



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

FINANCIAL STATEMENTS AND  
TRUSTEES' REPORT

End February 2019



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

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2019  
FOR  
CHIVA AFRICA**

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

**CHIVA AFRICA**

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FOR THE YEAR ENDED 28 FEBRUARY 2019**

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## **CHIVA AFRICA**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2019**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 28 February 2019. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

#### **OBJECTIVES AND ACTIVITIES**

##### **Our Vision**

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

##### **Our Mission**

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

##### **Our Goals**

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

##### **Our Approach**

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

##### **Our Programmes**

Our programme work is delivered by our sister organisation CHIVA South Africa. During this time period our paediatric work focused on KwaZulu-Natal (KZN). Our experienced, paediatric health focused team provided on-site mentoring and teaching to five health facility teams in Harry Gwala, KZN. This was complemented by year-long remote support.

Through our Adolescent Programme, 'Our Youth, Our Future', we successfully completed our support to fifteen health facilities, working alongside staff teams in ten clinics in eThekweni and five in Ugu, helping them to strengthen the Adolescent and Youth Friendly Services (AYFS) they offer to their community. At the beginning of 2019 we commenced planning for new mentoring and teaching programmes in Amajuba and uMzinyathi districts of KZN which will start during 2019.

During the 2018/19 year we continued our partnership with United Nations Population Fund (UNFPA SA), following on from our successful project in 2017/18.

Further details of both these programmes can be found below.



## CHIVA AFRICA

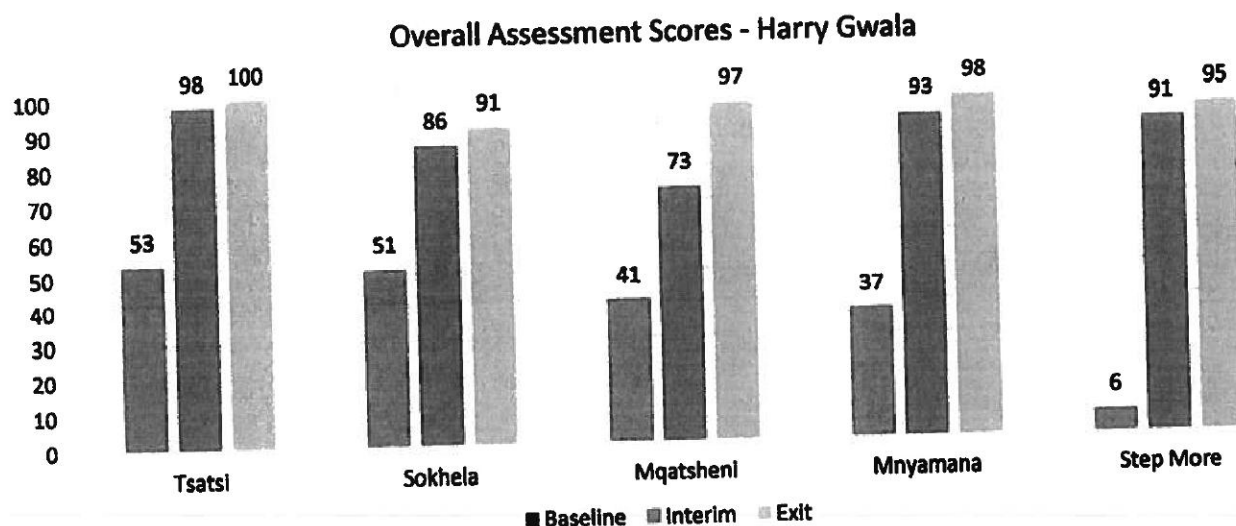
### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2019

#### OBJECTIVES AND ACTIVITIES (cont.)

##### Paediatric Programme – Harry Gwala, KwaZulu-Natal

This year we completed our partnership with Harry Gwala District DOH delivering our paediatric programme in five facilities. The programme team also included an Adolescent and Youth Friendly Services expert to work with each facility on their adolescent and youth services. The programme continued our intensive, target driven year-long programme based on standards for paediatric and adolescent care developed with the DOH. Performance against these standards was measured at inception, mid-way through the year, and at exit. The assessments were carried out with the support of supervisors and Operational Managers at each facility.

The graph below, shows the performance of each facility against the standards at each stage of assessment. As can be seen there have been significant improvements across all facilities.



In 2019 we will be moving this programme to Amajuba and uMzinyathi Districts.

*'We would like to say that our year working with CHIVA South Africa has been a fruitful, productive and fantastic moment working with this team. Most of the gaps that were identified have been corrected and we promise to continue and sustain the level that we have achieved'. Mrs M L Mokapela, Operational Manager, Mqatsheni Clinic*

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

Young women are disproportionately affected by HIV in South Africa: new HIV infections among young women aged 15–24 years were more than double those among young men: 69 000 new infections among young women, compared to 25 000 among young men. HIV treatment was also higher among women than men, with 65% of adult women living with HIV on treatment, compared to 56% of adult men. (<https://www.unaids.org/en/regionscountries/countries/southafrica>)

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

## **CHIVA AFRICA**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2019**

#### **OBJECTIVES AND ACTIVITIES (cont.)**

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

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

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

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.

#### **Strengthening Adolescent and Youth Friendly Services in 15 Health Facilities**

In 2018 we worked with 15 Primary Health Centres (PHC) in KwaZulu-Natal; 10 in eThekwinl District and five in Ugu District.

The Districts to focus on, and subsequent PHCs to work with, were selected in partnership with Provincial and District Department of Health (DOH), and in the case of eThekwinl alongside our partners ELMA Philanthropies and MatCH (Maternal Adolescent and Child Health) as year 3 of the Unfinished Business programme. In each of the 15 PHCs our aim was to support the staff team in achieving the 10 NDOH standards for Adolescent and Youth Friendly Services (AYFS), ultimately building capacity of health facilities to deliver quality treatment and prevention services for young people.

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

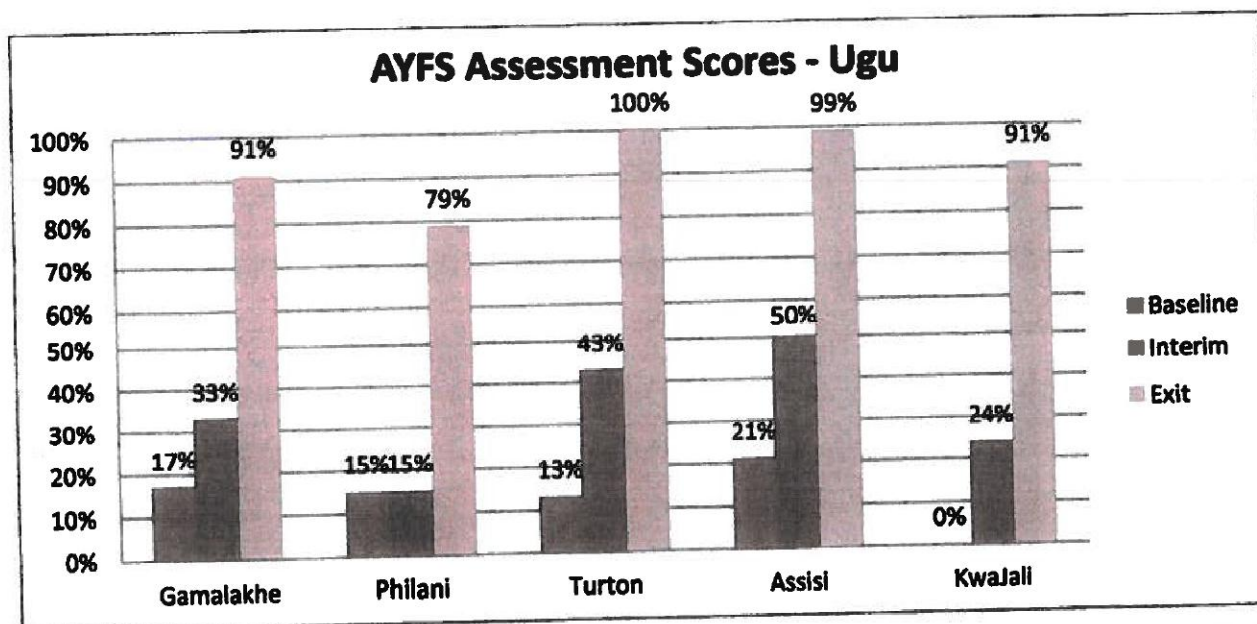
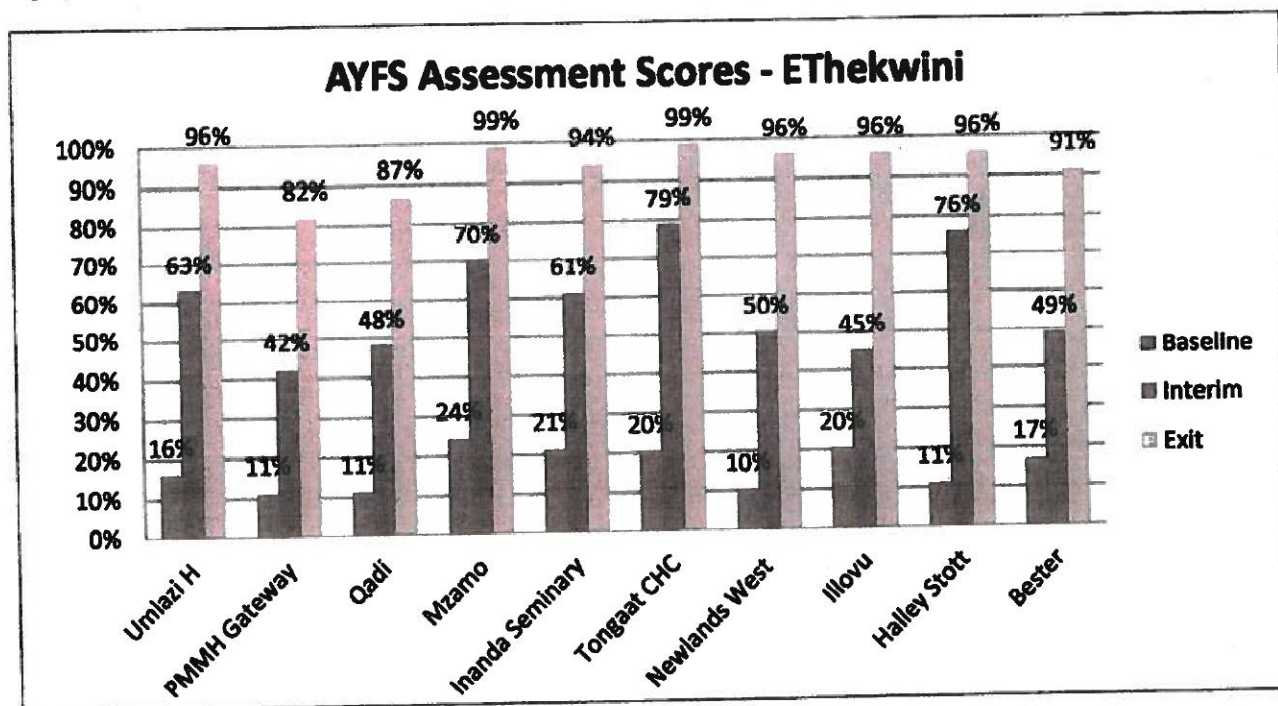
The baseline analysis influenced the focus of our monthly on-site teaching, mentoring and remote support, ensuring our intervention is bespoke for each PHC. Ongoing quality improvement cycles throughout the year, as well as interim assessments using the same tool as at baseline, ensured that teaching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

## CHIVA AFRICA

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2019

#### OBJECTIVES AND ACTIVITIES (cont.)

The graphs below show the results we achieved across the 15 PHCs.



## CHIVA AFRICA

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2019

#### OBJECTIVES AND ACTIVITIES (cont.)

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

- Happy hours for young people – prioritising young people at certain times of the day which suit them e.g. after school.
- Fast tracking adolescents when they come for appointments during school hours.
- Outreach activities, such as presentations and posters in schools, youth days in the community at weekends or in school holidays, and also promotion on local radio.

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

*'You took us from nowhere to a better performing institution on the AYFS programme. The knowledge, skills, paediatric ART, disclosure and management ... and mentoring gave Myamana Clinic a new name: Youth User Friendly Facility. We appreciated your presence.'* Mrs A T Moloinyane, Operational Manager, Mnyamana Clinic

This programme has been recently closed at the request of the KZN DOH. They believe that they are now sufficiently skilled and capacitated to lead all AYFS programmes without partner support. We wish them every success and are happy to discuss this in the future should the need arise.

#### UNFPA AYFS Partnership – On-site mentoring and support to 20 clinics in uThukela District

Following our successful pilot programme with UNFPA in 2017 we received further funding in 2018 to enable us to implement AYFS as well as integration of SRH/HIV/TB and Gender Based Violence services. These programmes are aimed at strengthening the capacity of relevant stakeholders to provide quality information and services. We also built stronger linkages between schools, communities and health service providers in order to promote the adoption of healthy sexual behaviours and increase access to relevant and age-appropriate services.

This programme took place in 20 clinics across the district and incorporated piloting of a Comprehensive Sexuality Education manual to out of school adolescents, and intergenerational dialogues at two high schools in the district (Bhekathina and Bonokuhle). The programme was viewed as highly successful by the District health team.

#### Organisational Development and Support to CHIVA SA

This period has seen considerable organisational development following the decision to transition many of the functions of CHIVA Africa (UK) to CHIVA SA by the end of February 2019. The key areas of focus have been:

- Board development: Strengthening both the CHIVA Africa and CHIVA SA boards to be appropriate for the changing needs of each organisation was a priority. At CHIVA Africa, two trustees have been recruited (to start March 2019) to support greater fundraising in the UK, while at CHIVA SA two trustees have been recruited to lead on finance and governance, and fundraising and network development.
- Leadership transition: The relocation of the CEO role from CHIVA Africa to CHIVA SA has been a priority and the handover and support to the incoming CEO (previous CHIVA SA Country Director) was managed by the CHIVA Africa CEO and overseen by both board of trustees.
- Ongoing support from CHIVA Africa to CHIVA SA has continued in the following areas:
- Partnership development: Support was also provided to help manage ongoing funding and programme partnerships with organisations such as MatCH, The ELMA Foundation, World Relief Australia and UNFPA.
- HR and team building: Providing on-going support and development to the team.



## **CHIVA AFRICA**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2019**

#### **FINANCIAL REVIEW**

##### **Income**

Income for this period totalled £229,074 which included unrestricted and restricted funding, as well as in-kind income. Overall expenditure was used to further CHIVA Africa's mission as outlined above, as well as fundraising activity aimed at securing income for future programmes. The income can be broken down as follows:

- Income from trusts and foundations continued to provide the base of our programme funding with income reaching £114,375. Funders included Yad Mordechai, The David and Elaine Potter Foundation and The Ida Davis Foundation. Restricted funding made up £2,500 of this total.
- South African ICONS fundraising event: In June 2018, in partnership with Afrika Tikkun and Help2Read we held a fundraising event to celebrate 30 South African icons of the last century. The gala dinner and auction, held at the V&A Museum of Childhood in London, was attended by more than 200 people and supported by many of the South African icons. A total profit of £86,440 was made from the event which was split equally between the three charities.
- Donations from individual supporters totalled £46,534.71. This included income from donations, sponsored events, and gift aid.
- We continued to receive valuable support through in-kind donations, both through pro bono expertise in the organisation of our fundraising event and for administrative support, as well as the generous donation of office space.

##### **Expenditure**

Expenditure in 2018/19 continued to be focused around our core programme work in South Africa and fundraising in the UK. Expenditure totalled £225,162. This included:

- Unrestricted programme funding to CHIVA South Africa of £119,337. This is the most unrestricted funding CHIVA Africa has ever sent to CHIVA South Africa.
- Restricted expenditure stood at £2,500. This was made up of funding from The Ida Davis Foundation.
- At the end of the year, the total funds balance stood at £84,506, made up of reserves and money earmarked for organisational investment in 2019/20.
- Expenditure on fundraising came to £40,244, the majority of which was spent on the South African Icons fundraising event and salaries.

##### **CHIVA South Africa**

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

As well as carrying out the operational activities within South Africa, CHIVA SA also undertakes income generation activities. During the year to 28 February 2019 a total of R3,741,171.94 (£212,566.58\*) was raised in South Africa. Together with CHIVA Africa income (and in-kind income), group income for this financial period totalled £441,640.58.\*

\*For the benefit of consolidating accounts across UK and South Africa an exchange rate of £1 = ZAR 17.6 was used. This was the average exchange rate for the period 1st March 2018 to 28th February 2019.

## **CHIVA AFRICA**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2019**

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

##### **Governing document**

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

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

**Registered Company number**  
06967769 (England and Wales)

**Registered Charity number**  
1132935

**Registered office**  
2 Lyttelton Road  
London  
N2 0EF

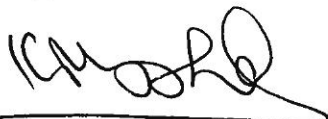
##### **Trustees**

Dr C S Ball	
Mrs K Kuper	- resigned 08.10.2018
Dr K Moshal	
Ms F Meyerowitz	
Ms I Jacobson	- resigned 18.04.2018
Mrs F M Lindblom	- appointed 11.02.2019
S R Wood	- appointed 11.02.2019

##### **Company Secretary**

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

Approved by order of the board of trustees on 31/10/2019 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 28 February 2019.

**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  
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Chartered Accountants  
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London  
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Date: 22 October 2019

**CHIVA AFRICA**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 28 FEBRUARY 2019**

			28.2.19	28.2.18
	Unrestricted	Restricted	Total funds	Total funds
Not	fund	fund		
es	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations	<u>226,574</u>	<u>2,500</u>	<u>229,074</u>	<u>260,088</u>
<b>Total</b>	<b>226,574</b>	<b>2,500</b>	<b>229,074</b>	<b>260,088</b>
<b>EXPENDITURE ON</b>				
Raising funds	40,244	-	40,244	63,558
Charitable activities				
General charitable activities	<u>182,418</u>	<u>2,500</u>	<u>184,918</u>	<u>188,819</u>
<b>Total</b>	<b>222,662</b>	<b>2,500</b>	<b>225,162</b>	<b>252,377</b>
<b>NET INCOME</b>	<b>3,912</b>	<b>-</b>	<b>3,912</b>	<b>7,711</b>
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	<u>80,594</u>	<u>-</u>	<u>80,594</u>	<u>72,883</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b><u>84,506</u></b>	<b><u>-</u></b>	<b><u>84,506</u></b>	<b><u>80,594</u></b>

The notes form part of these financial statements



**CHIVA AFRICA****BALANCE SHEET  
AT 28 FEBRUARY 2019**

	Notes	28.2.19 £	28.2.18 £
<b>CURRENT ASSETS</b>			
Debtors	6	342	904
Cash at bank		<u>85,902</u>	<u>83,038</u>
		86,244	83,942
<b>CREDITORS</b>			
Amounts falling due within one year	7	<u>(1,738)</u>	<u>(3,348)</u>
<b>NET CURRENT ASSETS</b>		<u>84,506</u>	<u>80,594</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		84,506	80,594
<b>NET ASSETS</b>		<u>84,506</u>	<u>80,594</u>
<b>FUNDS</b>	9		
Unrestricted funds		84,506	80,594
Restricted funds		<u>-</u>	<u>-</u>
<b>TOTAL FUNDS</b>		<u>84,506</u>	<u>80,594</u>

The notes form part of these financial statements

continued...

**CHIVA AFRICA**

**BALANCE SHEET - CONTINUED  
AT 28 FEBRUARY 2019**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2019 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

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

The financial statements were approved by the Board of Trustees on 31/10/2019 and were signed on its behalf by:



Dr K Moshal -Trustee

## CHIVA AFRICA

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2019

#### 1. ACCOUNTING POLICIES

##### Basis of preparing the financial statements

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

##### Income

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

##### Expenditure

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

##### Taxation

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

##### Fund accounting

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

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

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

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

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

	28.2.19	28.2.18
	£	£
Other operating leases	<u>24,960</u>	<u>24,960</u>

#### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 28 February 2019 nor for the year ended 28 February 2018.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 28 February 2019 nor for the year ended 28 February 2018.

**CHIVA AFRICA**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 28 FEBRUARY 2019**

**4. STAFF COSTS**

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

	28.2.19	28.2.18
	<u>0.6</u>	<u>2</u>

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

	28.2.19	28.2.18
£60,001 - £70,000	<u>-</u>	<u>1</u>

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	<u>235,165</u>	<u>24,923</u>	<u>260,088</u>
<b>Total</b>	<b>235,165</b>	<b>24,923</b>	<b>260,088</b>
 <b>EXPENDITURE ON</b>			
Raising funds	63,558	-	63,558
Charitable activities	<u>163,896</u>	<u>24,923</u>	<u>188,819</u>
General charitable activities			
<b>Total</b>	<u>227,454</u>	<u>24,923</u>	<u>252,377</u>
 <b>NET INCOME</b>	<b>7,711</b>	<b>-</b>	<b>7,711</b>
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>72,883</u>	<u>-</u>	<u>72,883</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<u><b>80,594</b></u>	<u><b>-</b></u>	<u><b>80,594</b></u>

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	28.2.19 £	28.2.18 £
VAT	342	177
Prepayments	<u>-</u>	<u>727</u>
	<u><b>342</b></u>	<u><b>904</b></u>



**CHIVA AFRICA**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 28 FEBRUARY 2019**

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	28.2.19	28.2.18
	£	£
Social security and other taxes	1,738	2,952
Other creditors	-	396
	<u>1,738</u>	<u>3,348</u>

**8. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted fund	Restricted fund	Total	28.2.19 funds	28.2.18 Total funds
	£	£		£	£
Current assets	86,244	-		86,244	83,942
Current liabilities	<u>(1,738)</u>	<u>-</u>		<u>(1,738)</u>	<u>(3,348)</u>
	<u>84,506</u>	<u>-</u>		<u>84,506</u>	<u>80,594</u>

**9. 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
	<u>80,594</u>	<u>3,912</u>	<u>84,506</u>
<b>TOTAL FUNDS</b>			

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)	-
	<u>229,074</u>	<u>(225,162)</u>	<u>3,912</u>
<b>TOTAL FUNDS</b>			

**CHIVA AFRICA**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 28 FEBRUARY 2019**

**9. MOVEMENT IN FUNDS - continued**  
**Comparatives for movement in funds**

	At 1.3.17	Net movement in funds	At 28.2.18
	£	£	£
Unrestricted Funds			
General fund	72,883	7,711	80,594
	<u>72,883</u>	<u>7,711</u>	<u>80,594</u>
<b>TOTAL FUNDS</b>			

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	235,165	(227,454)	7,711
Restricted funds			
Restricted	24,923	(24,923)	-
	<u>260,088</u>	<u>(252,377)</u>	<u>7,711</u>
<b>TOTAL FUNDS</b>			

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

	At 1.3.17	Net movement in funds	At 28.2.19
	£	£	£
Unrestricted funds			
General fund	72,883	11,623	84,506
	<u>72,883</u>	<u>11,623</u>	<u>84,506</u>
<b>TOTAL FUNDS</b>			

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	461,739	(450,116)	11,623
Restricted funds			
Restricted	27,423	(27,423)	-
	<u>489,162</u>	<u>(477,539)</u>	<u>11,623</u>
<b>TOTAL FUNDS</b>			

**CHIVA AFRICA**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 28 FEBRUARY 2019**

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 28 February 2019.

**11. INKIND INCOME AND EXPENSES**

It is confirmed that the Inkind Income in the year was £24,960 with the Inkind Expenses being £24,960 for the same period.

**12. FUNDRAISING EXPENSES**

It is confirmed that the Fundraising expenses of £39,460 in the year is comprised of event expenditure of £14,903, salary costs of £22,623 and other expenditure of £1,934.

**CHIVA AFRICA****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 28 FEBRUARY 2019**

	<b>28.2.19</b>	<b>28.2.18</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	<b>201,614</b>	<b>193,565</b>
Restricted funding	<b>2,500</b>	<b>24,923</b>
Inkind Income	<b><u>24,960</u></b>	<b><u>41,600</u></b>
	<b><u>229,074</u></b>	<b><u>260,088</u></b>
<b>Total incoming resources</b>	<b>229,074</b>	<b>260,088</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Advertising	<b>490</b>	<b>1,800</b>
Fundraising Expenses	<b>39,460</b>	<b>60,850</b>
Postage and carriage	<b>78</b>	<b>19</b>
Printing	<b>-</b>	<b>672</b>
Just Giving	<b><u>216</u></b>	<b><u>217</u></b>
	<b>40,244</b>	<b>63,558</b>
<b>Charitable activities</b>		
Wages	<b>22,623</b>	<b>56,253</b>
Social security	<b>2,008</b>	<b>4,982</b>
Pensions	<b>1,341</b>	<b>1,447</b>
Inkind Rent	<b>24,960</b>	<b>24,960</b>
Telephone	<b>-</b>	<b>170</b>
Audit and Accountancy fees	<b>1,662</b>	<b>1,870</b>
Consultancy Fees	<b>5,121</b>	<b>4,700</b>
Professional Fees	<b>-</b>	<b>500</b>
Bank charges	<b>612</b>	<b>26</b>
I.T. expenses	<b>2,112</b>	<b>5,052</b>
Travel	<b>1,224</b>	<b>4,019</b>
Insurance	<b>1,218</b>	<b>1,038</b>
CHIVA SA - Programme Funding	<b>121,837</b>	<b>81,923</b>
Communications	<b>120</b>	<b>190</b>
Events/Conferences	<b>-</b>	<b>1,689</b>
Sundry	<b><u>80</u></b>	<b><u>-</u></b>
	<b><u>184,918</u></b>	<b><u>188,819</u></b>
<b>Total resources expended</b>	<b>225,162</b>	<b>252,377</b>
<b>Surplus</b>	<b><u>3,912</u></b>	<b><u>7,711</u></b>