651
Allocated support costs	£61,424	£131,067	£3,372	£12,328	(£208,191)	-
Total	£284,022	£2,236,619	£17,561	£58,449	-	£2,596,651

Governance costs during the year were £13,308.

Support costs are allocated on the basis of the number of Full Time Equivalent Staff in the team.

Note 6	Number	Amount	Number	Amount
Grants payable	2022	2022	2021	2021
Individuals	-	-	1	£100
Organisations	12		16	
CRANE, Uganda		£1,023,635		£1,242,031
Red Viva, Latin America		£196,095		£142,635
Viva India Trust		£71,014		£98,403
Viva Bolivia		£31,621		£62,554
Peace Team Cambodia		£23,723		£23,292
Viva Network Zimbabwe		£13,724		£12,805
Mwanza Childrens Network		£21,235		£563
Others (less than £10,000 each)		£21,428		£26,875
		£1,402,475		£1,609,258

Note 7	Year Ending	Year Ending
Net income / (expenditure)	2022	2021
Depreciation of tangible fixed assets owned by the company	£12,749	£12,611
Group auditors' remuneration:		
Group - audit	£10,456	£9,100
Group - other	£300	£250
Overseas auditors' remuneration:		
US	£2,415	£1,955
Hong Kong	£620	£655
Uganda	£829	£728
Trustee indemnity insurance	£1,214	£877

Note 8	Year Ending	Year Ending
<u>Staff costs and numbers</u>	2022	2021
Staff costs were as follows:		
Group wages and salaries	£644,074	£733,483
Employers' national insurance or equivalent	£33,078	£36,053
Employers' pension contributions	£11,638	£11,900
Other employer benefits (health insurance)	£2,481	£2,675
	£691,271	£784,111

No trustee received any remuneration or benefits in kind in either year.

The total amount received by employees for redundancy and termination payments during the year was £10,914 (2021: £51,400). No further amounts were owed as of 31 March 2022.

No employee received regular remuneration amounting to more than £60,000 in either year.

The trustees consider members of the "Leadership Team" as disclosed elsewhere in these accounts to be the key management personnel. These staff received £265,410 (2021: £367,313) in salaries, employer national insurance and employer pension contributions during the year. The prior year costs include the appropriate element of costs relating to a restructuring of the organisation. There has also been a slight adjustment of the membership of the Leadership Team due to workloads.

Support costs are allocated proportionally, based on the average number of full-time equivalent (FTE) employees during the year.

	Year Ending	Year Ending
	2022	2021
	FTE Staff	FTE Staff
Raising funds	4.54	5.83
Developing international partnerships	0.20	0.32
Developing local networks	12.29	12.44
Developing effective mobilisation	0.62	1.17
Support staff	3.92	3.50
	21.57	23.26

The average headcount for 2022 was 27.42 (2021: 29.75).

For the purposes of measuring headcount, staff on maternity leave have been excluded but staff on furlough in 20/21 have been included, even if their contracts ended or they were made redundant at the end of their furlough period.

In addition to the employed staff, the average monthly number of volunteer staff offering services to the group were 0.33 full-time equivalents and if remunerated at appropriate comparable rates to paid staff would have cost us £7,642. None of these volunteer staff, nor any person connected with them has received or is due to receive any remuneration for the year directly from the Charity.

Note 9

Tangible fixed assets

	Group				Charity			
	Property Freehold	Furniture & Fittings	Office Equipment	Total	Property Freehold	Furniture & Fittings	Office Equipment	Total
Cost or valuation								
at 1 April 2021	£765,858	£45,567	£10,464	£821,889	£765,858	£44,159	£7,072	£817,089
FX adjustment on consolidation	-	£96	£239	£335	-	-	-	-
Additions	-	-	£1,072	£1,072	-	-	-	-
Disposals	(£765,858)	(£44,159)	(£7,072)	(£817,089)	(£765,858)	(£44,159)	(£7,072)	(£817,089)
at 31 March 2022	-	£1,504	£4,703	£6,207	-	-	-	-
Depreciation								
at 1 April 2021	£183,666	£45,567	£9,389	£238,622	£183,666	£44,159	£7,072	£234,897
FX adjustment on consolidation	-	£96	£162	£258	-	-	-	-
Disposals	(£195,892)	(£44,159)	(£7,072)	(£247,123)	(£195,892)	(£44,159)	(£7,072)	(£247,123)
Charge for year	£12,226	-	£523	£12,749	£12,226	-	-	£12,226
at 31 March 2022	-	£1,504	£3,002	£4,506	-	-	-	-
Net Book Value								
at 31 March 2022	-	-	£1,701	£1,701	-	-	-	-
at 31 March 2021	£582,192	-	£1,075	£583,267	£582,192	-	-	£582,192

Note 10	Group	Group	UK Charity	UK Charity
	2022	2021	2022	2021
<u>Investments</u>				
Shares in The Gallery (Oxford) Ltd	-	£18	-	£18
Promissory note	£48,380	£48,324	-	-
	£48,380	£48,342	-	£18

Investments at 31 March 2022 include a 'promissory note', received in December 2017, as part of the sale of donated land in the US. The promissory note is repayable over 20 years at a 5% annual interest rate. The shares held in The Gallery (Oxford) Ltd' were disposed of during the year.

Note 11	Group	Group	UK Charity	UK Charity
	2022	2021	2022	2021
<u>Debtors: amounts due within one year</u>				
Gift aid debtor	£8,265	£16,610	£8,265	£16,610
Intragroup transactions	-	-	-	£92,782
FCDO GECT funds accrued	£374,885	£409,358	£374,885	£409,358
Prepayments	£11,980	-	£9,061	-
Other debtors	£25,394	£11,873	£19,594	£8,329
	£420,524	£437,841	£411,805	£527,079

The FCDO GECT funds accrued reflect income for quarterly activity, which is paid in arrears. The decrease in the FCDO GECT funds accrued is due to the decreased income on the contract during the year. The funds accrued were received shortly after year end.

Note 12	Group	Group	UK Charity	UK Charity
	2022	2021	2022	2021
<u>Creditors: amounts due within one year</u>				
Bank loans and overdrafts	(£702)	£13,761	(£702)	£13,761
Trade creditors	£9,621	£812	£6,534	£263
Other taxation and social security	£7,107	(£88)	£7,107	(£88)
Accruals	£53,281	£44,501	£31,765	£25,309
Forward contract liability	£1,876	-	£1,876	-
Other creditors	£4,110	£2,337	£4,110	£2,337
FCDO GECT Mobilisation Loan	£107,078	£642,390	£107,078	£642,390
	£182,371	£703,713	£157,768	£683,972

The bank loan above was repayable by instalments.

Note 13	Group	Group	UK Charity	UK Charity
	2022	2021	2022	2021
<u>Creditors: amounts due after one year</u>				
Bank loan	-	£303,856	-	£303,856
FCDO GECT Mobilisation Loan	£321,214	£428,292	£321,214	£428,292
	£321,214	£732,148	£321,214	£732,148

Included within creditors in notes 12 and 13 in 2021 is a bank loan which was secured on freehold property. The loans were fully repaid when the property was sold just before year end. The loans show a £702 debit balance at year end due to the accrued interest at 31 March and the loans being fully processed on 1 April.

The FCDO GECT Mobilisation Loan is an interest free loan from the UK Government in order to help fund the upfront costs of managing the Girls Education Challenge programme. It is repayable between 2020 and the end of the programme in 2024. The amount due to be repaid in 2022-23 is included in note 12 above.

	Opening				
	Balance	Income	Expenditure	Transfer	Closing Balance
Note 14	2021	2021-22	2021-22	2021-22	2022
Statement of funds					
Unrestricted funds					
General funds	£441,584	£1,740,605	(£856,551)	-	£1,325,638
Total Unrestricted funds	£441,584	£1,740,605	(£856,551)	-	£1,325,638
Restricted funds					
Network direct delivery	£13,915	£22,825	(£21,952)	-	£14,788
"Give a gift" donations	£2,853	£8,139	(£6,208)	-	£4,784
Asia - Standout	-	£986	(£986)	-	-
Bolivia	£35,681	-	(£35,681)	-	-
Cambodia	£6,113	£23,686	(£22,628)	-	£7,171
Children and Environment	-	£500	(£500)	-	-
Children in emergencies	-	£4,439	(£4,439)	-	-
Christmas parties	£2,857	-	(£2,283)	-	£574
COVID response	£4,007	£61,892	(£65,898)	-	-
East Africa	£5,000	£20,356	(£23,428)	-	£1,928
Fundraising growth	-	£28,147	(£20,649)	-	£7,498
Impact evaluation	£32,156	£64,966	(£31,612)	-	£65,510
India	£835	£1,230	(£2,066)	-	-
Justice for children	£68	-	-	-	£68
Latin America	£1,119	£12,797	(£9,918)	-	£3,998
Myanmar	£4,486	£27,754	(£12,996)	-	£19,244
Nepal	-	£18,594	(£11,462)	-	£7,132
Philippines	-	-	(£679)	-	(£679)
Research	£21,963	-	(£17,933)	-	£4,030
Uganda	£1,052	£64,632	(£39,039)	-	£26,645
Uganda - FCDO GECT project	£2,466	£1,203,456	(£1,184,260)	-	£21,662
United Kingdom	£14,454	£52,194	(£47,471)	-	£19,177
Zambia	£1,035	£2,714	(£2,625)	-	£1,124
Zimbabwe	£5,603	£9,830	(£15,290)	-	£143
Total Restricted funds	£155,663	£1,629,137	(£1,580,003)	-	£204,797
Total funds	£597,247	£3,369,742	(£2,436,554)	-	£1,530,435

Purpose of funds

"General funds" represents the free funds of the charity which are not designated for particular purposes.

"Network direct delivery" are funds received specifically for networks and projects that we support that we pass on less an administrative charge.

"Give a gift" donations were a scheme on our website to support particular projects. It is now closed to new entrants but programme work is ongoing.

"Children and environment" represents work to consider the issues around vulnerable children and climate change.

"Christmas parties" represents donations received to hold Christmas parties for deprived children to link them with projects and build the ability of the network to deliver joint action programmes.

"Children in emergencies" represents a theme we are promoting across the organisation and money will be allocated to networks involved in this area.

"COVID Response" represents donations made for programme adaptations in light of the COVID pandemic, such as phone mentoring schemes and food relief, across most of the regions in which Viva works.

"Fundraising growth" represents gifts to invest in growing our fundraised income in a sustainable way through long term development of relationships with US based foundations.

"Justice for Children" represent donations given for a specific programme to link governments to grassroots social work.

"Impact evaluation" represents a grant given to research the impact of our network methodology.

"Research" represents support for masters study in the area of children at risk.

All other countries/regions represent funds for work in our networks in those countries/areas.

	Note	Restricted Funds	Unrestricted Funds	Total Funds
Note 15		2022	2022	2022
<u>Analysis of group net assets between funds</u>				
Fixed assets – tangible	9	–	£1,701	£1,701
Fixed assets – investments	10	–	£48,380	£48,380
Net current assets		£204,797	£1,596,771	£1,801,568
Creditors: amount due after one year	13	–	(£321,214)	(£321,214)
Total		£204,797	£1,325,638	£1,530,435

Note 16**Related parties**

Financial transactions have occurred between Viva Network (UK) and each of the following related parties:

	Net Value	Net Value	Nature of	Relationship in other
	2022	2021	transactions	organisation
The Gallery (Oxford)	£2,516	£278	Grounds costs Recharged	Viva was a shareholder
Justice in Motion	£106	£200	stationery costs	Anna Barker is a trustee
Travel Counsellors	£3,984	-	Travel bookings	Mim Friday's brother owns the business
Wallingford Baptist Church	£200	-	Donation to Viva	David Bright is a trustee
West Leigh Baptist Church	£3,187	£3,346	Donations to Viva	Kezia M'Clelland's father is a trustee

Note 17**Operating lease commitments**

The charity had operating leases at the year end with total future minimum lease payments as follows:

	Group	Group	UK Charity	UK Charity
	2022	2021	2022	2021
Amount falling due:				
Within 1 year	£29,430	-	£29,430	-
Within 1-5 years	-	-	-	-
	£29,430	-	£29,430	-

Note 18**Conduit funding**

	Group	Group	UK Charity	UK Charity
	2022	2021	2022	2021
Balance at start of year	-	-	-	-
Funding received during year	£13,746	-	-	-
Funding distributed during year	(£13,746)	-	-	-
Balance at end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Conduit funds are monies received for third parties and do not belong to the charity. We pass them through our accounts as a service to other charities to help our charitable purposes, but we do not claim Gift Aid nor have control over their use. The receipts and payments referred to above have been excluded from the Statement of Financial Activities.

Note 19**Waived expenses**

Trustees do not generally claim expenses in connection with their role as trustee. As a global charity, trustees may be required to travel internationally and do so at their own expense. It is not practical to quantify the value of expenses waived by trustees.

Note 20**Donations by trustees**

The amount of donations made by trustees of all the group are:

	Group	Group	UK Charity	UK Charity
	2022	2021	2022	2021
Donations from trustees	£170,588	£159,407	£82,295	£105,310

The UK Charity trustees are those of Viva Network Limited as listed on the International Board. The Group trustees also include the national boards (US, Hong Kong and Uganda).

Note 21

Subsidiary details

	Viva Network North America	Viva Network (Hong Kong) Ltd	Viva Network Africa
Registration number	84-1541857	1657942	4185
Net assets	£115,600	£129,532	£29,180
Net liabilities	£102,212	£11,447	£10,643
Net funds	£13,388	£118,085	£18,537
Gross income for year	£207,935	£236,195	£151,034
Gross expenditure for year	£244,880	£183,296	£128,338
Surplus / (deficit) for year	(£36,945)	£52,899	£22,696

The manner of control for both Viva Network North America and Viva Network (Hong Kong) Ltd is an agreement between the respective board and that of the UK charity. For Viva Network Africa (a registered foreign NGO in Uganda) the NGO Board in Uganda have recognised the entity as controlled by the UK entity.

Note 22**Analysis of changes in net debt**

	At 1 April 2021	Cash flows	Repayment of borrowing	Other non-cash movements	At 31 March 2022
Cash	£963,658	£599,757	-	-	£1,563,415
	£963,658	£599,757	-	-	£1,563,415
Loans falling due within 1 year	(£656,151)	-	£656,151	(£106,376)	(£106,376)
Loans falling due after 1 year	(£732,148)	-	£304,558	£106,376	(£321,214)
Total	(£424,641)	£599,757	£960,709	-	£1,135,825

Note 23**Prior period comparatives: Statement of financial activities**

	Restricted Funds 2021	Unrestricted Funds 2021	Total Funds 2021
Income from:			
Donations and legacies	£139,793	£815,924	£955,717
Charitable activities	£1,816,151	£63,902	£1,880,053
Other trading activities	-	£9,693	£9,693
Investments	-	£2,473	£2,473
Other	-	£10,138	£10,138
Total income	£1,955,944	£902,130	£2,858,074
Expenditure on:			
Raising funds	-	£284,022	£284,022
Charitable activities	£1,927,042	£385,587	£2,312,629
Total expenditure	£1,927,042	£669,609	£2,596,651
Net income / (expenditure)	£28,902	£232,521	£261,423

	Opening Balance 2020	Income 2020-21	Expenditure 2020-21	Transfer 2020-21	Closing Balance 2021
Note 24					
Prior period comparatives: Statement of funds					
Unrestricted funds					
General funds	£198,366	£902,130	(£658,912)	-	£441,584
Designated growth fund	£10,697	-	(£10,697)	-	-
Total Unrestricted funds	£209,063	£902,130	(£669,609)	-	£441,584
Restricted funds					
Network direct delivery	£4,523	£20,853	(£11,461)	-	£13,915
"Give a gift" donations	£778	£9,723	(£7,648)	-	£2,853
Asia - Standout	-	£1,086	(£1,086)	-	-
Bolivia	£33,227	£70,551	(£68,097)	-	£35,681
Cambodia	-	£28,341	(£22,228)	-	£6,113
Central America	-	£1,778	(£1,778)	-	-
Child protection	£3,721	(£3,815)	£94	-	-
Children in emergencies	-	£16,929	(£16,929)	-	-
Christmas parties	£2,484	£3,674	(£3,301)	-	£2,857
Church capacity building	-	£157	(£157)	-	-
City-wide influencing	-	£12,170	(£12,170)	-	-
COVID response	-	£23,915	(£19,908)	-	£4,007
East Africa	-	£5,000	-	-	£5,000
Europe	-	£3,243	(£3,243)	-	-
Impact evaluation	£63,265	£79,906	(£111,015)	-	£32,156
India	-	£49,381	(£48,546)	-	£835
Justice for children	£11,811	-	(£11,743)	-	£68
Latin America	£71	£11,207	(£10,159)	-	£1,119
Lebanon	-	£1,100	(£1,100)	-	-
Myanmar	£4,577	£8,244	(£8,335)	-	£4,486
Nepal	-	£12,289	(£12,289)	-	-
Research	£14,084	£18,660	(£10,781)	-	£21,963
Uganda	£30,591	£75,679	(£105,218)	-	£1,052
Uganda - FCDO GECT project	(£55,324)	£1,431,743	(£1,373,953)	-	£2,466
United Kingdom	£8,268	£50,930	(£44,744)	-	£14,454
Zambia	£735	£2,700	(£2,400)	-	£1,035
Zimbabwe	£3,950	£20,500	(£18,847)	-	£5,603
Total Restricted funds	£126,761	£1,955,944	(£1,927,042)	-	£155,663
Total funds	£335,824	£2,858,074	(£2,596,651)	-	£597,247

	Restricted Funds	Unrestricted Funds	Total Funds
	2021	2021	2021
Note 25			
<u>Prior period comparatives: Analysis of group net assets between funds</u>			
Fixed assets	-	£631,609	£631,609
Net current assets	£155,663	£542,123	£697,786
Creditors: amount due after one year	-	(£732,148)	(£732,148)
Total	£155,663	£441,584	£597,247

This statement has been derived from the consolidated accounts for Viva that are prepared and audited in the UK in GBP. It is indicative only, with both current and prior year figures being converted at the exchange rate prevailing on 31 March 2022: \$1 = £0.76156 .

PROFIT AND LOSS in US\$

	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
	2022	2022	2022	2021
Revenue				
Grants and Donations:				
General	\$210,018	\$739,575	\$949,593	\$1,254,947
From Charitable Activities	\$1,929,193	\$72,626	\$2,001,819	\$2,468,687
Events and Office Rental	-	\$17,878	\$17,878	\$12,728
Investment income (Interest)	-	\$3,306	\$3,306	\$3,247
Sale of office building	-	\$1,443,671	\$1,443,671	-
Sundry	-	\$8,522	\$8,522	\$13,312
Total Incoming Resources	<u>\$2,139,211</u>	<u>\$2,285,578</u>	<u>\$4,424,789</u>	<u>\$3,752,921</u>
Expenses				
Program services	\$2,074,693	\$764,911	\$2,839,604	\$3,036,700
Supporting services:				
Fundraising	-	\$359,821	\$359,821	\$372,947
Total Expenses:	<u>\$2,074,693</u>	<u>\$1,124,732</u>	<u>\$3,199,425</u>	<u>\$3,409,647</u>
Transfers between funds:	-	-	-	-
<u>Net (expenditure) / income</u>	<u>\$64,518</u>	<u>\$1,160,846</u>	<u>\$1,225,364</u>	<u>\$343,274</u>
Total Funds Brought Forward				
at 1 April	\$204,400	\$579,842	\$784,242	\$440,968
Total Funds Carried Forward				
at 31 March	<u>\$268,918</u>	<u>\$1,740,688</u>	<u>\$2,009,606</u>	<u>\$784,242</u>

This statement has been derived from the consolidated accounts for Viva that are prepared and audited in the UK in GBP. It is indicative only, with both current and prior year figures being converted at the exchange rate prevailing on 31 March 2022: \$1 = £0.76156 .

CONSOLIDATED BALANCE SHEET in US\$

At 31 March 2022

	Group 2022	Group 2021
Fixed Assets		
Tangible Assets	\$2,234	\$765,884
Investments	\$63,527	\$63,478
	<u>\$65,761</u>	<u>\$829,362</u>
Current Assets		
Debtors	\$552,188	\$574,926
Cash at bank and in hand	\$2,052,912	\$1,265,374
	<u>\$2,605,100</u>	<u>\$1,840,300</u>
Current Liabilities:		
Creditors falling due within one year	\$239,471	\$924,041
	<u>\$2,365,629</u>	<u>\$916,259</u>
Net Current Assets		
	<u>\$2,431,390</u>	<u>\$1,745,621</u>
Long Term Liabilities		
Creditors falling due after one year	\$421,784	\$961,379
	<u>\$421,784</u>	<u>\$961,379</u>
	<u>\$2,009,606</u>	<u>\$784,242</u>
Net Assets		
	<u>\$2,009,606</u>	<u>\$784,242</u>
Funds		
Restricted funds	\$268,918	\$204,400
Unrestricted funds		
General funds	\$1,740,688	\$579,842
Total Funds	<u>\$2,009,606</u>	<u>\$784,242</u>

This statement has been derived from the consolidated accounts for Viva that are prepared and audited in the UK in GBP. It is indicative only, with both current and prior year figures being converted at the exchange rate prevailing on 31 March 2022: HK\$1 = £0.097303 .

PROFIT AND LOSS in Hong Kong \$

	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
	2022	2022	2022	2021
Revenue				
Grants and Donations:				
General	\$1,643,745	\$5,788,420	\$7,432,165	\$9,822,078
From Charitable Activities	\$15,099,184	\$568,421	\$15,667,605	\$19,321,634
Events and Office Rental	-	\$139,924	\$139,924	\$99,617
Investment income (Interest)	-	\$25,878	\$25,878	\$25,415
Sale of office building	-	\$11,299,158	\$11,299,158	-
Sundry	-	\$66,699	\$66,699	\$104,190
Total Incoming Resources	<u>\$16,742,929</u>	<u>\$17,888,500</u>	<u>\$34,631,429</u>	<u>\$29,372,934</u>
Expenses				
Program services	\$16,237,968	\$5,986,719	\$22,224,687	\$23,767,296
Supporting services:				
Fundraising	-	\$2,816,207	\$2,816,207	\$2,918,941
Total Expenses:	<u>\$16,237,968</u>	<u>\$8,802,926</u>	<u>\$25,040,894</u>	<u>\$26,686,237</u>
Transfers between funds:	-	-	-	-
Net (expenditure) / income	<u>\$504,961</u>	<u>\$9,085,574</u>	<u>\$9,590,535</u>	<u>\$2,686,697</u>
Total Funds Brought Forward				
at 1 April	\$1,599,774	\$4,538,240	\$6,138,014	\$3,451,317
Total Funds Carried Forward				
at 31 March	<u>\$2,104,735</u>	<u>\$13,623,814</u>	<u>\$15,728,549</u>	<u>\$6,138,014</u>

This statement has been derived from the consolidated accounts for Viva that are prepared and audited in the UK in GBP. It is indicative only, with both current and prior year figures being converted at the exchange rate prevailing on 31 March 2022: HK\$1 = £0.097303 .

CONSOLIDATED BALANCE SHEET in Hong Kong \$

At 31 March 2022

	Group 2022	Group 2021
Fixed Assets		
Tangible Assets	\$17,484	\$5,994,335
Investments	\$497,210	\$496,819
	<u>\$514,694</u>	<u>\$6,491,154</u>
Current Assets		
Debtors	\$4,321,799	\$4,499,769
Cash at bank and in hand	\$16,067,490	\$9,903,686
	<u>\$20,389,289</u>	<u>\$14,403,455</u>
Current Liabilities:		
Creditors falling due within one year	\$1,874,261	\$7,232,182
	<u>\$18,515,028</u>	<u>\$7,171,273</u>
Net Current Assets		
	<u>\$19,029,722</u>	<u>\$13,662,427</u>
Long Term Liabilities		
Creditors falling due after one year	\$3,301,173	\$7,524,413
	<u>\$3,301,173</u>	<u>\$7,524,413</u>
	<u>\$15,728,549</u>	<u>\$6,138,014</u>
Net Assets		
	<u>\$15,728,549</u>	<u>\$6,138,014</u>
Funds		
Restricted funds	\$2,104,735	\$1,599,774
Unrestricted funds		
General funds	\$13,623,814	\$4,538,240
Total Funds	<u>\$15,728,549</u>	<u>\$6,138,014</u>



International Board

David Bright³
Minakhi Chowdhury-Westlake²
Adrian Cooper (*Chair*)^{1,2,3,4}
Jonathan Cox¹
Ian DeVilliers³ (*from 6 January 2022*)
Rob Lilwall (*until 24 November 2021*)
Julie Muyenje⁴
Philip Niem
Teresa Phiri⁴
Timothy Pottle²
Dave Scott (*from 13 May 2021*)
Michael L Sloane
James Tavener¹
Katherine Thompson⁴ (*from 14 February 2022*)

^{1,2,3} Subcommittees of the International Board

1 – Finance and Risk, 2 – Fundraising, 3 – Programme, 4 – People

Company Secretary:

Eleanor Cameron (*until 23 September 2022*)

Leadership Team

Mark Stavers	Chief Executive
Anna Barker	International Director (<i>on maternity leave from Jun 2022</i>)
Jane Travis	Acting International Director (<i>from Jun 2022</i>)
Kezia McClelland	People Care Director
Andrew Dubock	Fundraising & Communications Director
Carmen Alvarez	Latin America Director
Gary Kamaal	India Director
Matt Coulson	Asia Director
Mim Friday	Africa Director

Note – Gary Kamaal and Carmen Alvarez are employed by our partner organisations in India and Costa Rica.

US Board

Jonathan Booth
Jenny Evans (*Treasurer*)
Scott Hannah (*until 15 September 2021*)
John Hightower
Adrian Cooper
William Reichardt
Michael L. Sloane (*Chair*)
Steve Ujvarosy

Hong Kong Board

Colum Bancroft (*Treasurer*) (*until 24 November 2021*)
Stephen Barry
Jess Evans
Joanna Ko (*from November 2021*)
Jacky Lam
Rob Lilwall (*Chair*) (*until 24 November 2021*)
Linnet Ma (*Treasurer*) (*from November 2021*)
Philip Niem (*Vice-Chair and then Chair*)

Uganda Board

Mim Friday
Nathan Nshakira
Mark Stavers

Bankers: NatWest Bank Plc, Willow Court, Minns Business Park, 7 West Way, Oxford, OX2 0JB

Auditors: Godfrey Wilson Ltd, 5th Floor, Mariner House, 62 Prince Street, Bristol, BS1 4QD

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