

VIVA NETWORK

England & Wales · Charity number 1053389

Details

Status Registered

Legal form Charitable company

Company number [03162776](#)

Registered 1996-02-28

Register [View on the Charity Commission register](#)

Contact

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CMS House
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Activities

Objects: 1) TO ADVANCE THE CHRISTIAN FAITH AMONGST CHILDREN AT HIGH RISK WORLDWIDE, ESPECIALLY STREET CHILDREN. 2) TO ENABLE AN IMPROVED QUALITY OF LIFE THROUGH THE RELIEF OF POVERTY, SICKNESS AND DISTRESS AMONGST THESE CHILDREN. 3) 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.

Activities: An international Christian charity, Viva is inspiring lasting change in children's lives through the power of collective action because it has a vision to see children safe, well and fulfilling their God-given potential. Viva believes that a network of churches and community organisations, locally focused and united in purpose, is the best possible vehicle for bringing lasting change for children.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Economic/community Development/employment
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- Argentina
- Bolivia
- Burma
- Cambodia
- Colombia
- Costa Rica
- Denmark
- Dominican Republic
- El Salvador
- Guatemala
- Honduras
- Hong Kong
- India
- Lebanon
- Malawi
- Mexico
- Nepal
- Nicaragua
- Panama
- Paraguay
- Philippines
- South Africa
- Tanzania
- Uganda
- United States
- Venezuela
- Zambia
- Zimbabwe
- Oxfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,243,057	£1,731,100	£103,377	24
2024-03-31	£2,121,861	£2,549,114	£591,420	29
2023-03-31	£2,229,352	£2,741,114	£1,018,673	28
2022-03-31	£3,369,742	£2,436,554	£1,530,435	27
2021-03-31	£2,858,074	£2,596,651	£597,247	30

Trustees

Name	Role	Appointed
Adrian Cooper		2019-03-26
David Jonathan Bright		2015-11-13
Dr Susan Leigh Greener		2025-12-05
Ian De Villiers		2022-01-06
JONATHAN COX		2018-07-20
Nathan Nshakira		2024-09-16
Philip Niem		2020-07-18

VIVA NETWORK

England & Wales - Charity number 1053389

Accounts



Annual Report and Accounts

For the year ending 31 March 2025

Viva is the operating name of Viva Network (a company limited by guarantee)

Registered Address: CMS House, Watlington Road, Oxford, OX4 6BZ

Charity Number (England & Wales): 1053389

Company Registration Number (England & Wales): 3162776

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Cover image

Image is representative. Photo credit: FG Trade Latin (istockphoto.com)

Introduction

From the Chair

This year, there have been massive changes in government-funded aid and development – all around the world. It's sent shockwaves through the sector, and most significantly of all, it's the vulnerable – often children – that are suffering the most.

Now, more than ever, it's vital that churches work together in communities to care for children and their families. If they don't, who will? Viva's approach is one that's needed – and highly relevant in the current development climate. We support locally led churches and organisations in communities around the world – enabling them to leverage their existing resources by working together to make more impact in the lives of children.

We haven't been immune to the difficult funding landscape, and, as a result, we've had to make difficult decisions to reduce the size of our global staff team. As sad and painful as that has been, it was also an opportunity for us to continue to focus on our core mission and hone our plans for the future. In fact, at a recent board meeting, one board member said that despite the challenges, Viva is healthier now than they can remember. And I think that's true: we have a clearer understanding of our mission, we're more focused than ever, and we have an emerging structure well suited to delivering that mission.

As we look forward to celebrating our 30th birthday next year, I'm excited about the priorities we've identified for the next five years (see page 19). I think they're the right ones, and with the support of our donors, we can make an incredible impact.

I want to take this opportunity to thank every single one of our donors, our dedicated and talented staff team, and our partner networks of churches and organisations around the world, who are serving vulnerable children and their families. It's a joy for us as the board to serve them in this vital work that they are doing.

Adrian Cooper

Chair of the Board

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From the Chief Executive

Amid the challenge, clarity and celebration that Adrian has written about, as we release this Annual Report, I have a sense of eager anticipation.

I'm spurred on by the faithfulness of our long-term supporters and the new ones coming on board. I am encouraged by the transformation that this support is enabling in the lives of children, families and communities. This motivates us to do more to support more churches and organisations to work together to make a bigger and better impact in the lives of children.

I finished the year with a visit to Nepal to see firsthand the work of our partner network, CarNetNepal. As children showed me their artwork of the jobs they wanted to do – as you can see on the next page – I was reminded of the importance of hope. These children were part of Learning Spaces – run by churches embedded in communities, supported by CarNet – made possible by funding from people like you. These are children who have a dream for their future, which is being stimulated and made possible by their ability to thrive in their education. I was also reminded about the importance of resilience: despite huge hurdles, these children and families are working determinedly for a better future.

One of these Learning Spaces was being run by a church in a rural community. Previously, the church had been an unwelcome presence in the community – now, as it supports children and families, it is celebrated. The church, which was literally high up on a hillside, was a powerful reminder of Jesus's words recorded in Matthew 5:14, "You are the light of the world."

In the pages that follow, you'll read how, as churches and organisations come together in communities, cities and countries around the world, their light can shine even brighter as they work together to transform the lives of children in their communities.

I eagerly anticipate what is possible in the year ahead as we work together for children – spurred on by the hope and resilience of the children I met in Nepal. Thank you for all you are making possible as you support Viva.

Phil Green

Chief Executive

About Viva

We want children everywhere to have...

LIFE IN ALL ITS FULLNESS*

**Fullness = safe, thriving and learning.*

This year, half of all children in the world – that's one billion children – will experience physical, sexual, or emotional violence.

Churches and organisations are already rooted in their communities, ideally positioned to make a difference.

By working together, churches and organisations can leverage their resources and expertise to provide a more effective, long-term response to the needs of children in their communities.



This is a stock image. Photo credit: Fernanda Reyes (Source: istockphoto.com)

Viva inspires, equips and connects networks of churches and community-based organisations to work together to make a bigger, better and longer-lasting impact in the lives of children.

Viva's model **connects** churches and organisations in networks, building their **capacity** and encouraging them to take **collective action** to transform children's lives and have increased **citywide influence**.

Viva does this by providing coaching, supporting programme implementation, helping access funding, creating tools to measure impact, and facilitating a global community of learning.

Our supporters make all this possible. Thank you.

Our Partner Networks

Viva is currently supporting 42 partner networks in 26 countries made up of more than 5,300 churches and organisations. These churches and organisations are impacting the lives of more than one million children each year.



● Viva, as a global organisation, includes three fundraising hubs in Hong Kong, UK and USA, and we operate as a truly global team with staff, contractors and volunteers based all over the world.

● Our partner networks are independent entities.

● Viva Denmark is a separate organisation that supports networks in Honduras, Philippines and Zimbabwe.

Viva's Contribution

Examples of how Viva has inspired, equipped, mobilised and supported our partner networks over the past year.

Connecting

Viva **inspires** churches and organisations to form networks with a shared vision for children and connects them to a global community of learning and action.

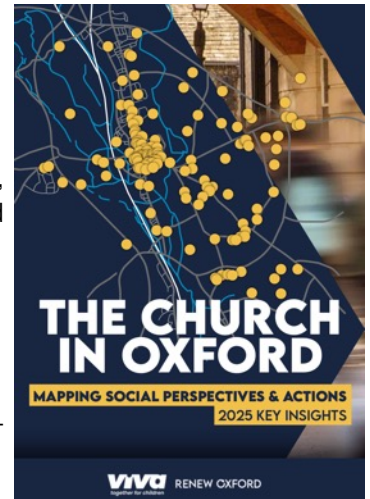
Network Training Course

The Network Training Course supports networks in their development, covering six modules including the basics of running a network, establishing an identity, strategic planning, and measuring impact. Networks often struggle to sustain themselves, stagnating over time. This course captures the learning gathered over the 30 years Viva has been helping networks to succeed.

This year, members of the Rizal Children Ministries Network, a regional network of the Philippine Children's Ministries Network (PCMN: thepcmn.org), immersed themselves in the six modules, facilitated by Fe Foronda, PCMN's leader, and Clarence, the Network Development Officer, part of whose salary Viva funds. As they evaluated the training, participants noted that it enriched them with valuable knowledge and insights into network development, while deepening their understanding of God's heart for children.

Mapping

Churches and organisations in a city often work independently, unaware of what others are doing, and missing out on opportunities for collaboration. Networks use situational mapping at strategic points – as they begin or expand, during times of renewal, or when setting goals for the future. Building on everything we've learnt supporting networks around the world, this year, Viva spearheaded a mapping exercise to understand what work is already happening in churches across two locations in the UK: Oxford and King's Lynn, Norfolk. Activities include desk research, a comprehensive survey, in-person interviews and focus groups. This work will continue into the next financial year, enhancing the potential for these churches and organisations to collaborate and better support their communities.



Team Spotlight: Adrienne, Hong Kong

Adrienne is a coach for four networks in Asia: the Philippine Children's Ministries Network (PCMN); Peace Team Cambodia (PTC); CarNetNepal (CarNet); and Children's Development Network Myanmar (CDNM). She coordinated an Asian network gathering held in October 2024, when network leaders from Cambodia, the Philippines, and Nepal convened in Hong Kong, with those from Myanmar joining online. It included a cross-network learning session where coordinators presented their network's expertise in child protection, responding to climate change, education, and church mobilisation.

Adrienne notes that *“learning and meaningful collaboration are born out of relationships and I hope that as the Asia and global networks connect more with one another, they will grow into a flourishing ‘network of networks’ that strengthen and mobilise one another in their calling to serve at-risk children and families.”* One highlight for her was at the Hong Kong Annual Dinner, *“When the coordinators shared words of encouragement and prayed in their own language over the coordinators in Myanmar and for peace and reconciliation in the nation.”*



Capacity Building

Viva **equips** networks of churches and organisations through training, providing tools, coaching and peer-to-peer learning to build their capacity to better care for children.

God's Heart for Child Protection and Safeguarding

God's Heart for Children, published by Langham Publishing, provides an overview of a kingdom approach and the responsibility Christians have for and with children. It was co-edited by Lucy Kajidori, and this year Lucy led the editing team for a new book, 'God's Heart for Child Protection and Safeguarding.' Content includes:

- Viva coach Tryphosa Kwagala sharing a story about gender-based violence against a girl in Uganda.
- Christina Rai and Sanjay Limbu from Viva's partner network, CarNetNepal, presenting a case study about forced child marriage.
- Ameeta Bahadur, from Viva India, and Kezia M'Clelland, the Viva Director of People and Organisation, sharing about Viva's phone mentoring programme.
- Viva coach Isaac Saldivar expounding about child safeguarding in the Paraguayan church.

Quality Improvement Systems in Africa

For over 25 years, Viva's Quality Improvement System (QIS) has helped churches and organisations become healthier and provide better care for children. Grants from two foundations have enabled Viva to update our QIS resources and support six networks in Africa to participate in QIS. Network representatives met in Uganda, hosted by Viva and Viva's partner CRANE (Children at Risk Action Network) to receive training on the updated materials and make plans on how to deliver the six modules.

Following the QIS governance training, one participating church in Zimbabwe established a board. *"It became clear that we needed stronger foundations to truly protect and serve the children in our care,"* Apostle Misha shared.

"Governance isn't just for businesses; it's essential for creating a safe environment for our children, too."



Photo credit: CRANE

Team Spotlight: Michelle, South Africa

As QIS Facilitator, Michelle supports networks implementing QIS as they develop a community of practice, allowing them to learn from one another. Below, she shares a little more about her role.

What were some of the challenges in the past year? The networks – and Viva staff! – are all very busy! – How to carve out time to spend time learning together. We are often afraid to share our experience! – Learning from each other requires patience and confidence. The great distances between us! – It is challenging not seeing each other more in person, and so we need to work harder to build our relationships.

What did you enjoy most about your role in seeing this 'C' (Capacity Building) fulfilled? I love making space for opportunities for peer learning, relationship building, talking about the real issues on the ground and getting practical about how best to adapt the QIS model and concept for each country context. I enjoy contributing to the development of QIS that is user-friendly and adaptable.

What was your highlight or one success story you'd like to share? Meeting the network QIS teams face-to-face in Kampala in January. So much of our work is virtual, but it really helps to have got to know the person on the other side of the screen a little bit, as it provides a platform on which we can continue to work together.



Collective Action

Viva **mobilises** networks of churches and organisations to collectively develop and deliver programmes that have more impact on children's lives than if they worked alone.

Learning Spaces

Based on a model developed in Uganda and Nepal, Viva's Learning Spaces have been an instrumental way to help children, both in and out of school, grow in confidence, with some returning to formal schooling as a result of their participation in a Learning Space. Children and their families are also helped to grow holistically. Viva's partner networks in Uganda, Cambodia, Myanmar and Nepal, as well as in several Latin American countries, where they are called CAFIs (Comprehensive Learning and Training Centers) are running Learning Spaces. Read about the Learning Spaces run

by **CarNetNepal**: viva.org/learning-spaces-article and more about how five networks in Latin America and the Caribbean have formed a new 'community of practice': viva.org/CAFI-article



Child Ambassadors

The Child Ambassadors programme aims to build child peer leaders to share messages about children's rights. Different approaches to developing Child Ambassadors have been employed by networks in Asia and Latin America, particularly in Uganda by CRANE, for many years. Safe Clubs are a common feature, where children gather for training on their rights so that they can encourage other children to know and promote their own safety and wellbeing. During this financial year, Viva supported the process of reviewing and updating the Child Ambassador materials in Uganda, collating them in nine modules. Due to a grant sourced by Viva, partner networks in Tanzania and Kenya also ran Child Ambassador programmes. Read more about how one child in Kenya has taken on the mantle of telling others about their rights: viva.org/CA-article



Team Spotlight: Karina, Guatemala

Karina is a coach who really enjoys helping the networks she supports run CAFIs individually and collectively. As a coach, she feels that her role is focused on three key areas - facilitating collective growth, bridging local and global learning, and strengthening sustainable practices.

She says, "CAFI is more than a programme. It's a dynamic collaboration platform where churches unite around shared purpose. When this mobilisation occurs, communities experience a holistic change in social transformation (improved child protection, education and wellbeing outcomes) and spiritual renewal (churches living out their calling through practical love and unity)."

She gets excited when she sees real transformation; *"When churches move from 'We can't' to 'We already have what we need to start' - the aha moments - when churches realise their potential to create transformation."*

One way Viva mobilises collective action is to help networks access funding and support with programme implementation. See page 10 to find out about some of this year's funded programmes.



Citywide Influence

Viva **supports** networks of churches and organisations in advocacy with a citywide influence to address negative attitudes towards children and bring systemic change.

Good Treatment Campaign

Initially developed by our partner network in Bolivia, the Good Treatment Campaign promotes children's rights from a child's perspective. This year, it was run with renewed purpose and stronger Viva coordination, featuring new graphics and a comprehensive social media plan. A wide range of activities are run over the six-week campaign to encourage children to share about their right to good treatment through interactive sessions and sharing key messages. For example, in El Salvador, approximately 2,800 children and 4,500 adults were reached through a social media campaign that involved 200 network members and 50 non-network churches / organisations. Plans are underway for future development, including enhanced digital engagement – including an online pledge to complement the current paper-based pledge card.



World Weekend of Prayer

The World Weekend of Prayer is an annual programme that provides children with an opportunity to pray, develop their leadership skills, and raise awareness about issues affecting children in a city context. Viva helps to design and disseminate resources to partner networks, and the World Weekend of Prayer 2024 was held under the theme, "Jesus, the Light of the World." With 3,900 churches and organisations participating from 33 countries across 50 citywide networks, at least 330,000 children took part.

"Praise the Lord! He is faithful to his people. This year, we planned one big event in the capital. On the day of the event, we had more than 700 people, of whom 65% were children." (Nepal)



Team Spotlight: Elin Miranda, Cuba

Elin coordinates both the Good Treatment Campaign and World Weekend of Prayer. She shares a bit more about how her role contributes to Viva's model of supporting networks below.

What do you enjoy most about the World Weekend of Prayer? *The World Weekend of Prayer for children at risk is a powerful expression of unity in the family of God and we have seen the answer to prayers, sometimes immediately. It fills me with joy to see children and adolescents become protagonists, serving with passion, developing their gifts, leading services, worshipping freely, performing purposeful works and praying for each other and for adults with their own words.*

What were some of the challenges in the past year? *Busy schedules and because the network leaders are from all over the world, sometimes it was hard to involve and work with the coordinators of networks and volunteers. But because they are committed to attending coordination meetings and delivering tasks and materials on time, thank God, all went well.*

What did you enjoy most about your role in seeing this 'C' (Citywide Influence) fulfilled? *Teamwork from different countries and cultures. That children are involved directly in the development of materials, songs, painting, etc. I love seeing the development of activities during the World Weekend of Prayer in the churches and active participation of children. Listen to the changes given in prayer – and seeing prayer exchange between countries! It is a living testimony to how God works through them, inspiring the whole community to walk with faith and hope.*



Supporting Programme Implementation

One way Viva mobilises collective action is to help networks access funding and support with programme implementation. Here are some examples from this year.

Birth registration - Guatemala

In Guatemala, it is estimated that between 4% and 10% of the population is not registered with the National Registry of Persons (RENAP), which amounts to approximately 1.6 million people. This situation primarily affects indigenous and rural populations, who, without official registration, are deprived of fundamental rights such as access to healthcare, education, and social protection.

This project set out to have 300 children registered, to give them access to services previously denied to them. This goal was exceeded by 18%, as 355 children were registered. Additionally, over 150 children were linked to health services for vaccination, and some parents were also able to make progress on their own documentation. This project's name, 'I Exist, I Am a Citizen,' embodies the hope of identity and agency that this initiative gives to children.

Child Safeguarding - Mexico

A grant to Red Viva Mexico enabled the network to focus on:

- 1) Improving child protection systems** through training of church leaders, helping child protection committees to be established, and providing positive parenting training.
- 2) Promoting the rights of children** and the Christian message through child ambassadors running 'Safe Clubs', and the Good Treatment Campaign.
- 3) Advocacy via a citywide campaign** to reduce violence against children, which involves creating a directory of actors and social media awareness.

Between September and November 2024, during the second edition of the Protege y Protégeme programme, more than 80 churches and 240 leaders attended seven weekly sessions that addressed legal, psychosocial, and practical aspects, as well as received training in constructing protection policies.

CAFIs - Peru and Guatemala

Grants from two foundations enabled partner networks to invest in developing their holistic learning programmes (CAFIs).

In **Peru**, 466 children and 1,396 other family members were supported by CAFIs, which were run by five churches and one school, collectively operating 14 centres across multiple sites. Children benefited in various ways; for instance, 60 children were seen by a psychologist clinician in three community centres, and 291 boys, girls, and adolescents received instruction in psychological discipline and good family treatment. Additionally, 187 parents attended sessions on positive discipline and effective childcare.

In **Guatemala**, CREAM (a similar concept to CAFIs) supported 62 children and 54 family members, with 54 children receiving psychological and ophthalmology evaluations, and 10 high-vulnerability children receiving close follow-up. Spiritual guidance was provided to children and families through church pastoral care.



Doorsteps – Oxford, UK

Doorsteps builds partnerships of hope in Oxfordshire, connecting churches and organisations to respond creatively and practically together to the needs of under-resourced children, young people, and families. Doorsteps staff continued to protect, empower and maximise the opportunities of over 100 young people from within some of the most vulnerable families in Oxford. Additional work was done in the area of early years provision for vulnerable families and to support practitioners working with at-risk children, young people and families. A transition is underway for Doorsteps' activities to move under a new charity being established, called Journey Together. More on this, and a longer article about some of the highlights of this year, can be found below on page 16.

Child health and safe clubs – Uganda

CRANE, in partnership with Viva, implemented a grant-funded maternal and child health programme and child safeguarding initiative. 46 churches participated – reaching 2,327 girls and 1,558 boys were reached. Additionally, 657 child ambassadors were selected and trained, and are now running 64 Safe Clubs in which children receive knowledge and support about their rights.

Child Safeguarding, life-skills and health – Tanzania

Funding for Mwanza Children Action Network (MCAN) has enabled them to provide safeguarding training and support for 20 organisations and life skills education in 20 schools – impacting more than 12,000 children. In addition, MCAN implemented programmes to address maternal, neonatal, and child health concerns in partnership with eight health centres.

Life in all its fullness – Kenya, Tanzania and Uganda

The Life in All Its Fullness programme, funded by a US foundation, supported 150 churches and reached 50,000 children to ensure that children live free from abuse and that they are thriving in families. The project was run by CRANE in Uganda, Together for Children (TFC) in Kenya, and Mwanza Children Action Network (MCAN) in Tanzania.

CRANE is working with 80 churches, TFC with 20 and MCAN with 50. The networks are helping children to know the love of Jesus through training and mentoring leaders from local churches to equip them to respond to children's needs. They have been using Viva's 'Why Children Matter' toolkit and the 'Child-Friendly Church' model, as well as learning from each other with Viva's support. A feature on Child-Friendly Church in Uganda can be found on page 14.



Sunday School Teach Training – India

A grant from a US Foundation has enabled various activities to support child workers to provide better quality care of children. These included training 44 Sunday school teachers in the resource 'Understanding God's Heart for Children' and training and resourcing church-based learning centres to educate children, with 200 benefiting from five centres. Additionally, 25 teachers have been networked together for mutual support. Efforts are ongoing to engage churches and organisations in prayer, with a plan to identify 100 churches for the World Weekend of Prayer 2025. Collaboration meetings have been held with pastors' networks in North Delhi and Greater Noida to build on the Christian collaboration in both city districts.

Learning Spaces and Disaster Relief - Nepal

Learning Spaces focus on the wellbeing of the most vulnerable children from marginalised groups by creating a conducive environment to pursue their academic studies, opportunities to learn life skills, helping them explore inner talents, and supporting them in building resilience. Learning Spaces for 25 children were run in two communities, with additional activities for children and parents reaching 76 children and 51 parents. Teachers were also provided with training to build their skills. Significant funding for the Learning Spaces was generated from the annual Viva Hong Kong dinner, and Viva supports CarNetNepal through contributions towards staff costs. Read more about Learning Spaces here: viva.org/learning-spaces-article

Additionally, a donation from a law firm was used to provide relief items to families affected by flooding and landslides caused by incessant rainfall, which affected 44 districts in Nepal in September.

Learning and development – Cambodia.

A multi-year grant helped Peace Team Cambodia with their Learning Spaces programme, as well as for network development, and to run the Quality Improvement System (QIS). There are 80 members in the network, and nearly half were active in training activities in areas such as good parenting and anti-trafficking. QIS training was conducted for 15 networks and partners, leading to the creation of Child Protection Policies, Codes of Conduct, and Financial Manuals. Ten child-focused Learning Spaces carried out activities including psychosocial support, Flourish life skills classes, human trafficking awareness, child safeguarding and basic health and environmental awareness, benefitting almost 2,000 children.

Offering hope through learning spaces and emergency relief

Children's Development Network - Myanmar

Viva's partner network, the Children's Development Network Myanmar (CDNM), is led by the NGO Full Moon Family Foundation. They work closely with government offices to promote collaboration and deliver programmes. In their work child protection and youth advocacy is priorities as they work against a challenging backdrop of internal conflict and natural disasters.

Like other Viva-supported networks, the network in Myanmar has been partnering with churches in rural communities to run Learning Spaces that provide education and holistic care for vulnerable children. Nearly half of the schools in Myanmar have closed due to internal conflict. In this context, the Learning Spaces programme is crucial to provide quality, safe, and inclusive education for vulnerable children in conflict-affected and underserved communities. Families are also taught alternative ways to use local resources to earn an income, reducing their financial pressure and giving them the dignity of meeting their children's needs. In Learning Spaces set in refugee camps, dynamic language training programmes utilising storytelling, games and group activities help at least 120 children to improve their proficiency in Burmese and English, better preparing them for both academic and social integration.

Through his involvement in the Learning Space programme, one boy, Win, is learning basic English while acquiring essential skills and enjoying creative activities like music and art. His growth is evident through his increasing confidence and ambition. *"I want to be happy, and I think studying at this Children's Learning Space will make me happy. I completely forgot about my family problems while studying here with my friends."* Win's transformation is both personal and communal: as he evolves from a burdened child into a confident and hopeful student, he also motivates his peers to value education and strive for improvement. Read his full story here: viva.org/myanmar-hope.

Although helping children and families live productive, sustainable lives is a key focus, the network often steps in to provide emergency relief. In June 2024, with Viva's support, basic goods, including food, emergency aid, and medical supplies, were distributed to children affected by conflict. One community leader said, *"In these challenging times, people in the community have found comfort in the emergency aid provided by the Viva Family, with thankfulness, symbolising both resilience and empathy. As the needy people in Karen State received emergency relief, we feel very honoured by the assistance we received—the kindness of a supportive gesture during our most difficult times."*

On March 28, 2025, a devastating 7.7-magnitude earthquake struck the Sagaing Region of Myanmar – the strongest earthquake in the country in a century. This meant that as the year closed, efforts were underway to initiate another emergency response and provide families with emergency medical supplies, food, water, and relief packages.

The work in Myanmar is challenging, but reflecting on their ministry, the Myanmar network leaders note, *"Through these training and development initiatives, we have made significant achievements in supporting the educational and psychosocial growth of the children we serve, while also strengthening the capacity of our mentors and communities. These programmes remain a cornerstone of our mission to provide not only learning, but healing, empowerment, and hope."*



Image is real. Used with permission. Photo credit: XXXXXXXXXXXXX

Child-friendly churches

Children at Risk Action Network – Uganda

Thanks to the generosity of donors, Viva partner networks in Tanzania, Uganda and Kenya have been running activities under the programme 'Child-Friendly Church.' This includes training churches in a toolkit to help them deliver Christian teaching to children in relevant ways, as well as make them feel welcome at church. This case study of CRANE, the Children at Risk Action Network, in Uganda, highlights the usefulness and scope of the Child-Friendly Church initiative.

At least 56 churches within the network have been helped to understand children's needs, and their organisational capacity has been built through participation in Viva's Quality Improvement System. Pastor Patrick, the programme leader for CRANE, notes that, "Church leaders and children's workers that we are engaging with find the training relevant to their context and helpful in their ministry to children. Several of the churches that we are working with started out with one teacher, but they have been able to recruit more teachers whom they are training. We are planning for a way to train more than one teacher per church in the second year of the project."

The programme involved several activities, one of which was the establishment of Safe Clubs, spaces where children are taught about their rights while also being empowered to act as peer leaders. In Uganda, 63 adults from 53 churches were trained as mentors for children and commissioned to establish Safe Clubs in their respective communities. Active training has been conducted for at least 551 children from 31 Safe Clubs in churches on how to stay safe, be ambassadors for their peers, and protect the environment: "I am very happy for the Safe Club at our church. Through it, we now have a safe channel to express our interests and challenges because of the safe environment created," Sarah (one of 289 Child Ambassadors).

Some other highlights of the Child-Friendly Church initiative include:

- 93 church leaders and children's workers from 50 churches were trained in safeguarding, after which each church committed to writing or updating child protection policies.
- At least 87 pastors and Sunday school teachers were trained in positive parenting.
- Church leaders were equipped with materials in Viva's Good Treatment Campaign, which has six messages about how to treat children better.
- At least 45 Sunday School teachers were trained in all nine aims of Viva's Child-Friendly Church resource.
- 104 pastors and Sunday School teachers from 46 churches were trained on how to prepare Bible lessons that are child-friendly and biblically accurate.
- 192 leaders from 147 churches were trained using a Viva resource called 'Why Children Matter', which helped them appreciate the value God places on children.
- 3,885 children and 147 adults attended church-run Christmas parties.

One pastor noted, "I truly appreciated CRANE's training on child protection and positive parenting. I had lost the bond with my children so much that one of them was so afraid of me. Through the training, I was able to reflect on my own life and my children's. I used the knowledge to become a better, more loving father. Now, my children can talk to me freely, without fear."

While there are many positive developments, there are challenges in regular attendance, and emphasis will be put on cascading of training and resources next year so that even more churches and their leaders can implement child-friendly church activities. Pastor Patrick counts himself fortunate to have a role to play: "I like being part of the child-friendly church because through this programme we get to walk with and empower church leaders to impact changes in their churches and in their families that give children the opportunity to thrive in a safe and empowering environment."



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INSERT DESCRIPTION. Image is real. Used with permission. Photo credit: CRANE.

Let the children come

Making sure children are part of global mission.

The Lausanne Movement is a global evangelical Christian movement focused on accelerating the Great Commission. It has long held the vision of “the whole Church taking the whole gospel to the whole world.” Yet often children have not been included – meaning it’s not being the ‘whole Church’ or reaching the ‘whole world.’

Viva sought to challenge the marginalisation of children in mission in various ways: participating in the [Fourth Lausanne Congress](#), writing a [special paper](#) about each of 25 identified ‘gaps’ and their relationship to children; conducting a joint [listening to children](#) exercise with World Vision; and writing a [Lausanne Occasional Paper](#) on child participation, with a related webinar planned for April 2025. These initiatives are expounded below, and three related articles are available on our website [here](#).

Keeping Children on the Agenda

In his role as co-catalyst for the Lausanne Movement’s Children at Risk Issue Network, Viva’s Chief Executive Phil Green participated in the [Fourth Lausanne Congress](#), held in Seoul in October 2024. He was also joined by two other Viva team members: Lucy Kajidori, a PhD student who serves as researcher of theology and practice, and Elin Miranda, who leads Viva’s Good Treatment Campaign and the World Weekend of Prayer.

Sadly, the Lausanne Movement has often reflected what’s all too common – and that is, all too little attention being given to children – or their participation. Yet without including children, it’s not the whole church taking the whole gospel to the whole world.

In the afternoons, participants were invited to sessions that enabled them to delve into the ‘25 gaps’ that were identified, and to come up with collaborative solutions. More than 1,000 people – one fifth of the people who were there – chose to spend their afternoon exploring what can be done to ensure that the next generation gap is closed, a session Phil was co-coordinating – a strong indicator of interest in changing the narrative.

The 25 Gaps

The 25 identified “gaps” related to fulfilling the Great Commission ranged from the rise of secularism and artificial intelligence to integrity, migration, and environmental vulnerability. To catalyse broader awareness, the Lausanne Children-at-Risk Issue Network produced 25 [briefing papers](#) that demonstrated how each gap affected children, an exercise coordinated by Lucy. These were distributed widely at the Congress and online and were featured by a Christian media outlet.

Elevating Children’s Voices through Child Participation

In the run-up to the Congress, Lucy, whose PhD focuses on child participation, was part of a team that conducted a joint World Vision/Viva [listening to children](#) exercise, which was conducted in six countries and gathered the perspectives of 193 children on the concept of the Kingdom of God. Children described the Kingdom not through abstract theology but through relational and practical terms – peace, justice, play, and stable homes.

This work underscored five essentials for children to flourish as Kingdom builders: safety, basic needs, knowledge, coping skills, and spiritual grounding.

Lausanne Occasional Paper

Following on from the Congress, a [Lausanne Occasional Paper](#) (LOP) on Child Participation was published, made possible by World Vision’s support. This built on previous work by the Children-at-Risk Network, especially the *LOP 66*, by focusing on the agency of children in God’s mission. Again, Lucy Kajidori’s expertise was utilised as she coordinated a team from across the world to produce this paper. While past frameworks emphasised mission *to*, *for*, and *with* children, this LOP introduces a fourth dimension: mission *by* children, emphasising they are not just participants, but initiators and leaders in mission.

Looking Ahead: Collaborative Action and Church Engagement

The Children-at-Risk Issue Network has already initiated teams in four key areas: child participation, family strengthening/family-based care, child protection/safeguarding, and mental health/trauma. Viva is one of the organisations that enables this Issue Network to function, thanks to specific funding from a US-based foundation. The hope is that these collaborative efforts will lead to more inclusive, compassionate, and theologically grounded approaches to children in mission. With Phil as a co-catalyst, Viva will continue to drive the call to “let the children come,” which remains both a spiritual invitation and a practical challenge. If the church is to truly fulfil its mission to the whole world, it must see, hear, and walk with children – not as future members, but as present participants in God’s work.



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Doorsteps

Young people supported to excel.

In 2012, the shocking news circulated that several men had been arrested and seven convicted for their involvement in a child sex abuse ring in Oxford - 'on the doorstep' of Viva's UK-based office. Viva staff working at the time were deeply challenged, and the sense of wanting to see justice and safety for children in Oxford - just as Viva supported partner networks in cities all around the world - prompted a desire for action.

A mapping and research exercise into the needs of children and young people was carried out, and in 2015, Viva's Doorsteps initiative was born: building partnerships of hope in Oxfordshire and connecting churches and organisations to respond creatively and practically to the needs of under-resourced children, young people, and families. Lead youth worker Hannah first became involved in this youth work in 2005 as part of her role with Oxford Youth Works, and then moved to be part of the Viva team in 2017.

Viva's Doorsteps Initiative builds partnerships of hope in Oxfordshire, connecting churches and organisations to respond creatively and practically together to the needs of under-resourced children, young people, and families. Lead youth worker Hannah first became involved in this youth work in 2005 as part of her role with Oxford Youth Works, and then moved to be part of the Viva team in 2017. In the past year, over 150 children, young people and parents were positively impacted through Doorsteps as a result of funding from Trusts and churches sourced by Viva, alongside committed individual donors.

"The freedom to relax and create without judgment."

"The games and just being able to be yourself. I had nothing to do [at break] before this group."

"The people here are so much nicer than at school. The culture is quieter than at school, and it's peaceful."

These were statements young people made in answer to the question: "What have been the best bits in this group for you?" asked as part of our annual impact measurement practice. In line with Doorsteps' four core aims - to provide a safe space for young people; build resilience; build social and communication skills, and encourage positive life choices and safe, protective behaviours - this feedback was very encouraging.

Most young people within the programme are in the 'Amber Zone': not thriving at school but not yet at the point of disengagement. Staff and volunteers work hard to de-escalate and re-engage them before they enter the harder-to-reach NEET bracket (Not in Education, Employment or Training) and require local authority input. Some outcomes from this past year include:

- 101 young people built resilience by developing self-esteem and social and communication skills, including conflict resolution, respect, and empathy.
- 50 young people were supported in library lessons, and 51 young people were supported through small group projects in and out of school.
- Four young people gained a Level 1 National Open College Network (NOCN) in skills for employment, training, and personal development

- Ten young mothers under the age of 25 who are not in education or employment, whose children are acutely socially disadvantaged, were supported.
- Eight young leaders receive mentoring and ongoing training in youth work, creating and delivering curriculum to younger participants.

Find your Fire

One programme Doorsteps has been running is Find your Fire (FYF), a credited course for young people. The four students who earned a Level 1 NOCN Award in skills attended a local community centre after school and received input in three units - teamwork, activity projects, and interpersonal skills.

Paul (name changed) is on an alternative provision schedule at school because he struggles with the schoolwork and structure. Paul wasn't able to attend the Award Ceremony when his cohort received their Find Your Fire (FYF) Accreditation certificates. The lead youth worker, Hannah, worked with Paul's head of year to arrange a tea party in school for the three of them; she brought snacks and shared the photo presentation from the Awards Ceremony. They had a rich conversation about Paul's skill set and how he could apply it both in school and in future job roles. Paul doesn't have a lot of opportunities to be celebrated, and he left that conversation and celebration glowing. After this meeting, Paul showed a significantly improved ability to regulate his emotions and reactions in school.



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In their feedback on applying their learning, 77% of young people in two groups reported they have been able to use what they had learned in those groups in other areas of their lives. Other encouraging feedback was:

"I've gained confidence. I enjoyed the opportunity to present [in Find Your Fire] - next year I'd love the opportunity to [create and] present something completely new."

- Student

"It really is such a lovely gift that you give to them all - a safe space to be themselves and just appreciate being with other people being themselves."

- Parent of Find Your Fire young person

Groups also delivered projects covering a diverse range of topics and used a broad and creative selection of presentation tools, including Menti, Kahoot quizzes, PowerPoint presentations, animations and short stories.

Some of the other activities that have been carried out include:

- Friendship Skills: A Friendship Skills short course was delivered in The Oxford Academy in Blackbird Leys/ Littlemore, one of the most deprived areas in England.
- Book Club, Story Club & Book Club Next Gen (BCNG): These initiatives help young people with opportunities for building their communication skills, confidence in talking to others, and creativity.

"The story writing we did here helped me with my English creative writing - I was really stuck with that when I started at secondary, but now I'm much more confident."

- Year 7 at Story Club

- UN Rights Course: A curriculum exploring the UN Rights of the Child was piloted, provoking conversation on a wide range of topics.
- Library Lesson Support: In one library lesson our youth work team has supported this academic year, 50% of the young people are functionally illiterate - their reading age being well below the national average.

"One student who Hannah (Doorsteps youth worker) read with increased their reading age by over 2 years. The support Hannah offers has a highly positive direct impact on students."

- Secondary School literacy lead

Young mothers and early years care

Alongside the youth element, provision was made to support young mothers and carry out early years' education initiatives.

- Regular music sessions were run, benefiting 319 families and 391 children.
- In November 2024, in partnership with Small Steps and a volunteer from St Aldates, a programme called Babies Matter was launched to support expectant parents and those with new babies who are facing disadvantages.
- Doorsteps helps to run an Early Years Network (EYN), supporting 66 early years voluntary community sector providers across Oxfordshire.
- Doorsteps has also played an important part in getting a mapping project that Viva is coordinating up and running among Oxford's churches.

Due to a restructuring within Viva, a new home will be needed for Doorsteps in the new financial year, and most activities will transition to run under a new charity being set up, Journey Together. The name 'Journey Together' reflects the enormous privilege it is to journey with young people through their teenage years; the joy it is to journey with practitioners and families as they also support teenagers, and the truth that it is a journey, from child to young adult, and that there is constant growth and change. Hannah and the team at Viva have continued to work closely in this process, and Hannah looks forward to exploring staying part of Viva's network of networks in the coming years and months. Hannah writes, *"I have been so grateful to spend eight years as part of such an incredible international organisation working together for good for children and young people - what a privilege to pray for children and young people with practitioners from around the world, all on the same video call together! I am grateful for the amazing culture at Viva and have so many practices I will be taking with me on this next step."*



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Shaping the future

Are we making more possible? Are we healthier?

In our last Annual Report, we stated our goal is to see more children safe, thriving and learning – living life in all its fullness, and how we want each individual child to be more deeply impacted. And how for us, at Viva, the next two years are very much about building a strong, healthy organisation - it's about 'getting it right.'

So, has progress been made? The short answer is yes – but it's looked quite different from what we expected – and we're yearning for more!

For the **Fundraising and Engagement team**, we made progress getting the fundamentals in place – including a new brochure and website, and increased clarity in our messaging. It remains a tough climate in which to fundraise, but a combination of existing donors giving more, and new foundations coming on board, has enabled us to support our partner networks in Latin America and the Caribbean, Africa, India and Asia to continue existing programmes and launch new ones. This will help us see more children safe, thriving and learning.

For the **People and Organisation team**, significant progress has been made in developing internal systems to enhance work effectiveness – including the full operationalisation of new finance systems and the rollout of a new Customer Relationship Management (CRM) system across the organisation. Despite being a difficult year of change, there is much evidence of staff thriving in their roles. This will ultimately enable us to do better when it comes to supporting our partner networks – so they can make more impact in the lives of children.

For the **Network Partnerships team**, much work has been done to reposition ourselves with our partner networks: leaning into a posture of us existing to serve them and having a role to enable them to learn from one another, so we all get better, together. Coaching practice has become more consistent globally, and much progress has been made on developing global programmes (e.g. Quality Improvement System, Good Treatment Campaign and World Weekend of Prayer), all of which have been featured in this report. This year has seen the development of a dedicated impact (monitoring and evaluation) team, which means that we'll soon have much better information about the impact our partner networks are having and our contribution to this impact. As we support our partner networks of churches and organisations around the world, we want them to be able to help more children live life in all its fullness.

This year has also been a challenging one. It's been a hard climate for increasing our fundraising, which we urgently needed to do following the end of our ten-year, UK government-funded programme as part of the Girls' Education Challenge. Although we were encouraged and thankful for new foundations coming on board, more is still urgently needed. Then, the dramatic shift in aid and development, as first the USA, and then other governments, significantly reduced their spending on foreign assistance, sent shockwaves around the world. Although these changes did not directly impact Viva (we are not, and were not, receiving government funding), the knock-on effect is having a significant impact, with the pool of funding shrinking, and yet the needs ever increasing.

Therefore, at the end of this financial year, we took the difficult decision to reduce the size of the global staff team further. However, this came toward the end of a process of honing our mission, enabling us to focus our resources on what we think we should be focusing on in the years to come.

As we turn 30, we are looking forward to the year 2030.

Next year, we will be celebrating 30 years of Viva multiplying impact for children at risk - 30 years of supporting churches and organisations coming together in cities around the world to make a bigger, better, and longer-lasting impact in the lives of children.

Our 30th birthday is a moment to celebrate, but also to look forward. We want children everywhere to be able to live life in all its fullness - and that's not yet happening. So, we are going to use our 30th birthday to launch into the future - to enable our existing network partners to do more and have a bigger impact, and to begin journeying with new networks - hopefully many, many, new networks. We want to inspire more churches and organisations in cities around the world to start working together, so they, too, can make more impact in the lives of children.

This year, due to unprecedented funding shifts, organisations that we love have been forced to close, and most significantly, it is impacting millions of the world's most vulnerable, including children. In this context, Viva's model is more relevant than ever.

We want to raise more money so locally led churches and organisations in communities around the world can deliver, together, more life-changing programmes that transform the lives of children - active networks. We want to support more churches and organisations to come together around a shared vision for children - new networks. And we want to accelerate - and multiply - impact by enabling networks to join together globally to learn from one another, share resources, take joint action for children and combine their voices to advocate for children - connected networks.

These three priorities - supporting active networks, new networks, and connected networks - will provide the framework for Viva's fundraising and strategy for the next five years. We are thankful for each current supporter, and those who will join us, as we work together for children.

Structure, Governance and Management

Working together, in partnerships that enable the transformation of more children's lives, is what Viva is all about. That is reflected in how we are structured globally.

Viva operates as a global group managed by Viva Network (referred to as 'Viva' throughout this report). Viva Network is a company limited by guarantee and a registered charity in England and Wales. Its trustees are referred to as the 'International Board'. It was established by a Memorandum of Association on 22 February 1996.

The related charities that are part of this 'group' are Viva Network North America, Viva Network (Hong Kong) Ltd and Viva Network Africa, which are managed and influenced by Viva Network.

The Memorandum of Association of Viva states the following objectives:

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

Related Parties

Viva Network North America 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's income which is 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 who are legally independent from Viva but have some members who sit on the International Board (the Board of Viva Network). Control is nevertheless exercised, as each staff member is fully line managed within a team structure that ultimately reports to the senior leadership team appointed by the International Board. The Boards have chosen to delegate control of strategy and use of money raised to Viva. 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. There are other legal entities across the world that bear the name "Viva" that have a current, or a historic, connection with us. This includes some of the partner networks that Viva supports. All the partner networks (regardless of whether they operate using the name 'Viva' or not) are independent entities and in no case does control exist between the UK, US, Hong Kong or Uganda charities and these other entities.

Viva has a partnership agreement with all partner networks. In addition, when funding passes from Viva to one of these other entities, appropriate contracts and accountability structures exist to ensure the correct use of the funding.

Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association. Efforts are made to recruit a range of Trustees who can provide the breadth and depth of experience and expertise to advance the objectives of the charity.

There is an induction process for new Trustees, which includes relevant documents (including Charity Commission guides, the Memorandum of Association of the charity, essential policies such as Safeguarding, most recent annual report and accounts, and latest strategic framework and annual plan) and meetings with senior staff to help them understand the way Viva operates. Where appropriate, specific training courses will be provided for Trustees.

The Trustees meet at least four times a year and there are four sub-committees made up of members of the International Board. The sub-committees are 'Finance and Risk', 'Network Partnerships' 'Fundraising and engagement' and 'People and Culture'.

The Trustees set the strategic direction of Viva.

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.

Organisational Structure and Decision-Making

The charity is run on a day-to-day basis by the Chief Executive and Senior Leadership Team. This group is considered the 'key management personnel.' They are responsible for the day-to-day decision-making and for ensuring that the charity continues to meet its objectives. They are accountable to the Trustees.

Viva is made up of three teams: 'Network Partnership,' 'Fundraising and Engagement' and 'People and Organisation'. These teams consist of staff, contractors and, on occasion, volunteers. These teams have delegated responsibility to shape and implement strategy and make operational decisions, reporting to the Senior Leadership Team.

Careful attention is given to ensure that contractors genuinely meet the legal criteria to be considered contractors.

Staff are employed by one of the four charities or by an Employer of Record in countries where these charities do not operate. Service providers are either contracted directly as individuals, or in some cases we contract organisations to provide specific services to Viva.

Pay of key management personnel

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

Fundraising activity

Viva's fundraising is led by paid staff based in the UK, US, Hong Kong and Uganda and is 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 a 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 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 current and 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 this year, the restructuring presented several immediate risks, which were considered as decisions were made and carefully monitored by the Board. Although the process of change increased short-term risks, due in part to staff turnover, the changes were designed to reduce long-term risks by making the organisation more responsive and sustainable for the future.

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:

- A reduction in core expenditure because of the organisational restructure.
- Adequate unrestricted reserves as of 31 March 2025. Although the consolidated accounts show a negative unrestricted position, the deficit has been caused by a one-off liability to the Ugandan Revenue authorities. The cost was accrued in the accounts in line with FRS102 and the Charities SORP (2019). A donation was made post year end to cover this liability but at the year-end date was not considered sufficiently documented. Therefore, the position of the accounts shows only the liability and not the associated income.
- Confidence that the charity's key funders (individuals and trusts/foundations) are secure for the next year – with informal pledges from significant individual donors.
- Implementation of strategies to increase income.
- Adequate cash facilities to manage cash flow requirements.

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.

Safeguarding

We acknowledge that children, young people and adults can be the victims of physical, sexual and emotional abuse, and additional types of abuse. We accept the UN Universal Declaration of Human Rights and the International Covenant of Human Rights, which states that everyone is entitled to "all the rights and freedoms set forth therein, without distinction of any kind, such as race, colour, sex, language, religion, political or other opinion, national or social origin, property, birth or other status". We also concur with the Convention on the Rights of the Child which states that children should be able to develop their full potential, free from hunger and want, neglect and abuse. They have a right to be protected from "all forms of physical or mental violence, injury or abuse, neglect or negligent treatment or exploitation, including sexual abuse, while in the care of parent(s), legal guardian(s), or any other person who has care of the child."

Safeguarding (continued)

Viva supports vulnerable children regardless of their gender, sexuality, ethnicity, or religion. Partner networks are made up of churches and Christian organisations who uphold and contribute towards both national government policies as well as the highest international standards of community responses to children at risk, child protection and safeguarding. For more information, please read our child safeguarding policy.

Grant Making Policy

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

- Assist applicants in determining whether an application to Viva would be appropriate.
- Ensure that a consistent approach is adopted when considering 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. 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 objectives listed above. There are no limits on the amount of grants made. We will normally only make grants to the networks we partner with. Our partnership agreement with each network covers the expectations of 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.

Reserves Policy

It is the charity's policy to carry forward any surplus arising from one year to the next. Our policy is to hold sufficient free reserves to cover our long-term liabilities 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 are calculated as net current assets, less restricted funds held, plus the US promissory note. This calculation gives a negative reserves figure of £60,723, however, if the aforementioned donation is matched to the liability, this gives a positive unrestricted figure of £59,277. This lower than desired reserves level is a temporary position as we complete the restructure of the organisation to ensure Viva is building a more robust financial position over the coming years.

Investment Policy

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 deposits. The charity and all its related charities are not-for-profit organisations.

Financial Review

Income

Total income for the year was down by £878,804 compared to last year, but this was due to our Girls' Education Challenge programme in Uganda which ended in February 2024. However, thanks to our loyal and supportive donors our unrestricted income increased by £39,041 and restricted donations by £154,481. With our newly restructured, revitalised and refocussed organisation, we are hoping to grow our unrestricted income substantially over the coming years. We will also continue to seek restricted funding where possible so that we can directly support our partner networks.

Expenditure

Total expenditure for the year fell by £818,014, the bulk of this largely due to the ending of the Girls' Education Challenge programme in Uganda, and there was also a fall in our regular core expenditure of £68,869 due to the staff restructuring.

EOY Balance / Reserves

Due to this we are showing a deficit on the year of £488,043, which left us with a total reserves position of £103,377 which includes restricted funds. Continued investment will still need to be made with an ongoing focus on increasing unrestricted income.

It is recognised that the consolidated accounts show a negative unrestricted position of £60,723, it should also be noted that the UK Charity, as a stand-alone entity, has a positive balance of £98,750 unrestricted funds. This is entirely due to the liability from the Ugandan authorities for Viva Africa being recognised in the accounts, whereas the pledged donation to cover this is not permitted to be included under the FRS & SORP regulations.

The core budgets set for 2025/26 are designed to achieve a balanced budget on the year, as we consolidate the new structure and launch a strategic plan that is more focused and sustainable – yet will also enable us to have more impact.

Trustee Responsibility

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 a 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 that disclose with reasonable accuracy at any time the financial position of the charity and the group and 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, taking reasonable steps to prevent and detect 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 27th January 2026 and signed on their behalf by



Adrian Cooper
Chair of Trustees



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 2025 which comprise the consolidated statement of financial activities, consolidated and parent charity balance sheets, 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 the 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 2025 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; and
- 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 the provisions available for small entities, in the circumstances set out in note 6 to the financial statements, 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 going

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 group and parent 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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the 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.

Opinion 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, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the 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 directors' report included within the trustees' 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; or
- the parent charity financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, 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 group and the parent 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 group or the parent charity or to cease operations, or have no realistic alternative but to do so.

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:

- (1) 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.

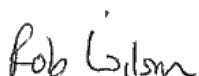
Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those 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.

Date: 29th January 2026



Robert Wilson FCA (Senior Statutory Auditor)

For and on behalf of:

Godfrey Wilson Limited

Charter accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Consolidated Statement of Financial Activities

For the year ended 31 March 2025

(incorporating an income and expenditure account)

	Note	Restricted Funds 2025	Unrestricted Funds 2025	Total Funds 2025	Total Funds 2024
Income from:					
Donations and legacies	2	£318,035	£770,587	£1,088,622	£883,069
Charitable activities	3	£149,073	£210	£149,283	£1,229,499
Investments		-	£3,202	£3,202	£5,414
Other		-	£1,950	£1,950	£3,879
Total income		£467,108	£775,949	£1,243,057	£2,121,861
Expenditure on:					
Raising funds		-	£353,201	£353,201	£385,907
Charitable activities		£460,780	£917,119	£1,377,899	£2,163,207
Total expenditure	4	£460,780	£1,270,320	£1,731,100	£2,549,114
Net income / (expenditure)	6	£6,328	(£494,371)	(£488,043)	(£427,253)
Net movement in funds		£6,328	(£494,371)	(£488,043)	(£427,253)
Reconciliation of funds					
Total funds brought forward		£157,735	£433,685	£591,420	£1,018,673
Total funds carried forward		£164,063	(£60,686)	£103,377	£591,420

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 12 to the accounts.

Consolidated and Charity Balance Sheets

At 31 March 2025

	Note	Group 2025	Group 2024	UK Charity 2025	UK Charity 2024
Fixed Assets					
Tangible assets	8	£37	£752	-	-
Investments	9	£44,268	£47,931	-	-
		£44,305	£48,683	-	-
Current Assets					
Debtors	10	£11,385	£342,028	£126,470	£536,481
Cash at bank and in hand		£289,253	£366,683	£63,635	£146,515
		£300,638	£708,711	£190,105	£682,996
Current Liabilities					
Creditors falling due within one year	11	£241,566	£165,974	£84,244	£149,904
		£59,072	£542,737	£105,861	£533,092
Net Current Assets					
		£103,377	£591,420	£105,861	£533,092
Total Assets Less Current Liabilities					
		£103,377	£591,420	£105,861	£533,092
Net Assets					
	13	£103,377	£591,420	£105,861	£533,092
Funds					
Restricted funds	12	£164,063	£157,735	£7,111	£6,871
Unrestricted funds		(£60,686)	£433,685	£98,750	£526,221
Total Funds		£103,377	£591,420	£105,861	£533,092

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 27th January 2026 and signed on their behalf by:



Adrian Cooper, Chair of Trustees



Jonathan Cox, Chair of Finance and Risk Subcommittee

Consolidated Statement of Cashflows

For the year ended 31 March 2025

	2025	2024
Cash used in operating activities:		
Surplus / (deficit) from ordinary activities	(£488,043)	(£427,253)
Adjustments for:		
Depreciation charges and FX adjustments on consolidation	£714	£996
Interest received	(£3,202)	(£5,414)
Decrease / (increase) in debtors	£334,306	£31,001
Increase / (decrease) in creditors	£182,651	(£9,669)
Net cash used in operating activities	£26,426	(£410,339)
Cash flows from investing activities:		
Interest received	£3,202	£5,414
Net cash provided / (used) in investing activities	£3,202	£5,414
Cash flows from financing activities:		
Repayment of borrowing	(£107,058)	(£214,156)
Net cash (used) / provided in financing activities	(£107,058)	(£214,156)
(Decrease) / increase in cash and cash equivalents in the year	(£77,430)	(£619,081)
Cash and cash equivalents at the beginning of the year	£366,683	£985,764
Cash and cash equivalents at the end of the year	£289,253	£366,683

Notes to the Financial Statements for the year ended 31 March 2025

Note 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 negative unrestricted reserves, as there is a pledged donation, subsequently given, to cover the one-off liabilities accrued to Viva Africa. 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.

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:

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 2025. The net incoming resources of the related charities are consolidated from the dates of inception of the charities.

A separate statement of financial activities, or income and expenditure account, for the parent charitable company is not presented because the charitable company has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006. The parent charity's net result for the year was a deficit of £427,231 (2024: deficit of £308,124).

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. Viva deregistered for VAT on 31 March 2025.

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.

There were no key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

Note 2, Income from donations and legacies

	Restricted Funds 2025	Unrestricted Funds 2025	Total Funds 2025
Donations & gifts	£318,035	£765,231	£1,083,266
Legacies	-	£5,356	£5,356
Total	£318,035	£770,587	£1,088,622
Prior period comparative			
	Restricted Funds 2024	Unrestricted Funds 2024	Total Funds 2024
Donations & gifts	£163,554	£719,515	£883,069
Total	£163,554	£719,515	£883,069

Note 3, Income from charitable activities

	Restricted Funds 2025	Unrestricted Funds 2025	Total Funds 2025
Grants	£149,073	-	£149,073
Other	-	£210	£210
Total	£149,073	£210	£149,283
Prior period comparative			
	Restricted Funds 2024	Unrestricted Funds 2024	Total Funds 2024
Grants	£1,221,399	-	£1,221,399
Other	-	£8,100	£8,100
Total	£1,221,399	£8,100	£1,229,499

The charity received government grants, defined as funding from the Foreign, Commonwealth and Development Office to fund charitable activities. The total value of such grants in the period ending 31 March 2025 was nil (2024: £1,028,417). There are no unfulfilled conditions or contingencies attaching to these grants.

Note 4, Total resources expended

	Expenditure on Raising Funds	Charitable Activities		Support Costs (inc Governance)	Total
		Developing Networks			
		2025	2025		
Number of staff	4.04	10.23		3.84	18.10
Grants payable (note 5)	-	£380,122		-	£380,122
Staff costs (note 7)	£205,609	£521,154		£195,453	£922,216
Depreciation	-	£526		£198	£724
Premises	£6,952	£17,622		£6,609	£31,183
Audit	£4,957	£12,564		£4,712	£22,233
Foreign exchange (gains) and losses	-	-		(£23,537)	(£23,537)
All other costs	£50,666	£230,421		£117,072	£398,159
Sub-total	£268,184	£1,162,409		£300,507	£1,731,100
Allocated support costs	£85,017	£215,490		(£300,507)	-
Total	£353,201	£1,377,899		-	£1,731,100

Governance costs excluding audit fees (disclosed in Note 6) were £1,061.

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

Prior period comparative

	Expenditure on Raising Funds	Charitable Activities		Support Costs (inc Governance)	Total
		Developing Partnerships			
		2024	2024		
Number of staff	6.50	12.27		3.49	22.26
Grants payable (note 5)	-	£1,285,772		-	£1,285,772
Staff costs (note 7)	£247,623	£467,435		£132,954	£848,012
Depreciation	-	£748		£213	£961
Premises	£13,502	£25,488		£7,250	£46,240
Audit	-	£3,500		£14,067	£17,567
Foreign exchange (gains) and losses	-	-		£2,526	£2,526
All other costs	£34,595	£210,019		£103,422	£348,036
Sub-total	£295,720	£1,992,962		£260,432	£2,549,114
Allocated support costs	£90,187	£170,245		(£260,432)	-
Total	£385,907	£2,163,207		-	£2,549,114

Governance costs excluding audit fees (disclosed in Note 6) during the year were £940.

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

Note 5, Grants payable

	Number 2025	Amount 2025	Number 2024	Amount 2024
Individuals	0	-	0	
Organisations:	19		13	
CRANE, Uganda		£99,920		£668,649
Red Viva, Costa Rica (previously Latin America)**		£4,233		£443,324
Viva India Trust		£83,747		£71,384
Peace Team Cambodia		£20,617		£50,885
Red Viva Peru		£22,954		-
Mwanza Childrens Network		£16,541		£12,890
CarNet Nepal		£25,219		£8,941
Children's Development Family Network, Myanmar		£24,334		£7,330
Viva Guatemala		£17,365		-
Red Viva Mexico		£26,733		-
Together for Children, Guatemala		£13,223		-
Others (less than £10,000 each)		£25,236		£22,369
		£380,122		£1,285,772

**In addition to the grant(s) for ongoing activities, the 2024 figure includes a one-off grant of £218,448 to contribute towards historic employment liabilities

Note 6, Net income / (expenditure)

	Year Ending 2025	Year Ending 2024
Depreciation of tangible fixed assets owned by the company	£724	£961
Group auditors' remuneration:		
Group - audit	£18,120	£12,200
Group - other	£420	£350
Overseas auditors' remuneration:		
US	£2,976	£3,215
Hong Kong	£950	£950
Uganda	£852	£852
Trustee indemnity insurance	£1,061	£940

Note 7, Staff costs and numbers

	Year Ending 2025	Year Ending 2024
Staff costs were as follows:		
Group wages and salaries	£870,666	£787,240
Employers' national insurance or equivalent	£35,477	£44,307
Employers' pension contributions	£14,784	£12,651
Other employer benefits (health insurance)	£1,289	£3,814
	£922,216	£848,012

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

There were amounts received by employees for redundancy and termination payments during the year, 2025 £51,934 (2024: £10,671). No amounts were owed as of 31 March 2025.

One employee received regular remuneration amounting to between £70,000 and £80,000 (2024: £60,000 and £70,000: 1).

The trustees consider members of the "Leadership Team" as disclosed elsewhere in these accounts to be the key management personnel. These staff received £177,431 (2024: £234,229) in salaries, employer national insurance and employer pension contributions during the year.

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

	Year Ending 2024 FTE Staff	Year Ending 2023 FTE Staff
Fundraising & Engagement	4.04	6.50
Developing networks	10.23	12.27
People & Organisation	3.84	3.49
	18.10	22.26

The average headcount for 2025 was 24.4 (2024: 29.5).

For the purposes of measuring headcount, staff on maternity leave have been excluded.

In addition to the employed staff, the average monthly number of volunteer staff offering services to the group were 0.27 full-time equivalents and if remunerated at appropriate comparable rates to paid staff would have cost us £6,599. 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 8, Tangible fixed assets

	Group		Total
	Furniture & Fittings	Office Equipment	
Cost or valuation			
at 1 April 2024	£1,445	£5,810	£7,255
FX adjustment on consolidation	£51	£136	£188
Additions	-	-	-
at 31 March 2025	£1,496	£5,946	£7,443
Depreciation			
at 1 April 2024	£1,445	£5,058	£6,503
FX adjustment on consolidation	£51	£127	£178
Charge for year	-	£724	£724
at 31 March 2025	£1,496	£5,909	£7,406
Net Book Value			
at 31 March 2025	-	£37	£37
at 31 March 2024	-	£752	£752

All tangible fixed assets are held outside of the UK - there are none in the UK Charity.

Note 9, Investments

	Group 2025	Group 2024	UK Charity 2025	UK Charity 2024
Promissory note	£44,268	£47,931	-	-

Investments at 31 March 2025 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.

Note 10, Debtors: amounts due within one year

	Group 2025	Group 2024	UK Charity 2025	UK Charity 2024
Gift aid debtor	-	£67,118	-	£67,118
Intragroup transactions	-	-	£117,378	£217,570
FCDO GECT funds accrued	-	£235,079	-	£235,079
Prepayments	£6,327	£9,513	£4,849	£2,453
Other debtors	£5,058	£30,318	£4,243	£14,261
	£11,385	£342,028	£126,470	£536,481

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 ending at the end of February 2024. The funds accrued were received shortly after year end.

The reduction in 2025 Intragroup debtors in the Charity of £100,192 is due to the write off of the balance with the Africa subsidiary that has built up over a number of years. In recognition that the Charity is funding the staff and work there and the fact it will never be settled. This will be dealt with on an annual basis going forward.

Note 11, Creditors: amounts due with one year

	Group 2025	Group 2024	UK Charity 2025	UK Charity 2024
Trade creditors	£7,689	£537	£7,689	£537
Other taxation and social security	£19,132	£4,256	£13,950	-
Accruals	£211,907	£51,605	£59,767	£39,791
Other creditors	£2,838	£2,518	£2,838	£2,518
FCDO GECT Mobilisation Loan	-	£107,058	-	£107,058
	£241,566	£165,974	£84,244	£149,904

Note 12, Statement of funds

	Opening Balance 2024	Income 2024-25	Expenditure 2024-25	Transfer 2024-25	Closing Balance 2025
Unrestricted funds					
General funds	£433,685	£775,949	(£1,270,320)	-	(£60,686)
Total Unrestricted funds	£433,685	£775,949	(£1,270,320)	-	(£60,686)
Restricted funds					
Network direct delivery	£6,403	-	-	(£6,403)	-
Give a gift	£11,746	£8,971	(£19,723)	-	£994
Argentina	-	£6,272	-	-	£6,272
Asia - Standout	-	£866	(£866)	-	-
Bolivia	-	-	-	-	-
Brazil	-	£3,136	-	-	£3,136
Cambodia	-	£27,613	(£27,613)	-	-
Capacity Building (QIS)	-	£42,450	(£23,052)	-	£19,398
Children in emergencies	£1,375	£1,278	(£2,653)	-	-
Christmas parties	-	£70	(£70)	-	-
Costa Rica	-	£10,192	(£7,056)	-	£3,136
El Salvador	-	£3,136	-	-	£3,136
Guatemala	£21,994	£6,272	(£27,896)	£6,982	£7,352
Impact evaluation	£4,995	£1,122	-	-	£6,117
India	£750	£23,316	(£24,066)	-	-
Kenya	£3,852	£11,856	(£6,106)	-	£9,602
Latin America	£6,982	-	-	(£6,982)	-
Mexico	-	£50,566	(£26,733)	-	£23,833
Myanmar	-	£24,337	(£24,337)	-	-
Nepal	£2,165	£7,078	(£2,967)	-	£6,276
Paraguay	-	£6,272	-	-	£6,272
Peru	£21,994	£3,136	£21,994	-	£3,136
Research	-	£33,711	(£27,767)	-	£5,944
South Africa	-	£2,744	-	-	£2,744
Tanzania	£8,839	£23,224	(£24,120)	-	£7,943
Uganda	£44,831	£89,558	(£106,485)	£6,403	£34,307
United Kingdom	£19,225	£60,096	(£79,321)	-	-
Venezuela	-	£3,136	-	-	£3,136
Zambia	£2,584	£12,940	(£5,224)	-	£10,300
Zimbabwe	-	£3,760	(£2,731)	-	£1,029
Total Restricted funds	£157,735	£467,108	(£460,780)	-	£164,063
Total funds	£591,420	£1,243,057	(£1,731,100)	-	£103,377

Unrestricted funds:

Please see the Structure, Governance and Management, and Financial Reviews sections for detailed explanation.

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.

"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.

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

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

"Quality Improvement System" - a programme to help build the capacity of churches and organisations to improve the quality of care for children

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

Note 13, Analysis of group net assets between funds

	Note	Restricted Funds	Unrestricted Funds	Total Funds
		2025	2025	2025
Fixed Assets - tangible	8	-	£37	£37
Fixed assets - investments	9	-	£44,268	£44,268
Net current assets		£164,063	(£104,991)	£59,072
Total		£164,063	(£60,686)	£103,377

Note 14, Related parties

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

	Net Value	Net Value	Nature of transaction	Relationship in other organisation
	2025	2024		
Travel Counsellors	£39,297	£62,140	Travel bookings	Mim Friday's brother owns the business
West Leigh Baptist Church	£3,177	£3,041	Donations to Viva	Kezia M'Clelland's father is a trustee.

Note 15, Operating lease commitments

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

	Group 2025	Group 2024	UK Charity 2025	UK Charity 2024
Amount falling due:				
Within 1 year	£14,355	£7,358	£14,355	£7,358
Within 1-5 years	£17,944		£17,944	
Total	£32,299	£7,358	£32,299	£7,358

Note 16, Conduit funding

	Group 2025	Group 2024	UK Charity 2025	UK Charity 2024
Balance at start of year	£7,133	-	-	-
Funding received during year	-	£7,133	-	-
Funding distributed during year	(£7,133)	-	-	-
Balance at end of year	-	£7,133	-	-

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 17, 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.

Notes to the Financial Statements for the year ended 31 March 2025 (continued)

Note 18, Donations by trustees

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

	Group 2025	Group 2024	UK Charity 2025	UK Charity 2024
Donations from trustees	£209,390	£190,671	£137,214	£165,388

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 19, Subsidiary details

	Viva Network North America	Viva Network (Hong Kong) Ltd	Viva Network Africa
Registration number	84-1541857	1657942	4185
Total assets	£167,537	£93,152	£11,525
Total liabilities	(£149,957)	£15,452	(£34,829)
Net funds	(£17,580)	£108,603	(£23,305)
Gross income for year	£400,513	£194,131	(£16,864)
Gross expenditure for year	£363,846	£215,143	£341,812
Surplus / (deficit) for year	£36,667	(£21,012)	(£324,948)

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 20, Analysis of changes in net debt

	At 1 April 2024	Cash flows	Repayment of borrowing	Other non-cash movements	At 31 March 2025
Cash	£366,683	(£77,430)	-	-	£289,253
Loans falling due within 1 year	(£107,058)	-	£107,058	-	-
Loans falling due after 1 year	-	-	-	-	-
Total	£259,625	(£77,430)	£107,058	-	£289,253

Note 21, Prior period comparatives: Statement of financial activities

	Restricted Funds 2024	Unrestricted Funds 2024	Total Funds 2024
Income from:			
Donations and legacies	£163,554	£719,515	£883,069
Charitable activities	£1,221,399	£8,100	£1,229,499
Investments	-	£5,414	£5,414
Other	-	£3,879	£3,879
Total income	£1,384,953	£736,908	£2,121,861
Expenditure on:			
Raising funds	-	£385,907	£385,907
Charitable activities	£1,136,796	£1,026,411	£2,163,207
Total expenditure	£1,136,796	£1,412,318	£2,549,114
Net income / (expenditure)	£248,157	(£675,410)	(£427,253)

Note 22, Prior period comparatives: Statement of funds

	Opening Balance 2023	Income 2023-24	Expenditure 2023-24	Transfer 2023-24	Closing Balance 2024
Unrestricted funds					
General funds	£1,109,095	£736,908	(£1,412,318)	-	£433,685
Total Unrestricted funds	£1,109,095	£736,908	(£1,412,318)	-	£433,685
Restricted funds					
Network direct delivery	£7,510	£27,525	(£28,632)	-	£6,403
"Give a gift" donations	£1,327	£13,155	(£2,736)	-	£11,746
Asia - Standout	-	£876	(£876)	-	-
Bolivia	-	£5,000	(£5,000)	-	-
Cambodia	-	£57,440	(£57,440)	-	-
Children in emergencies	-	£1,994	(£619)	-	£1,375
Christmas parties	-	£630	(£630)	-	-
Tanzania	£1,928	£20,012	(£13,101)	-	£8,839
Guatemala	-	£21,994	-	-	£21,994
Impact evaluation	£4,099	£1,122	(£226)	-	£4,995
India	-	£2,590	(£1,840)	-	£750
Kenya	-	£5,152	(£1,300)	-	£3,852
Latin America	£3,583	£17,693	(£14,294)	-	£6,982
Myanmar	£1,973	£6,021	(£7,994)	-	-
Nepal	-	£14,267	(£12,102)	-	£2,165
Peru	-	£21,994	-	-	£21,994
Research	£2,754	£16,644	(£19,398)	-	-
Uganda	£56,996	£80,590	(£92,755)	-	£44,831
Uganda - FCDO GECT project	(£186,488)	£1,028,417	(£841,929)	-	-
United Kingdom	£14,049	£37,826	(£32,650)	-	£19,225
Zambia	£1,847	£2,211	(£1,474)	-	£2,584
Zimbabwe	-	£1,800	(£1,800)	-	-
Total Restricted funds	(£90,422)	£1,384,953	(£1,136,796)	-	£157,735
Total funds	£1,018,673	£2,121,861	(£2,549,114)	-	£591,420

Note 23, Prior period comparatives: Analysis of group net assets between funds

	Restricted Funds 2024	Unrestricted Funds 2024	Total Funds 2024
Fixed assets - tangible	-	£752	£752
Fixed assets - investments	-	£47,931	£47,931
Net current assets	£157,735	£385,002	£542,737
Total	£157,735	£433,685	£591,420

Note 24, Contingent assets

The trustees have been notified of a legacy left to the charity by individuals who were deceased prior to 31 March 2025, but which were not sufficiently certain at the year end to be included as income in the year. The estimated total income from this legacy is in the region of £43,295. In addition, a donation of £120,000, had been pledged (and subsequently given) to cover the one-off accrued liabilities in the Viva Africa accounts, but was not sufficiently evidenced at the year-end to allow for this to be included as income.

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 2025: \$1 = £0.7731.

Profit and Loss in US\$

	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
	2025	2025	2025	2024
Revenue				
Grants and Donations:				
General	\$411,376	\$996,749	\$1,408,125	\$1,142,245
From Charitable Activities	\$192,825	\$271	\$193,096	\$1,590,349
Investment income (Interest)	-	\$4,142	\$4,142	\$7,003
Sundry	-	\$2,523	\$2,523	\$5,017
Total Incoming Resources	\$604,201	\$1,003,685	\$1,607,886	\$2,744,614
Expenses				
Program services	\$596,016	\$1,186,289	\$1,782,305	\$2,779,096
Supporting services:				
Fundraising	-	\$456,863	\$456,863	\$499,168
Total Expenses:	\$596,016	\$1,643,152	\$2,239,168	\$3,297,264
Net (expenditure) / income	\$8,185	(\$639,467)	(\$631,282)	(\$552,650)
Total Funds Brought Forward at 1 April	\$204,029	\$560,969	\$764,998	\$1,317,647
Total Funds Carried Forward at 31 March	\$212,214	(\$78,498)	\$133,716	\$764,997

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 2025: \$1 = £0.7731.

Consolidated Balance Sheet in US\$ At 31 March 2025

	Group 2025	Group 2024
Fixed Assets		
Tangible Assets	\$48	\$973
Investments	\$57,260	\$61,998
	\$57,308	\$62,971
Current Assets		
Debtors	\$14,726	\$442,411
Cash at bank and in hand	\$374,146	\$474,302
	£388,872	\$916,713
Current Liabilities:		
Creditors falling due within one year	\$312,464	\$214,687
Net Current Assets	\$76,408	\$702,026
Total Assets Less Current Liabilities	\$133,716	\$764,997
Net Assets	\$133,716	\$764,997
Funds		
Restricted funds	\$212,214	\$204,029
Unrestricted funds		
General funds	(\$78,498)	\$560,968
Total Funds	\$133,716	\$764,997

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 2025: HK\$1 = £0.0994.

Profit and Loss in HK\$

	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
	2025	2025	2025	2024
Revenue				
Grants and Donations:				
General	\$3,199,547	\$7,752,384	\$10,951,931	\$8,883,995
From Charitable Activities	\$1,499,728	\$2,108	\$1,501,836	\$12,369,206
Investment income (Interest)	-	\$32,213	\$32,213	\$54,467
Sundry	-	\$19,618	\$19,618	\$39,024
Total Incoming Resources	<u>\$4,699,275</u>	<u>\$7,806,323</u>	<u>\$12,505,598</u>	<u>\$21,346,692</u>
Expenses				
Program services	\$4,635,614	\$9,226,574	\$13,862,188	\$21,762,645
Supporting services:				
Fundraising	-	\$3,553,330	\$3,553,330	\$3,882,364
Total Expenses:	<u>\$4,635,614</u>	<u>\$12,779,904</u>	<u>\$17,415,518</u>	<u>\$25,645,009</u>
Net (expenditure) / income	<u>\$63,661</u>	<u>(\$4,973,581)</u>	<u>\$4,909,920</u>	<u>(\$4,298,009)</u>
Total Funds Brought Forward				
at 1 April	(\$1,586,871)	\$4,363,032	\$5,949,903	\$10,248,219
Total Funds Carried Forward				
at 31 March	<u>\$1,650,532</u>	<u>(\$610,549)</u>	<u>\$1,039,983</u>	<u>\$5,949,902</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 2025: HK\$1 = £0.0994.

Consolidated Balance Sheet in HK\$ At 31 March 2025

	Group 2025	Group 2024
Fixed Assets		
Tangible Assets	\$372	\$7,565
Investments	\$445,352	\$482,203
	\$445,724	\$489,768
Current Assets		
Debtors	\$114,540	\$3,440,926
Cash at bank and in hand	\$2,909,986	\$3,688,968
	\$3,024,526	\$7,129,894
Current Liabilities:		
Creditors falling due within one year	\$2,430,267	\$1,669,762
Net Current Assets	\$594,259	\$5,460,132
Total Assets Less Current Liabilities	\$1,039,983	\$5,949,900
Net Assets	\$1,039,983	\$5,949,900
Funds		
Restricted funds	\$1,650,532	\$1,586,871
Unrestricted funds		
General funds	(\$610,549)	\$4,363,029
Total Funds	\$1,039,983	\$5,949,900

Administrative Information

The Board of Viva Network (the 'International Board')

David Bright
Minakhi Chowdhury-Westlake (*Until December 2025*)
Adrian Cooper (Chair)
Jonathan Cox (Treasurer)
Ian De Villiers
Susan Greener (*from December 2025*)
Philip Niem
Nathan Nshakira (*from September 2024*)
Teresa Phiri (*Until November 2024*)
Michael Sloane (*Until May 2025*)
Katherine Thompson (*until November 2024*)

The Board of Viva Network North America

Jonathan Booth (interim Chair)
Adrian Cooper
William Seth Hampton (*from May 2024*)
John Hightower (*until June 2025*)
Felix Nieves (*until June 2025*)
William Reichardt
Michael Sloane (*until May 2025*)
Shelton Taguma (*from September 2025*)
Steve Ujvarosy

The Board of Viva Network (Hong Kong) Ltd

Terri Appel (*from October 2025*)
Stephen Birkett
Jessica Evans (*until May 2025*)
Joanna Ko (*until February 2025*)
Jacky Lam (*until June 2024*)
Linnet Ma (*until February 2025*)
Philip Niem (Chair)
John Teng (*from November 2024*)

The Board of Viva Network Africa

Isobel Booth-Clibborn (*from April 2025*)
Mim Friday (*until March 2025*)
Nathan Nshakira (Chair)
Mark Stavers

Senior Leadership Team

Phil Green (Chief Executive)
Anna Barker (Director for Network Partnerships)
Kezia M'Clelland (Director for People and Organisation)

Bankers (UK)

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

Viva in the UK

CMS House, Watlington Road, Oxford OX4 6BZ, UK
+44 (0)1865 811660
info@viva.org

Viva is an operating name of Viva Network. Viva Network is a company limited by guarantee registered in England & Wales no. 3162776, registered as a charity in England & Wales no. 1053389.

Viva in North America

330 County Road 16 1/2, Longmont, CO 80504, USA
+1 720 279 7158
us@viva.org

Viva is an operating name of Viva Network North America. Viva Network North America is a registered 501(c)3 organisation, registered under employer identification number 84-1541857.

Viva in Hong Kong

Unit 427, 4/F B, Yeung Yiu Chung (No.6) Ind'l Bldg, 19 Cheung Shun St, Cheung Sha Wan, Kowloon, Hong Kong
+852 3919 5867
hk@viva.org

Viva is an operating name of Viva Network (Hong Kong) Limited. Viva Network (Hong Kong) Limited is a company limited by guarantee and registered charity with company no.1657942.

Viva in Uganda

P.O. Box 14003, Kampala, Uganda
+256 (0) 774190092
africa@viva.org

Viva is an operating name of Viva Network Africa. Viva Network Africa is a registered Foreign NGO in Uganda, registration number 4185.

VIVA NETWORK

England & Wales - Charity number 1053389

Accounts



Annual Report and Accounts

For the year ending 31 March 2024

Viva is the operating name of Viva Network (a company limited by guarantee)

Registered Address: CMS House, Watlington Road, Oxford, OX4 6BZ

Charity Number (England & Wales): 1053389

Company Registration Number (England & Wales): 3162776

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Cover image

Mary is one of 10,923 girls who benefited from a Viva-supported programme delivered by the Children at Risk Action Network (CRANE), Viva's partner network in Uganda. Read more about the 11 year programme, funded by the UK Government, of pages 12 and 13.

Name changed. Image is real. Used with permission. Photo credit: CRANE, Uganda.

Introduction

From the Chair

This year, the risks facing children around the world have been all too apparent. That's why I am so committed to Viva's vision – to children, everywhere, living life in all its fullness. I am also convinced that our approach multiplies impact, as we equip churches and organisations to work better together to transform the lives of children in their communities.

This year has seen us make significant changes, during which we have recommitted to our core mission to support networks of churches and community-based organisations around the world working with children at risk. We've restructured the organisation, both to reduce our core expenditure and to ensure that we can be more effective in our mission. We are confident that this will provide better support to our partner networks and enable them to have more impact on the lives of children.

We've also had the opportunity to celebrate this year: 10,923 girls have benefited from a Viva-supported programme delivered by our partner network in Uganda, CRANE, which was funded by the UK Government. This programme may have ended, but its impact – and the systemic change that has happened as a result – will be long-lasting. And what we've learnt as part of this programme is now benefiting our partner networks around the world.

I'm forever grateful for the dedication, the tenacity and talent of our partner networks and staff around the world, and all they are doing for children, often in the hardest of environments. This year, they have continued to make so much impact on the lives of children, and it's a privilege to be able to enable them to do more. Thank you for the support you provide to make that possible, and I encourage you to provide more support, so that more children can experience life in all its fullness.

Adrian Cooper

Chair of the Board

From the Chief Executive

Deep concern for children. A commitment to churches and community-based organisations working together. The desire for more impact. Whoever you speak to in the Viva community – our partner networks, our staff, our Board and our faithful supporters – these are the three things that everyone shares.

That's why this year we have made changes. These changes have been difficult – we've had to say goodbye to several deeply committed and talented staff. These changes have been clarifying – as we've refocused on our mission and thought carefully about how we communicate it. These changes will enable us to be more effective – as we seek to do all that we can to better support our partner networks to be able to make more impact in the lives of children in their communities.

In the pages that follow, Viva's vision, mission and approach are outlined, followed by examples of what we're done this year to support our partner networks – enabling them to have more impact in the lives of children, along with what our plans are for the coming year – and beyond.

I would like to take this opportunity to thank our supporters. We often talk about our partner networks who are impacting the lives of children – and how we're supporting them, however, all this is only possible because of our faithful and generous network of supporters who make this all possible. Thank you.

Phil Green

Chief Executive

About Viva

We want children everywhere to have...

LIFE IN ALL ITS FULLNESS*

**Fullness = safe, thriving and learning.*

This year, half of all children in the world – that's one billion children – will experience physical, sexual, or emotional violence.

Churches and organisations are already rooted in their communities, ideally positioned to make a difference.

By working together, churches and organisations can leverage their resources and expertise to provide a more effective, long-term response to the needs of children in their communities.



This is a stock image. Photo credit: Fernanda Reyes (Source: istockphoto.com)

Viva inspires, equips and connects networks of churches and community-based organisations to work together to make a bigger, better and longer-lasting impact in the lives of children.

Viva's model **connects** churches and organisations in networks, building their **capacity** and encouraging them to take **collective action** to transform children's lives and have increased **citywide influence**.

Viva does this by providing coaching, supporting programme implementation, helping access funding, creating tools to measure impact, and facilitating a global community of learning.

Our supporters make all of this possible. Thank you.

Our Partner Networks

Viva is currently supporting 42 partner networks in 26 countries made up of more than 5,300 churches and organisations. These churches and organisations are impacting the lives of more than one million children each year.



● Viva, as a global organisation, includes three fundraising hubs in Hong Kong, UK and USA, and we operate as a truly global team with staff, contractors and volunteers based all over the world.

● Our partner networks are independent entities.

● Viva Denmark is a separate organisation that supports networks in Honduras, Philippines and Zimbabwe.

Viva's Contribution

Examples of how Viva has inspired, equipped, mobilised and supported our partner networks over the past year.

Connecting

Viva **inspires** churches and organisations to form networks with a shared vision for children and connects them to a global community of learning and action.

- A **mapping exercise** for churches in two locations in the UK – Oxford and Kings Lynn – is underway, as a Viva staff member is supporting church leaders to understand what is happening around them and how they can work together to help children.
- In the latest feedback, of 28 networks who participated in Viva's **Network Training Course**, 90% rated it "Good" or "Excellent". These 28 networks have around 3,900 members between them, each benefitting from the increased knowledge and skills the network coordinators have gained through the course.



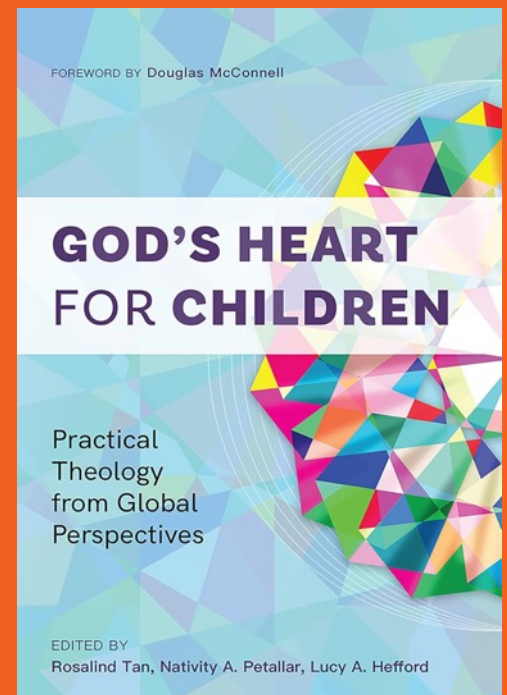
Capacity Building

Viva **equips** networks of churches and organisations through training, providing tools, coaching and peer-to-peer learning to build their capacity to better care for children.

- The book and training tool **God's Heart for Children** helps people think about children from a theological perspective. 448 people, from more than 40 countries, participated in a series webinar, unpacking the content of God's Heart for Children and helping them apply it in their context. Tim Davy, a lecturer at All Nations Christian College says, *"One of the things I love about the book is how diverse the set of contributors is, and how wide-ranging the topics are. This is a dream for lecturers who want to encourage students to consider different global perspectives! It is a book I return to again and again and am finding it useful in lots of different settings."*

God's Heart for Child Protection and Safeguarding is currently being written with input from various authors worldwide, and will be published in 2025.

- This year, an independent evaluation found that 179 organisations in Kampala improved by an average of 29% on a series of metrics as part of Viva's **Quality Improvement System (QIS)**. As a result, the Government integrated the QIS standards into the Uganda School Monitoring Tool. Through QIS, Viva walks alongside organisations on their journey toward attaining global standards in topics such children child safeguarding, financial accountability and project planning.



Collective Action

Viva **mobilises** networks of churches and organisations to collectively develop and deliver programmes that have more impact on children's lives than if they worked alone.

- **Parenting training** is used by various networks to increase the level of care children receive at home. One parent in CarNet, the Viva-supported network in Nepal, said, *"I used to be strict with children in my family. I used to be not close with my children, but after the training, I understood parents should be a mixture of all types of parenting."*
- In a Viva-supported catch-up **education programme** run by our partner network in Guatemala, two young boys have benefitted greatly from the learning support they are receiving. The boys' aunt says: *"I am grateful for the support both in school reinforcement where the children have improved and also the support in food."* One brother says, *"I feel loved by everyone on the project."* The other says, *"I am happy because I have friends and I am learning."*



This is a stock image. Photo credit: Fernanda Reyes (Source: istockphoto.com)

One way Viva mobilises collective action is to help networks access funding and support with programme implementation. See page 8 to find out about some of this year's funded programmes.

Citywide Influence

Viva **supports** networks of churches and organisations in advocacy with a citywide influence to address negative attitudes towards children and bring systemic change.

- Initially developed by our partner network in Bolivia, the Good Treatment Campaign is now championed by Viva globally to equip children to educate adults in how to play their part in treating children well. The campaign has now impacted the lives of hundreds of thousands of children.
- Each year, the Viva organised World Week of Prayer inspires and equips children (and adults) to pray for children around the world. In 2023, 22 countries in Latin America took part, with around 500,000 participants. The focus was on God's world being our home. Viva produced resources to help guide prayer activities. A specially written song (in English and Spanish) was viewed 78,000 times on YouTube. Over the two days in June, children and caregivers went on prayer walks and carried out ecological activities such as rubbish clean-ups in the community and participated in church gatherings and special prayer sessions. In Venezuela and El Salvador, radio programmes led by children were broadcast, reaching approximately 100,000 people each time.



Supporting Programme Implementation

One way Viva mobilises collective action is to help networks access funding and support with programme implementation. Here are a few examples from this year.

Doorsteps, Oxford

Find Your Fire is an intensive programme run by our partner network in Oxford. Aimed at young people who would otherwise not be in education, training or employment, this ten-month programme aims to build awareness of positive life choices through mentoring, peer education projects, and sessions that provide training, to develop a range of skills and increase confidence. If required, additional tutoring in maths and English is also provided. The programme is accredited, and this year nine young people completed it and earned a Level 1 National Open College Network qualification.

Viva India

Viva's funding supported salaries for seven network coordinators in cities across India – enabling them to spearhead work in these cities bringing together churches and organisations to make more impact in the lives of children. Specific funding enabled 1,428 young people to take part in Viva's Flourish mentoring programme, train 1,048 teachers in child protection, and run child protection workshops for 9,500 children.

Latin America and Caribbean

Eight partner networks, in six countries, involving 48 churches, launched community centres known as 'Comprehensive Learning and Training Centres' or CAFIs. A variation of Viva's Learning Space programme, these centres supported more than 2,300 children from over 1,300 families in five areas (1) basic needs and health, (2) education, (3) resilience, (4) family and protection, (5) recreation and free time.

This was possible after Viva provided seed funding. Viva also provided coaching for these networks as they adapted the Learning Space / CAFI methodology to their context. Funding was also used to support wider network development initiatives to ensure strong sustainable networks that are able to continue and further develop this work when the initial funding comes to an end.

Children at Risk Action Network (CRANE), Kampala, Uganda

As part of the Viva-supported, 'Children belong in families initiative':

497 Children were trained as child ambassadors to look out for other children and report cases of abuse. They are now agents of change – making their communities safer for other children.

176 children who had been separated from their families were reintegrated into their families and connected to churches and organisations to offer a range of support services.

56 churches were trained to become safer and more empowering places for children. Viva resources including Understanding God's Heart for Children, Why Children Matter, and the Good Treatment Campaign were used.

PEACE Team Cambodia

Multi-year funding to grow and strengthen the network, build the capacity of churches and organisations, and keep children safe and help them in their learning.

All 80 churches and organisations in the network now have child protection policies and regular access to training. 2,245 children are being supported through the network's 14 Learning Spaces which provide children with psychosocial and learning support. Additional training has included sessions of improving health and preventing trafficking. Teenagers have also participated in Viva's Flourish mentoring programme.

The Impact of Together

CarNet Nepal

"When we come together, how beautiful it is."

Christina Rai has worked for CarNet, a Viva-supported network in Nepal, for over ten years. She loves that Viva offers excellent resources that can be shared with the members of CarNet to help them in their ministry with children. She has big dreams of extending the successful Learning Spaces model to other places in Nepal and making CarNet an even bigger player in advocacy for Nepalese children.

The culture in Nepal is that when a sibling has a child, they become 'your' child, so when Christina, the Viva-supported CarNet Nepal Network Coordinator, became an aunt, she, in effect, gained a 'son'. She reflects, "he is one of the reasons that has helped me to have empathy to work with children. I started to feel the pain of children more. I could [see] my son [in] those vulnerable children."

Christina's first connection with CarNet was when, as a Sunday school teacher, she took part in 'Celebrating Children', a Viva course for children and youth workers. She started working for the network during her final year of university, imagining being in CarNet for a year, then getting her master's degree and working in her field of study, journalism. However, ten years later, she is still serving children at CarNet, inspired by a training in which she heard that 'children were a gift from God'. "You plan something, but the plan of God will happen in your life...The special thing about working in a Christian organisation is you don't just work; it's ministry going hand in hand as you serve the kingdom of God together. Your life is meaningful." Viva helped cast the original vision for CarNet in 2002 when it led a conference in which Christian leaders and pastors were invited to come together to work for children, and it currently has 303 members. Christina is grateful for the help she gets from the Viva Coach: "Viva is always there to support, guide, and provide mentorship to CarNet. Throughout the years, it is there for capacity building, to make sure CarNet is holding that vision that was put there in the first place."

One particularly successful programme CarNet Nepal coordinates is Learning Spaces, where children are supported academically. However, although after-school clubs are common, Christina notices the Viva material is unique. It emphasises mentors, creativity and independent learning, "something very new in Nepal. Within that independent learning, there is setting learning goals that help children to practically understand. This is very unique and very effective for children to build confidence, patience and skills for life." Another part of Learning Spaces is supporting children's mental health: "A child will first ask, "Am I safe? Am I loved?" Then learning happens." Other resources and tools developed by Viva that CarNet has successfully utilised are the Good Treatment Campaign through

which children advocate for their rights, phone mentoring, which supports parents and children with psychosocial support, and Flourish, a life skills programme for adolescents. "I really like this part of Viva. They spend a lot of time coming up with really good resources."

CarNet sees the benefit of collaboration and knows it does not have all the answers. Christmas parties are run annually, and around 500 children and adults typically attend – a good number. However, network members suggested a new idea of running the party not in an indoor hall but in an open ground. More than 1,100 children and adults attended! This is an example Christina sees of "a big impact with a little resource when, with a little effort, we work together."

Christina desires CarNet to be more visible, have more reach, and play a role in advocacy and influencing government policy. She wants the network to be positioned as the 'go-to' for training in child safeguarding. CarNet hopes to run a children's camp next year and a training conference on the Viva book 'God's Heart for Children'. Christina loves being part of CarNet. "We are the body of Christ, with different functions in our body, because we are unique. When we come together, how beautiful it is and how big the results we can achieve."



Image is real. Used with permission. Photo credit: CarNet Nepal

Civil Society Together for Children

Shillong, India

"We Viva are here. We can help."

Viva India is home to partner networks in six cities across India, including Shillong, where Viva funds a network coordinator, Wanskhemlang Marbaniang. His role is to share Viva's resources, ideas and expertise in a civil society forum that addresses the needs of children in the city of Shillong.

"What I found in Viva was what's in my heart. What I saw in Viva was that our passions (for children) are aligned." These are the words of Wanskhem (Wans), a theologian, youth worker and trainer who has been working with some of the most vulnerable children, including street-connected children, since 2008. He first encountered Viva in 2019 and is now one of seven network coordinators for Viva India, based in the city of Shillong. In 2022, a collaboration known as the 'Civil Society Forum' was established, built upon the foundation of a steering group instigated by Viva. This wider network involves organisations working with children, pastors, local government and community leaders, teachers, doctors, teachers, local media and the police, who meet three times a year. Wans loves the unity of the network: "Their sole goal is for more children to benefit. Keeping the needs of the children at the centre and working together is exciting, meaningful, and rewarding."

Wans plays a key role in the forum. In one instance, Wans was approached about the Good Treatment Campaign, which helps children speak up about their rights to be treated well. This originated in South America and was run by Viva India in previous years. Wans recalls, "Forum members decided to have a campaign of safe spaces for children. They asked Viva to be part of it through sharing of the Good Treatment Campaign resources. I trained them on how to use the (GTC) material, and they delivered the programme."

Another time, the Shillong Civil Society Forum members desired to start Child Rights Clubs in schools and communities. Wans asked Viva for help and received Child Ambassador materials that originated in South America and underwent further development in Uganda. Wans trained around 55 child leaders, three children from each Club, with great impact: "There have been very exciting results... In one locality, the Child Rights Club did a survey and came to know a child was brilliant but couldn't continue her studies due to poverty. The children held a meeting and came to a resolution that they had to help the child. They went and met potential donors, collected money among themselves, and sponsored the child for her education. So, the girl managed to join school again." In another Club, children helped report an abuse case to a government helpline, and in another, children wrote to their local community leader asking for a playground to reduce abuse, which

was common because many children were idle. Wans recalls one particular boy who encouraged him that this work is important and impactful on children: "I was excited to visit one Club when a child of around nine years came up to me and asked, 'what is needed so I can be the secretary of the Club in future?'"

Wans has big dreams. He desires to work in more districts and "unite more like-minded people who are willing to help children flourish in life. I want to enable more expansion. I want an impact in other children. There are organisations and churches that say, 'We want to do something. The only thing is we don't know how to.' I want to connect them with other leaders, catalysing the work. They don't know where to start. I want to tell them, 'We (Viva) are here. We can help. Here are resources to equip you.' I want to do this for the community."



Image is real. Used with permission. Photo credit: Viva India.

Coaching Networks, Championing Children

Latin America

Network coordinators are “born to change the world”.

Isaac Eleno Saldivar Centurion was recently made a 'Senior Coach' to reflect his skills and experience gained through faithful years of service as a Coach to various networks in Latin America. His role is to help the network coordinators by encouraging them, training them, and being the point of contact between them and Viva. His passion for children and skill in strategic thinking makes him ideally placed to support networks.

If you have ever seen a spy movie, there is usually that part when a secret agent whose identity has been uncovered opens a safe and rifles through several passports before choosing a nationality to help them flee the country. Isaac, who has been with Viva since 2011, desires a similar ability to assimilate other nationalities as he supports several networks in South America. "I need to be a Brazilian, an Argentinian, a Venezuelan. I feel satisfaction when someone says, 'Isaac is a Venezuelan. He is one of us!' When I hear this, I feel I am doing well my job." Isaac had various roles in the Paraguayan Viva network before becoming a Viva Coach, which was an easy transition as he had built relationships with other network coordinators in other countries. "There is a high level of trust and commitment. We are a family in Latin America. The relationship with each coordinator on my part is really, really great. I really love all the things the network is doing. I am really passionate about it." Currently a Senior Coach, he is excited about growing in knowledge about other networks in other countries in Africa and Asia.

One of the country networks Isaac supports is in Peru. He calls it a 'son' of the Venezuelan network, as it was started by Isabel Gonzales, who is Venezuelan and was a network coordinator there. She moved as a missionary to Peru, and with Isaac's support, she started to build the network in Peru from scratch. Though she has faced some challenges as Venezuelans, especially women, face discrimination in Peru, they are encouraged by the networks' gains. Isaac notes, "One of my strengths is creating strategy to get results. I helped take the dream of the churches and put it into a framework. They started with the World Weekend of Prayer and a national campaign for migrants and we also did Christmas parties." The network is already developing a growth strategy, creating key alliances, such as the Together with Children and Youth Movement, World Vision, Peace and Hope and Compassion International.

There are 11 churches in the network, with four churches working together in community hubs known as CAFIs, meaning Comprehensive Training and Learning. They each run a weekly programme where children from the community can come to a safe space to learn and play.

One of the other programmes the Peruvian network has used is phone mentoring. Isaac recalls a mother and daughter whose relationship improved because they were supported in connecting through the mentoring programme. Their story is no isolated incident: "I see every day a miracle."

Isaac is looking forward to using his advocacy and strategic thinking skills to help Isabel grow the network in Peru into a strong organisation. Isaac loves community development through the power of grassroots organisations, empowering the people on the ground. "When you work with the leadership of the community – give them tools and guide them – they create their own response and their own answer and do for themselves. The multiplier effect – strengthening the local leadership. I believe in local leadership as the unit that can solve the situation in the context. We, Viva, are facilitators. When you work with local leaders, you see the full, amazing potential. National coordinators are strong leaders with local and national influence. Many are volunteers. They are so special. They are born to change the world."



Image is real. Used with permission. Photo credit: Viva.

Girls' Education Challenge – Safe, Thriving and Learning

CRANE, Uganda

How a learning initiative became a holistic programme of care

The Girls' Education Challenge used basic education taught in creative ways combined with holistic support to transform the lives of thousands of vulnerable girls in Uganda. Although the foundation was numeracy and literacy, the 11-year initiative included parents' training and income generation, children's rights advocacy, special needs awareness, schools' development, information technology training and mentorship to address the needs of girls out of school and give them the best possible chance of a successful future.

When it came time to close the 11-year USAID-funded Girls' Education Challenge implemented by the Children at Risk Action Network (CRANE) in partnership with Viva in Uganda, it was a time to celebrate:

- 10,923 girls were helped to transition back into mainstream education.
- Numeracy targets were exceeded by 500%.
- Girls were more than ten times less likely to become pregnant as teenagers.
- 97% of girls had successful transitions either into and through school or from school into paid work.
- 297 girls with disabilities were supported directly to remain in school.

The programme was built around Creative Learning Centres (CLC), run by organisations and churches that were CRANE members. Girls were taught literacy, numeracy, and life skills to help them build confidence. Their parents were supported by a community mentor who gave parenting training and encouraged them to join savings groups. After their time at the CLC, girls were supported in transitioning back to school, and CRANE

trained and placed Learning Support Teachers in partner schools to assist them.

Multiple testimonies record real-life changes in the lives of vulnerable girls:

Eva, already a teen mother when she joined a Creative Learning Centre, acquired expertise in soap-making, including shampoo and various other types of soap products. She sees that she has a good future ahead. **"I have confidence in myself. They counsel me... I also feel I can go back to school and finish my studies. I now believe I can return to school and complete my education ... In three years' time, I hope to have a business selling detergents, paying my school fees and completing P7."**

Susan appreciates the holistic nature of the support she received and sees the value that CRANE has added to herself and the wider community: **"CRANE has helped me and the community to know the importance of education through counselling and paying school fees. CRANE makes me feel safe by protecting my rights."**



Image is real. Used with permission. Photo credit: CRANE.

One thing that Justine learned was her right to be heard. She says, **"I can speak using my mouth in a loud voice to help myself ... you can use your voice not for fun; you can use your voice ... to call for help if you feel it is not good. I didn't know I have a right to play, education, shelter, name, protection, eating. But right now, I know, if my parents abuse me, I just report to the police station and elders, Local Councillor (LC) 1."** Justine has embedded one of CRANE and Viva's primary messages: children's rights are to be respected, and everyone has a duty to keep children safe.

In April 2024, a project closure event at the House of Lords highlighted the technical success as documented in the external evaluator's final report.

Emma Sarton, from UK Aid: **"For me, primarily, one of the most amazing things about this particular programme, because this one has made an impression on me like no other, is how it centres the girl."**

Viva and CRANE have done a HUGE amount of work in that area... I've not seen any programme that is so creative, so interested, and intrinsically on the side of those girls and supporting them. And I think the most powerful indicator of our success is the change of life of the people that we work with, or for whom we work, and these girls are truly inspirational."

Another major achievement is the long-term **change at the family, community, school and system levels.**

- Families were brought together in **savings groups**, many of which have continued, and support was given to start small businesses.

- Teachers were taught best practices in the classroom and the importance of **lesson observations**.
- Some local government officials are using the project's **School Monitoring Tool** to prepare schools for formal inspections.
- **Safeguarding committees** in schools were set up to address child protection issues.
- Two project initiatives related to helping **children with additional needs**, a Learning Needs Identification Tool and an Educational Assessment and Resource Centre, have now been taken on by the government.
- **28 child-friendly rooms** were established for hearing children's testimony in abuse cases, which, alongside training for judges and legal professionals, resulted in conviction rates in child abuse cases increasing from 51% to 80%.

John Rowley, the lead external evaluator, noted: **"When I think about projects that have actually brought about sustainable change in government policy and government procedures (from over 27 years of evaluating international development projects) ... then this is one of them (being three in total – one in every nine years.)"**

The project closed, but the work of CRANE continues, with over 250 schools, churches and organisations still connected as a network and working together in various ways. The learning from and resources developed during GEC are being shared both within CRANE and across other networks in Viva's family to ensure that more children are helped to be safe, thrive, and learn.



Image is real. Used with permission. Photo credit: CRANE.

A Year of Change, a (Re) defined Mission and Looking to the Future

Introduction

This year, we significantly restructured the organisation. This was driven by the need to reduce our expenditure and our desire to get back to our core mission of supporting partner networks to enable them to have more impact in the lives of children. We are now a smaller (approximately 25% smaller) global team, that is better positioned to support our partner networks – so, ultimately, this will result in more impact in the lives of children.

It has therefore been a painful year, one where we have said goodbye to staff who have passionately used their talents and enabled us to fulfil our mission. It's been a challenging year as there has been much change that has significantly impacted every part of the organisation. But it has also been a year of hope and anticipation as we plan for what will be possible in the future.

A key part of this process was consulting our partner networks. At the end of 2023 we listened to them – to seek to understand how they want to be supported. This was done through a survey and online consultation sessions. In January, the Network Partnership Leadership Team – with input from the wider Network Partnerships Team – met to develop a plan on how we will support our partner networks going forward. We then held a second series of online consultation sessions where we outlined 'what we heard them say' and 'how we intend to respond'. We then asked them whether we had interpreted what they said correctly and asked for their guidance in shaping our response.

This sets the context for our plans for the next two years and beyond.

Making more possible

Our goal is to see **more children** safe, thriving and learning – living life in all its fullness. We want each individual child to be more deeply impacted. *We are appointing a Head of Impact who will be responsible for developing tools to help our partner networks measure the impact they are having in the lives of children.*

What we do adds **more value** to our partner networks as we provide world-class coaching, support programme implementation, helping them access funding, create tools to measure impact, and facilitating a global community of learning. *We will make sure that we measure our contribution – so we can learn and become more effective.*

This enables our partner networks of churches and organisations to achieve **more together** for children. We will seek to continue to better understand the leverage of the '*network effect*'.

In addition, we will become **more vocal**, inspiring more churches to do more, and do it better, for children. We want to see more governments and development agencies working more closely with churches and faith-based organisations.

The next two years

For us at Viva, the next two years are very much about building a strong, healthy organisation – it's about 'getting it right'.

For the Fundraising and Engagement team

We will get the fundamentals in place so we can build a fundraising engine that secures our core income and provides a platform to raise more funds for our partner networks. We are one global team with an interconnected approach with specific priorities in each of our three fundraising hubs – Hong Kong, the United Kingdom and the United States.

For the People and Organisation team

Viva's work with partner networks and Viva's staff team will be resourced with transparent and excellent support structures to enable people to thrive and their work to be focused and impactful. Delays and obstacles that slow us down are replaced with streamlined systems and processes that take account of who we are and what we need.

For the Network Partnerships team..

Viva's partner networks will say that they have received excellent support from Viva and have connected with, and learnt from, other partner networks resulting in them being able to make more impact in the lives of children.

These are our organisational priorities – and these will enable us to ensure that more children are safe, thriving and learning – living life in all its fullness.

And after this?

Then, after two years, what might growth look like? There are likely to be three parts to this.

Firstly, our existing partner networks.

Growth will come in several ways. For example, as more churches and organisations become part of Viva-supported networks, they will be able to run larger, more impactful, programmes and have more opportunities to have citywide influence. The goal of growth should always be to enable more children to be impacted, and individual children to be more deeply impacted.

Secondly, new (Viva) partner networks.

We are open to new partner networks – following our existing model - joining the Viva's global community. This could be existing networks establishing networks in nearby cities or emerging networks of churches and organisations in a new country approaching us.

Thirdly, supporting the ever-growing number of citywide church collaborations around the world.

When Viva began, in many cities around the world, 'churches working together' wasn't common. Therefore, Viva's role was inspiring churches to work together – and do so for children. However, today, the situation is different. Around the world there are a growing number of citywide church collaborations – and several national and international organisations catalysing and supporting them. Therefore, in the future, it is possible that our role will decreasingly involve inspiring churches and organisations to establish networks and instead be supporting existing movements/networks of churches to do more for children and do it better.

Structure, Governance and Management

Working together, in partnerships, that enable the transformation of more children's lives is what Viva is all about. That is reflected in how we are structured globally.

Viva operates as a global group managed by Viva Network (referred to as 'Viva' throughout this report). Viva Network is a company limited by guarantee and a registered charity in England and Wales. Its trustees are referred to as the 'International Board'. It was established by a Memorandum of Association on 22 February 1996.

The related charities that are part of this 'group' are Viva Network North America, Viva Network (Hong Kong) Ltd and Viva Network Africa, which are managed and influenced by Viva Network.

The Memorandum of Association of Viva states the following objectives:

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

Related Parties

Viva Network North America 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's income which is 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 who are legally independent from Viva but have some members who sit on the International Board (the Board of Viva Network). Control is nevertheless exercised, as each staff member is fully line managed within a team structure that ultimately reports to the senior leadership team appointed by the International Board. The Boards have chosen to delegate control of strategy and use of money raised to Viva. 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. There are other legal entities across the world that bear the name "Viva" that have a current, or a historic, connection with us. This includes some of the partner networks that Viva supports. All the partner networks (regardless of whether they operate using the name 'Viva' or not) are independent entities and in no case does control exist between the UK, US, Hong Kong or Uganda charities and these other entities.

Viva has a partnership agreement with all partner networks. In addition, when funding passes from Viva to one of these other entities, appropriate contracts and accountability structures exist to ensure the correct use of the funding.

Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association. Efforts are made to recruit a range of Trustees who can provide the breadth and depth of experience and expertise to advance the objectives of the charity.

There is an induction process for new Trustees, which includes relevant documents (including Charity Commission guides, the Memorandum of Association of the charity, essential policies such as Safeguarding, most recent annual report and accounts, and latest strategic framework and annual plan) and meetings with senior staff to help them understand the way Viva operates. Where appropriate, specific training courses will be provided for Trustees.

The Trustees meet at least four times a year and there are four sub-committees made up of members of the International Board. The sub-committees are 'Finance and Risk', 'Network Partnerships' 'Fundraising and engagement' and 'People and Culture'.

The Trustees set the strategic direction of Viva.

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.

Organisational Structure and Decision-Making

The charity is run on a day-to-day basis by the Chief Executive and Senior Leadership Team. This group is considered the 'key management personnel'. They are responsible for the day-to-day decision-making and for ensuring that the charity continues to meet its objectives. They are accountable to the Trustees.

Viva is made up of three teams: 'Network Partnership', 'Fundraising and Engagement' and 'People and Organisation'. These teams consist of staff, contractors and, on occasion, volunteers. These teams have delegated responsibility to shape and implement strategy and make operational decisions, reporting to the Senior Leadership Team.

Careful attention is given to ensure that contractors genuinely meet the legal criteria to be considered contractors.

Staff are employed by one of the four charities or by an Employer of Record in countries where these charities do not operate. Service providers are either contracted directly as individuals, or in some cases we contract organisations to provide specific services to Viva.

Pay of key management personnel

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

Fundraising activity

Viva's fundraising is led by paid staff based in the UK, US, Hong Kong and Uganda and is 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 a 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 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 current and 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 this year, the restructuring presented several immediate risks, which were considered as decisions were made and carefully monitored by the Board. Although the process of change increased short-term risks, due in part to staff turnover, the changes were designed to reduce long-term risks by making the organisation more responsive and sustainable for the future.

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:

- A reduction in core expenditure because of the organisational restructure.
- Adequate unrestricted reserves as of 31 March 2024.
- Confidence that the charity's key funders (individuals and trusts/foundations) are secure for the next year – with informal pledges from significant individual donors.
- Implementation of strategies to increase income from individuals and trusts foundations.
- Adequate cash facilities to manage cash flow requirements.

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.

Safeguarding

We acknowledge that children, young people and adults can be the victims of physical, sexual and emotional abuse, and additional types of abuse. We accept the UN Universal Declaration of Human Rights and the International Covenant of Human Rights, which states that everyone is entitled to "all the rights and freedoms set forth therein, without distinction of any kind, such as race, colour, sex, language, religion, political or other opinion, national or social origin, property, birth or other status". We also concur with the Convention on the Rights of the Child which states that children should be able to develop their full potential, free from hunger and want, neglect and abuse. They have a right to be protected from "all forms of physical or mental violence, injury or abuse, neglect or negligent treatment or exploitation, including sexual abuse, while in the care of parent(s), legal guardian(s), or any other person who has care of the child."

Viva supports vulnerable children regardless of their gender, sexuality, ethnicity, or religion. Partner networks are made up of churches and Christian organisations who uphold and contribute towards both national government policies as well as the highest international standards of community responses to children at risk, child protection and safeguarding. For more information, please read our child safeguarding policy.

Grant Making Policy

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

- Assist applicants in determining whether an application to Viva would be appropriate.
- Ensure that a consistent approach is adopted when considering 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.

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 objectives listed above. There are no limits on the amount of grants made. We will normally only make grants to the networks we partner with. Our partnership agreement with each network covers the expectations of 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.

Reserves Policy

It is the charity's policy to carry forward any surplus arising from one year to the next. Our policy is to hold sufficient free reserves to cover our long-term liabilities 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 are calculated as net current assets, less restricted funds held, plus the US promissory note. This calculation gives a reserves figure of £432,933 which is 143 days of our budget for 2024-25.

Investment Policy

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 deposits. The charity and all its related charities are not-for-profit organisations.

Financial Review

Income

Total income for the year was down by £107,000 compared to last year, but this was largely due to it being the final year of our Girls Education Challenge programme in Uganda which ended in February 2024. Thanks to our loyal and supportive donors our unrestricted income increased by £24,000. With our newly restructured, revitalised and refocussed organisation, we are hoping to grow our unrestricted income substantially over the coming years. We will also continue to seek restricted funding where possible so that we can directly support our partner networks.

Expenditure

Total expenditure for the year fell by £192,000, this was sharply contrasted by the fall in restricted spending of £675,000, due to the ending of the Girls' Education Challenge programme in Uganda, and a planned increase in unrestricted spending of £483,000, due to increased investment in fundraising, meeting - in person - as a global staff team for the first time since 2018, the restructuring process, subsidising restricted programmes (e.g. Doorsteps) to ensure continuity despite not raising the expected grant income, and rising costs across the globe. As planned, we also started to invest more in our fundraising efforts.

EOY Balance / Reserves

Due to this we are showing a deficit on the year of £427,000, but this still left us with a satisfactory reserves position of £591,000 (£434,000 unrestricted). Continued investment will still need to be made with an ongoing focus on increasing unrestricted income in the US and Hong Kong and increasing restricted income from statutory sources, larger trusts and foundations.

The core budgets set for 2024/25 are designed to achieve a balanced budget on the year, as we consolidate the new structure and start to build for the future, with the aim of maintaining our current level of network support and expanding our reach further as and when we can afford to do so.

Trustee Responsibility

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 a 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 that disclose with reasonable accuracy at any time the financial position of the charity and the group and 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, taking reasonable steps to prevent and detect 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 12th December 2024 and signed on their behalf by

Adrian Cooper

Jonathan Cox

Adrian Cooper
Chair of Trustees

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 2024 which comprise the consolidated statement of financial activities, consolidated and parent charity balance sheets, 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 the 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 2024 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; and
- 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 the provisions available for small entities, in the circumstances set out in note 6 to the financial statements, 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 going

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 group and parent 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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the 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.

Opinion 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, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the 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 directors' report included within the trustees' 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; or
- the parent charity financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, 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 group and the parent 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 group or the parent charity or to cease operations, or have no realistic alternative but to do so.

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:

- (1) 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.

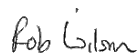
Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those 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.

Date: 17th December 2024



Robert Wilson FCA (Senior Statutory Auditor)

For and on behalf of:

Godfrey Wilson Limited

Charter accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Consolidated Statement of Financial Activities

For the year ended 31 March 2024

(incorporating an income and expenditure account)

		Restricted Funds 2024	Unrestricted Funds 2024	Total Funds 2024	Restated Total Funds 2023
	Note				
Income from:					
Donations and legacies	2	£163,554	£719,515	£883,069	£852,354
Charitable activities	3	£1,221,399	£8,100	£1,229,499	£1,364,759
Investments		-	£5,414	£5,414	£9,502
Other		-	£3,879	£3,879	£2,737
Total income		£1,384,953	£736,908	£2,121,861	£2,229,352
Expenditure on:					
Raising funds		-	£385,907	£385,907	£307,309
Charitable activities		£1,136,796	£1,026,411	£2,163,207	£2,433,805
Total expenditure	4	£1,136,796	£1,412,318	£2,549,114	£2,741,114
Net income / (expenditure)	6	£248,157	(£675,410)	(£427,253)	(£511,762)
Transfers between funds		-	-	-	-
Net movement in funds		£248,157	(£675,410)	(£427,253)	(£511,762)
Reconciliation of funds					
Total funds brought forward		(£90,422)	£1,109,095	£1,018,673	£1,530,435
Total funds carried forward		£157,735	£433,685	£591,420	£1,018,673

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 13 to the accounts.

Restatement of the prior year figures represents a change in classification of restricted grant income from charitable activities to donations. There is no net impact on total income or the result for the year.

Consolidated and Charity Balance Sheets

At 31 March 2024

	Note	Group 2024	Group 2023	UK Charity 2024	UK Charity 2023
Fixed Assets					
Tangible Assets	8	£752	£1,748	-	-
Investments	9	£47,931	£48,965	-	-
		£48,683	£50,713	-	-
Current Assets					
Debtors	10	£342,028	£371,995	£536,481	£463,439
Cash at bank and in hand		£366,683	£985,764	£146,515	£750,166
		£708,711	£1,357,759	£682,996	£1,213,605
Current Liabilities					
Creditors falling due within one year	11	£165,974	£282,741	£149,904	£265,331
		£542,737	£1,075,018	£533,092	£948,274
Net Current Assets					
		£591,420	£1,125,731	£533,092	£948,274
Long Term Liabilities					
Creditors falling due after one year	12	-	£107,058	-	£107,058
		-	£107,058	-	£107,058
Net Assets					
	14	£591,420	£1,018,673	£533,092	£841,216
Funds					
Restricted funds	13	£157,735	(£90,422)	£6,871	(£163,511)
Unrestricted funds		£433,685	£1,109,095	£526,221	£1,004,727
Total Funds		£591,420	£1,018,673	£533,092	£841,216

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 12th December 2024 and signed on their behalf by:

Adrian Cooper

Adrian Cooper, Chair of Trustees

Jonathan Cox

Jonathan Cox, Chair of Finance and Risk Subcommittee

Consolidated Statement of Cashflows

For the year ended 31 March 2024

	2024	2023
Cash used in operating activities:		
Surplus / (deficit) from ordinary activities	(£427,253)	(£511,762)
Adjustments for:		
Depreciation charges and FX adjustments on consolidation	£996	£1,244
Interest received	(£5,414)	(£9,502)
Decrease / (increase) in debtors	£31,001	£47,944
Increase / (decrease) in creditors	(£9,669)	(£7,410)
Net cash used in operating activities	(£410,339)	(£479,486)
Cash flows from investing activities:		
Purchase of tangible fixed assets	-	(£1,291)
Interest received	£5,414	£9,502
Net cash provided / (used) in investing activities	£5,414	£8,211
Cash flows from financing activities:		
Repayment of borrowing	(£214,156)	(£106,376)
Net cash (used) / provided in financing activities	(£214,156)	(£106,376)
(Decrease) / increase in cash and cash equivalents in the year	(£619,081)	(£577,651)
Cash and cash equivalents at the beginning of the year	£985,764	£1,563,415
Cash and cash equivalents at the end of the year	£366,683	£985,764

Notes to the Financial Statements for the year ended 31 March 2024

Note 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.

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:

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 2024. The net incoming resources of the related charities are consolidated from the dates of inception of the charities.

A separate statement of financial activities, or income and expenditure account, for the parent charitable company is not presented because the charitable company has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006. The parent charity's net result for the year was a deficit of £308,124 (2023: deficit of £539,211).

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.

There were no key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

Note 2, Income from donations and legacies

	Restricted Funds 2024	Unrestricted Funds 2024	Total Funds 2024
Donations & gifts	£163,554	£719,515	£883,069
Network direct delivery	-	-	-
Total	£163,554	£719,515	£883,069
Prior period comparative			
	Restricted Funds 2023	Unrestricted Funds 2023	Total Funds 2023 Restated
Donations & gifts	£192,303	£659,275	£851,578
Network direct delivery	£776	-	£776
Total	£193,079	£659,275	£852,354

"Network Direct Delivery" are funds received for networks and projects that we pass on less an administrative charge.

Note 3, Income from charitable activities

	Restricted Funds 2024	Unrestricted Funds 2024	Total Funds 2024
Grants	£1,221,399	-	£1,221,399
Other	-	£8,100	£8,100
Total	£1,221,399	£8,100	£1,229,499
Prior period comparative			
	Restricted Funds 2023	Unrestricted Funds 2023	Total Funds 2023 Restated
Grants	£1,315,491	£40,814	£1,356,305
Other	£8,012	£442	£8,454
Total	£1,323,503	£41,256	£1,364,759

The charity receives government grants, defined as funding from the Foreign, Commonwealth and Development Office to fund charitable activities. The total value of such grants in the period ending 31 March 2024 was £1,028,417 (2023: £1,100,853). There are no unfulfilled conditions or contingencies attaching to these grants.

Prior period income has been restated to reclassify £126,427 of restricted income from charitable activities to restricted donations. The restatement is purely presentational and has no impact on the net movement in funds.

Note 4, Total resources expended

	Expenditure on Raising Funds	Charitable Activities		Support Costs (inc Governance)	Total
		Developing Networks			
		2024	2024		
Number of staff	6.50	12.27		3.49	22.26
Grants payable (note 5)	-	£1,285,772		-	£1,285,772
Staff costs (note 7)	£247,623	£467,435		£132,954	£848,012
Depreciation	-	£748		£213	£961
Premises	£13,502	£25,488		£7,250	£46,240
Audit	-	£3,500		£14,067	£17,567
Foreign exchange (gains) and losses	-	-		£2,526	£2,526
All other costs	£34,595	£210,019		£103,422	£348,036
Sub-total	£295,720	£1,992,962		£260,432	£2,549,114
Allocated support costs	£90,187	£170,245		(£260,432)	-
Total	£385,907	£2,163,207		-	£2,549,114

Historically, we have split out Charitable activities between Developing Local Networks, Developing Partnerships and Developing Effective Mobilisation, under our new strategy this is no longer appropriate, and all have been merged to Developing Networks as our primary mission.

Governance costs excluding audit fees (disclosed in Note 6) were £940.

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

Prior period comparative

	Expenditure on Raising Funds	Charitable Activities			Support Costs (inc Governance)	Total
		Developing Networks	Developing Partnerships	Developing Effective Mobilisation		
		2023	2023	2023		
Number of staff	5.09	11.96	0.33	0.83	4.17	22.38
Grants payable (note 5)	-	£1,716,165	-	-	-	£1,716,165
Staff costs (note 7)	£204,610	£392,060	£17,006	£45,117	£120,531	£779,324
Depreciation	-	£913	-	-	£413	£1,326
Premises	£13,371	£3,224	-	-	£7,029	£23,624
Audit	-	£3,500	-	-	£15,257	£18,757
Foreign exchange gains and losses	-	-	-	-	(£7,968)	(£7,968)
All other costs	£27,633	£76,905	£11,411	£8,478	£85,459	£209,886
Sub-total	£245,614	£2,192,767	£28,417	£53,595	£220,721	£2,741,114
Allocated support costs	£61,695	£144,966	£4,000	£10,060	(£220,721)	-
Total	£307,309	£2,337,733	£32,417	£63,655	-	£2,741,114

Governance costs excluding audit fees (disclosed in Note 6) during the year were £750.

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

Note 5, Grants payable

	Number 2024	Amount 2024	Number 2023	Amount 2023
Individuals	0	-	1	£2,949
Organisations:	13		13	
CRANE, Uganda		£668,649		£1,259,862
Red Viva, Latin America**		£443,324		£229,995
Viva India Trust		£71,384		£113,116
Viva Bolivia		£4,000		£1,484
Peace Team Cambodia		£50,885		£31,734
Viva Network Zimbabwe		-		£1,750
Mwanza Childrens Network		£12,890		£14,009
Connect, South Africa		-		£15,000
CarNet Nepal		£8,941		£15,640
Children's Development Family Network, Myanmar		£7,330		£22,852
Others (less than £10,000 each)		£18,369		£7,774
		£1,285,772		£1,716,165

**In addition to the grant(s) for ongoing activities, the 2024 figure includes a one-off grant of £218,448 to contribute towards historic employment liabilities

Note 6, Net income / (expenditure)

	Year Ending 2024	Year Ending 2023
Depreciation of tangible fixed assets owned by the company	£961	£1,326
Group auditors' remuneration:		
Group - audit	£12,200	£11,500
Group - other	£350	£300
Overseas auditors' remuneration:		
US	£3,215	£2,873
Hong Kong	£950	£844
Uganda	£852	£890
Trustee indemnity insurance	£940	£936

Note 7, Staff costs and numbers

	Year Ending 2024	Year Ending 2023
Staff costs were as follows:		
Group wages and salaries	£787,240	£719,730
Employers' national insurance or equivalent	£44,307	£42,300
Employers' pension contributions	£12,651	£13,446
Other employer benefits (health insurance)	£3,814	£3,848
	£848,012	£779,324

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

There were amounts received by employees for redundancy and termination payments during the year, 2024 £10,671 (2023: Nil). No amounts were owed as of 31 March 2024.

One employee received regular remuneration amounting to between £60,000 and £70,000 (2023: 1).

The trustees consider members of the "Leadership Team" as disclosed elsewhere in these accounts to be the key management personnel. These staff received £234,229 (2023: £334,473) in salaries, employer national insurance and employer pension contributions during the year.

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

	Year Ending 2024 FTE Staff	Year Ending 2023 FTE Staff
Raising funds/Fundraising & Engagement	6.50	5.09
Developing international partnerships(not allocated in 2024)	0.00	0.33
Developing networks	12.27	11.96
Developing effective mobilisation(not allocated in 2024)	0.00	0.83
Support staff/People & Organisation	3.49	4.17
	22.26	22.38

The average headcount for 2024 was 29.5 (2023: 28.5).

For the purposes of measuring headcount, staff on maternity leave have been excluded.

In addition to the employed staff, the average monthly number of volunteer staff offering services to the group were 0.35 full-time equivalents and if remunerated at appropriate comparable rates to paid staff would have cost us £8,515. 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 8, Tangible fixed assets

	Group		Total
	Furniture & Fittings	Office Equipment	
Cost or valuation			
at 1 April 2023	£1,515	£6,050	£7,565
FX adjustment on consolidation	(£70)	(£240)	(£310)
Additions	-	-	-
at 31 March 2024	£1,445	£5,810	£7,255
Depreciation			
at 1 April 2023	£1,515	£4,302	£5,817
FX adjustment on consolidation	(£70)	(£205)	(£275)
Charge for year	-	£961	£961
at 31 March 2024	£1,445	£5,058	£6,503
Net Book Value			
at 31 March 2024	-	£752	£752
at 31 March 2023	-	£1,748	£1,748

All tangible fixed assets are held outside of the UK - there are none in the UK Charity.

Note 9, Investments

	Group 2024	Group 2023	UK Charity 2024	UK Charity 2023
Promissory note	£47,931	£48,965	-	-

Investments at 31 March 2024 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.

Note 10, Debtors: amounts due within one year

	Group 2024	Group 2023	UK Charity 2024	UK Charity 2023
Gift aid debtor	£67,118	£9,808	£67,118	£9,808
Intragroup transactions	-	-	£217,570	£106,368
FCDO GECT funds accrued	£235,079	£305,667	£235,079	£305,667
Prepayments	£9,513	£49,066	£2,453	£36,615
Other debtors	£30,318	£7,454	£14,261	£4,981
	£342,028	£371,995	£536,481	£463,439

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 ending at the end of February 2024. The funds accrued were received shortly after year end.

Note 11, Creditors: amounts due with one year

	Group 2024	Group 2023	UK Charity 2024	UK Charity 2023
Trade creditors	£537	£7,108	£537	£7,108
Other taxation and social security	£4,256	£12,229	-	£12,229
Accruals	£51,605	£44,325	£39,791	£26,915
Other creditors	£2,518	£4,923	£2,518	£4,923
FCDO GECT Mobilisation Loan	£107,058	£214,156	£107,058	£214,156
	£165,974	£282,741	£149,904	£265,331

Note 12: Creditors: amounts due after one year

	Group 2024	Group 2023	UK Charity 2024	UK Charity 2023
FCDO GECT Mobilisation Loan	-	£107,058	-	£107,058

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.

Note 13, Statement of funds

	Opening Balance 2023	Income 2023-24	Expenditure 2023-24	Transfer 2023-24	Closing Balance 2024
Unrestricted funds					
General funds	£1,109,095	£736,908	(£1,412,318)	-	£433,685
Total Unrestricted funds	£1,109,095	£736,908	(£1,412,318)	-	£433,685
Restricted funds					
Network direct delivery	£7,510	£27,525	(£28,632)	-	£6,403
"Give a gift" donations	£1,327	£13,155	(£2,736)	-	£11,746
Asia - Standout	-	£876	(£876)	-	-
Bolivia	-	£5,000	(£5,000)	-	-
Cambodia	-	£57,440	(£57,440)	-	-
Children in emergencies	-	£1,994	(£619)	-	£1,375
Christmas parties	-	£630	(£630)	-	-
East Africa	£1,928	£20,012	(£13,101)	-	£8,839
Guatemala	-	£21,994	-	-	£21,994
Impact evaluation	£4,099	£1,122	(£226)	-	£4,995
India	-	£2,590	(£1,840)	-	£750
Kenya	-	£5,152	(£1,300)	-	£3,852
Latin America	£3,583	£17,693	(£14,294)	-	£6,982
Myanmar	£1,973	£6,021	(£7,994)	-	-
Nepal	-	£14,267	(£12,102)	-	£2,165
Peru	-	£21,994	-	-	£21,994
Research	£2,754	£16,644	(£19,398)	-	-
Uganda	£56,996	£80,590	(£92,755)	-	£44,831
Uganda - FCDO GECT project	(£186,488)	£1,028,417	(£841,929)	-	-
United Kingdom	£14,049	£37,826	(£32,650)	-	£19,225
Zambia	£1,847	£2,211	(£1,474)	-	£2,584
Zimbabwe	-	£1,800	(£1,800)	-	-
Total Restricted funds	(£90,422)	£1,384,953	(£1,136,796)	-	£157,735
Total funds	£1,018,673	£2,121,861	(£2,549,114)	-	£591,420

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.

"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.

"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 14, Analysis of group net assets between funds

	Note	Restricted Funds 2024	Unrestricted Funds 2024	Total Funds 2024
Fixed assets - tangible	8	-	£752	£752
Fixed assets - investments	9	-	£47,931	£47,931
Net current assets		£157,735	£385,002	£542,737
Total		£157,735	£433,685	£591,420

Note 15, Related parties

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

	Net Value 2024	Net Value 2023	Nature of transactions	Relationship in other organisation
Justice in Motion	£0	£11	Desk hire	Anna Barker is a trustee
Travel Counsellors	£62,140	£36,835	Travel bookings	Mim Friday's brother owns the business
Wallingford Baptist Church	£0	£80	Room hire	David Bright is a trustee
West Leigh Baptist Church	£3,041	£3,093	Donations to Viva	Kezia M'Clelland's father is a trustee
Oxford University	£0	£1,250	Grant to Viva	Ian De Villiers is a trustee
Adventure Plus	£0	£540	Donation to Viva	Anna Barker's father is a trustee
All Nations Christian College	£0	£813	Training Fees	Phil Green's wife is an employee

Note 16, Operating lease commitments

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

	Group 2024	Group 2023	UK Charity 2024	UK Charity 2023
Amount falling due: Within 1 year	£7,358	£7,358	£7,358	£7,358

Note 17, Conduit funding

	Group 2024	Group 2023	UK Charity 2024	UK Charity 2023
Balance at start of year	-	-	-	-
Funding received during year	£7,133	£47,909	-	-
Funding distributed during year	-	(£47,909)	-	-
Balance at end of year	£7,133	-	-	-

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 18, 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 19, Donations by trustees

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

	Group 2024	Group 2023	UK Charity 2024	UK Charity 2023
Donations from trustees	£190,671	£218,639	£165,388	£143,325

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 20, Subsidiary details

	Viva Network North America	Viva Network (Hong Kong) Ltd	Viva Network Africa
Registration number	84-1541857	1657942	4185
Net assets	£136,679	£137,987	£57,183
Net liabilities	(£165,391)	(£2,892)	(£135,549)
Net funds	(£28,713)	£135,095	(£78,366)
Gross income for year	£239,419	£182,320	£126,140
Gross expenditure for year	£253,036	£209,237	£212,521
Surplus / (deficit) for year	(£13,617)	(£26,917)	(£86,381)

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 21, Analysis of changes in net debt

	At 1 April 2023	Cash flows	Repayment of borrowing	Other non-cash movements	At 31 March 2024
Cash	£985,764	(£619,081)	-	-	£366,683
Loans falling due within 1 year	(£214,156)	-	£214,156	(£107,058)	(£107,058)
Loans falling due after 1 year	(£107,058)	-	£107,058	£107,058	-
Total	£664,550	(£619,081)	£321,214	-	£259,625

Note 22, Prior period comparatives: Statement of financial activities (restated)

	Restricted Funds 2023	Unrestricted Funds 2023	Total Funds 2023
Income from:			
Donations and legacies	£193,079	£659,275	£852,354
Charitable activities	£1,323,503	£41,256	£1,364,579
Other trading activities	-	-	-
Investments	-	£9,502	£9,502
Other	-	£2,737	£2,737
Total income	£1,516,582	£712,770	£2,229,352
Expenditure on:			
Raising funds	-	£307,309	£307,309
Charitable activities	£1,811,801	£622,004	£2,433,805
Total expenditure	£1,811,801	£929,313	£2,741,114
Net income / (expenditure)	(£295,219)	(£216,543)	(£511,762)

Note 23, Prior period comparatives: Statement of funds

	Opening Balance 2022	Income 2022-23	Expenditure 2022-23	Transfer 2022-23	Closing Balance 2023
Unrestricted funds					
General funds	£1,325,638	£712,770	(£929,313)	-	£1,109,095
Total Unrestricted funds	£1,325,638	£712,770	(£929,313)	-	£1,109,095
Restricted funds					
Network direct delivery	£14,788	£1,534	(£8,812)	-	£7,510
"Give a gift" donations	£4,784	£7,994	(£11,451)	-	£1,327
Asia - Standout	-	£927	(£927)	-	-
Bolivia	-	£900	(£900)	-	-
Cambodia	£7,171	£21,565	(£28,736)	-	-
Capacity building	-	£1,041	(£1,041)	-	-
Child protection	-	£9,094	(£9,094)	-	-
Children in emergencies	-	£20,487	(£20,487)	-	-
Christmas parties	£574	£793	(£1,367)	-	-
East Africa	£1,928	£13,759	(£13,759)	-	£1,928
Hong Kong	-	£7,183	(£7,183)	-	-
Fundraising growth	£7,498	£8,176	(£15,674)	-	-
Impact evaluation	£65,510	£15,401	(£76,812)	-	£4,099
India	-	£45,448	(£45,448)	-	-
Justice for children	£68	£1	(£69)	-	-
Latin America	£3,998	£16,426	(£16,841)	-	£3,583
Myanmar	£19,244	£7,987	(£30,917)	£5,659	£1,973
Nepal	£7,132	£14,901	(£16,374)	(£5,659)	-
Philippines	(£679)	-	£679	-	-
Research	£4,030	£18,558	(£19,834)	-	£2,754
Uganda	£26,645	£118,472	(£88,121)	-	£56,996
Uganda - FCDO GECT project	£21,662	£1,129,499	(£1,337,649)	-	(£186,488)
United Kingdom	£19,177	£49,868	(£54,996)	-	£14,049
Zambia	£1,124	£2,829	(£2,106)	-	£1,847
Zimbabwe	£143	£3,739	(£3,882)	-	-
Total Restricted funds	£204,797	£1,516,582	(£1,811,801)	-	(£90,422)
Total funds	£1,530,435	£2,229,352	(£2,741,114)	-	£1,018,673

Note 24, Prior period comparatives: Analysis of group net assets between funds

	Restricted Funds 2023	Unrestricted Funds 2023	Total Funds 2023
Fixed assets - tangible	-	£1,748	£1,748
Fixed assets - investments	-	£48,965	£48,965
Net current assets	(£90,422)	£1,165,440	£1,075,018
Creditors: amount due after one year	-	(£107,058)	(£107,058)
Total	(£90,422)	£1,109,095	£1,018,673

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 2024: \$1 = £0.7926.

Profit and Loss in US\$

	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
	2024	2024	2024	2023
Revenue				
Grants and Donations:				
General	\$206,351	\$907,791	\$1,114,142	\$1,075,391
From Charitable Activities	\$1,541,003	\$10,219	\$1,551,222	\$1,721,876
Events and Office Rental	-	-	-	-
Investment income (Interest)	-	\$6,831	\$6,831	\$11,988
Sundry	-	\$4,895	\$4,895	\$3,453
Total Incoming Resources	\$1,747,354	\$929,736	\$2,677,090	\$2,812,708
Expenses				
Program services	\$1,434,262	\$1,294,993	\$2,729,255	\$3,070,661
Supporting services:				
Fundraising	-	\$486,887	\$486,887	\$387,723
Total Expenses:	\$1,434,262	\$1,781,880	\$3,216,142	\$3,458,384
Transfers between funds:	-	-	-	-
Net (expenditure) / income	\$313,092	(\$852,144)	(\$539,052)	(\$645,676)
Total Funds Brought Forward at 1 April	(\$114,083)	\$1,399,312	\$1,285,229	\$1,930,905
Total Funds Carried Forward at 31 March	\$199,009	\$547,168	\$746,177	\$1,285,229

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 2024: \$1 = £0.7926.

Consolidated Balance Sheet in US\$ At 31 March 2024

	Group 2024	Group 2023
Fixed Assets		
Tangible Assets	\$949	\$2,205
Investments	\$60,473	\$61,778
	\$61,422	\$63,983
Current Assets		
Debtors	\$431,527	\$469,335
Cash at bank and in hand	\$462,633	\$1,243,709
	\$894,160	\$1,713,044
Current Liabilities:		
Creditors falling due within one year	\$209,405	\$356,726
Net Current Assets	\$684,755	\$1,356,318
Total Assets Less Current Liabilities	\$746,177	\$1,420,301
Long Term Liabilities		
Creditors falling due after one year	-	\$135,072
	-	\$135,072
Net Assets	\$746,177	\$1,285,229
Funds		
Restricted funds	\$199,009	(\$114,083)
Unrestricted funds		
General funds	\$547,168	\$1,399,312
Total Funds	\$746,177	\$1,285,229

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 2024: HK\$1 = £0.1013.

Profit and Loss in HK\$

	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
	2024	2024	2024	2023
Revenue				
Grants and Donations:				
General	\$1,614,548	\$7,102,815	\$8,717,363	\$8,414,159
From Charitable Activities	\$12,057,248	\$79,959	\$12,137,207	\$13,472,448
Events and Office Rental	-	-	-	-
Investment income (Interest)	-	\$53,445	\$53,445	\$93,801
Sundry	-	\$38,292	\$38,292	\$27,019
Total Incoming Resources	\$13,671,796	\$7,274,511	\$20,946,307	\$22,007,427
Expenses				
Program services	\$11,222,073	\$10,132,414	\$21,354,487	\$24,025,715
Supporting services:				
Fundraising	-	\$3,809,546	\$3,809,546	\$3,033,653
Total Expenses:	\$11,222,073	\$13,941,960	\$25,164,033	\$27,059,368
Transfers between funds:	-	-	-	-
Net (expenditure) / income	\$2,449,723	(\$6,667,449)	(\$4,217,726)	(\$5,051,941)
Total Funds Brought Forward				
at 1 April	(\$892,616)	\$10,948,622	\$10,056,006	\$15,107,947
Total Funds Carried Forward				
at 31 March	\$1,557,107	\$4,281,173	\$5,838,280	\$10,056,006

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 2024: HK\$1 = £0.1013.

Consolidated Balance Sheet in HK\$ At 31 March 2024

	Group 2024	Group 2023
Fixed Assets		
Tangible Assets	\$7,423	\$17,256
Investments	\$473,159	\$483,366
	\$480,582	\$500,622
Current Assets		
Debtors	\$3,376,390	\$3,672,211
Cash at bank and in hand	\$3,619,773	\$9,731,139
	\$6,996,163	\$13,403,350
Current Liabilities:		
Creditors falling due within one year	\$1,638,465	\$2,791,125
Net Current Assets	\$5,357,698	\$10,612,225
Total Assets Less Current Liabilities	\$5,838,280	\$11,112,847
Long Term Liabilities		
Creditors falling due after one year	-	\$1,056,841
	-	\$1,056,841
Net Assets	\$5,838,280	\$10,056,006
Funds		
Restricted funds	\$1,557,107	(\$892,616)
Unrestricted funds		
General funds	\$4,281,173	\$10,948,622
Total Funds	\$5,838,280	\$10,056,006

Administrative Information

The Board of Viva Network (the 'International Board')

David Bright
Minakhi Chowdhury-Westlake
Adrian Cooper (Chair)
Jonathan Cox (Treasurer)
Ian De Villiers
Julie Muenje (*until June 2023*)
Philip Niem
Nathan Nshakira (*from September 2024*)
Teresa Phiri (*Until November 2024*)
Timothy Pottle (*until March 2024*)
Michael Sloane
James Tavener (*until March 2024*)
Katherine Thompson (*until November 2024*)

The Board of Viva Network North America

Jonathan Booth
Adrian Cooper
Jenny Evans (*until January 2024*)
William Seth Hampton (*from May 2024*)
John Hightower
Felix Nieves (*from November 2023*)
William Reichardt
Michael Sloane (Chair)
Steve Ujvarosy

The Board of Viva Network (Hong Kong) Ltd

Stephen Barry (*until November 2023*)
Stephen Birkett (*from January 2024*)
Jessica Evans
Joanna Ko
Jacky Lam (*until June 2024*)
Linnet Ma (Treasurer)
Philip Niem (Chair)
John Teng (*from November 2024*)

The Board of Viva Network Africa

Mim Friday
Nathan Nshakira (Chair)
Mark Stavers

Senior Leadership Team

Phil Green (Chief Executive)
Anna Barker (Director for Network Partnerships)
Kezia M'Clelland (Director for People and Organisation)

Bankers (UK)

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Viva in the UK

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Viva is an operating name of Viva Network. Viva Network is a company limited by guarantee registered in England & Wales no. 3162776, registered as a charity in England & Wales no. 1053389.

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Viva is an operating name of Viva Network North America. Viva Network North America is a registered 501(c)3 organisation, registered under employer identification number 84-1541857.

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Viva is an operating name of Viva Network Africa. Viva Network Africa is a registered Foreign NGO in Uganda, registration number 4185.

VIVA NETWORK

England & Wales - Charity number 1053389

Accounts



Annual Report 2023

Viva **connects** and builds the **capacity** of churches and organisations to **collectively** change children's lives through joint action programmes and increased **city-wide influence**.

Viva Network: year ended 31 March 2023

Charity no 1053389

Company no 3162776

A mothers' pride at Costa Rica support centre

Mothers always want to give their children the best. They'll do anything for them, and when they can't, when someone else does it for them, it can break their spirit.

When **Karina**, a young girl from Costa Rica, walked out of a Comprehensive Learning and Training Centre (locally known as a CAFI) with a new doll under her arm, the pride in her mother's eyes showed that this wasn't a handout.

Over time, handouts can create unhealthy dependencies as well as undermine self-esteem. The CAFIs give the people in their communities a chance to earn credits which can be used in the CAFI shop to purchase items of their own choosing.

Karina's mother had attended parenting and other training sessions at the CAFI, and chose to spend her credits on her daughter – putting a doll in her arms and a smile on both their faces.

CAFIs are just one way that Viva's partner networks are empowering children and their families all over the world.

In 2022-23, these centres have been developed by our partner networks with support from Viva in six countries in Latin America as a response to the impact of the Covid pandemic. They provide strategies that allow families to continue to support their children and meet their basic needs, enabling them to return to and continue in school, even where family income has been affected by unemployment.

While the local network runs the CAFI, Viva provides tools such as a transparent accountability system, catch-up education lessons, and training programmes around good parenting and family.

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Life in all its fullness – that’s what Viva wants for children, everywhere. Children who are safe, thriving and learning. We do this by building and supporting networks that bring together churches and organisations to have more impact in the lives of children.



Our global reach

Viva has **45 partner networks** across **28 countries**. These networks comprise **5,400 local churches and organisations**, which are directly serving **1.2 million vulnerable children**.

Our three outcomes for children

Viva’s primary focus is that every child everywhere can live life in all its fullness. We want children:

1. **To be safe** and free from abuse, violence and exploitation
2. **To thrive** emotionally and socially, with a better level of wellbeing
3. **To learn** new skills and be supported in their schooling, so they can be successful in their education

Our model for lasting change

Viva builds networks of churches and organisations to have more impact together, by using four drivers:

- **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

Our 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.

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

How we have changed children's lives in 2022-23

CONNECTING increases the scale of support

Viva's added value: Viva inspires churches and organisations to work together to make more impact in the lives of children. We journey with them – giving them tools, training and coaching as they launch, and continue to develop their network to changing circumstances. From conducting situational mapping (to ascertain the needs of children, already available services and opportunities) through to our Network Training Course which provides practical tools for working together – which we know isn't easy, Viva is respected around the world when it comes to inspiring and equipping churches and organisations to work together.

Focus: Network Training Course

All of our partner networks held connecting events last year as they have all worked collaboratively to address the issues affecting children in their communities.

The Network Training Course (NTC) has been used widely by Viva partner networks to help the network coordination teams to develop the skills they need to run an effective and sustainable network.

The NTC includes modules on defining the network's identity and understanding the network model, strategic planning, programme development and impact measurement. It is closely tied to Viva's sustainability benchmark, which is used to support partner networks to build systems in ten key areas needed for sustainable impact.

Global headline statistics

- 36% of Viva partner networks recorded growth in network member sizes
- 62% of our partner networks ran Viva's Network Training Course
- 4 new partner networks were welcomed to the Viva family
- 37 partner networks had working or action groups (up from 27 in 2021-22)

Having more skilled network coordination teams helps networks increase their efficiency and contributes towards sustainable growth so more children can be supported more effectively. It is aimed principally at new networks, but more established networks can also benefit from it. This year, in addition to in-person training, we offered the NTC online through Viva's learning platform, which has greatly increased its accessibility and its potential for cross-border collaboration.

All six networks in Africa were able to participate in the Network Training Course together over a six-month period, sharing their expertise and experience and bringing greater depth to discussions. Five networks in the Philippines participated as well, including the country's newest network, ICMN.

CAPACITY-BUILDING means better quality care

Viva's added value: Viva builds the capacity of our networks – and the churches and organisations that come together to create them – through training, coaching and peer-to-peer learning. Doing so increases the health of the organisations and the impact they are having in the lives of children. For more than 15 years, our Quality Improvement System has taken churches and organisations on a two-year journey to improve their understanding and practice in child protection, child wellbeing governance, financial accountability, people care and project planning.

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.

Our eight partner networks in **India** were active in child protection training throughout the year, and have trained teachers and childcare workers in 150 schools and other institutions. Over 300 government and private school teachers took part in Viva's new **online child protection course** in 2022. To safeguard the school, all staff must know how to recognise and report child abuse. Among the positive feedback after our training, one participant said, "The course provided helpful overviews of child rights, different kinds of abuse, and laws related to children and child rights. I appreciated the creative activities that allow for critical thinking." Another added, "This course reminds me of all the necessary child rights and what to put into practice. It tells me how and when to report to the right person when something happens." Through a **child safeguarding policy writing workshops**, four schools have significantly developed their policy and know how to use it well. An orphan boys' home was supported to write their first safeguarding policy. Ignorance in the past has prevented them from applying to social services for registration. Now, the policy is in place, the home's manager is confident that children are protected, according to the law.

As well as training adults in professional roles, Viva India also runs **Good Touch, Bad Touch** training sessions for children at schools. These 40-minute, age-appropriate sessions teach children to discern how they are touched and what to do if they feel uncomfortable or unsafe. More than 1,300 children received this training last year, with almost 1,000 through our partner network in Patna, 188 in Bangalore and another 139 in Shillong. Following the course, a 13-year-old participant informed the school principal about abuse and ill-treatment from her own brother. Both she and her brother were given counselling and their relationship is now fully reconciled. A teacher said, "This is the very first time I have come to know that children have rights and the need to treat children well."

Global headline statistics

- 183 capacity-building activities were run globally for churches and organisations
- 42% of those who took part were not network members
- 24% of partner networks ran QIS (up from 14% in 2021-22)
- 56% of network members have a child protection policy and 53% have a child protection code of conduct displayed

COLLECTIVE ACTION gives a louder voice to children, and brings more and better transformation

Viva's added value: Whether it is organisations working together on one programme, or multiple churches running the same programmes, Viva's programmes enable churches and organisations to work together, and coordinate their efforts, to have more impact in the lives of children. Working with networks, Viva have created a wide range of impactful programmes, from parenting support to mentoring for girls to catch-up learning. Viva also supports networks with programme design, fundraising, and measuring impact.

Focus: Ensuring children are learning new skills and supported in their education

Previously, collective action programmes have focused on eight themes, but this has been simplified in line with the new Safe, Thrive and Learn outcomes. **'Learn'** collective action programmes were run by 25 Viva partner networks, reaching at least 22,146 children.

Viva and our partner network CRANE continue to offer quality, inclusive and holistic education through the Girls' Education Challenge Transition (GEC-T) in Kampala, **Uganda**, with support from a UK government grant.

Catch-up learning for girls is delivered through 13 Creative Learning Centres across four districts. These provide opportunities for marginalised children to learn away from home and formal school.

At the centres, they access child-friendly services like counselling, learning resources, and peer support, and they also connect parents to participate in school-related activities and give them income-generating activities.

Additionally, more than 2,000 girls and boys, and 62 teachers, benefited from the mobile library services, including reading competitions, group reading, and borrowing resources.

With our support, 4,122 girls were in school in 2022-23, with mentors who have been selected and trained by CRANE offering girls counsel and advice. CRANE also provides training and support to partner schools, bringing quality education to nearly 18,000 boys and girls, whose teachers are better equipped to provide a conducive learning environment. We have trained 56 mainstream teachers in accelerated learning and support, reporting, psychosocial support, and differentiation – and 85 per cent of them said they acquired new skills relevant to their work.

Global headline statistics

- An average of 5 collective action programmes were run by each partner network with at least 427 collective action activities run overall
- 89% of Viva partner networks ran at least one collective action programme
- 76% of partner networks ran at least one Safe programme, 84% ran at least one Thrive programme and 66% ran at least one Learn programme

Over the programme so far, 5,102 girls supported by the project have made some form of transition: 2,172 girls transitioned to formal school, 1,426 to vocational training, and 1,504 into work or self-employment. Over the last year, 1,586 girls transitioned into different classes, with 45 girls joining paid employment and 402 girls completing vocational training, and can now earn a living from being self-employed. Claire is one such graduate and says: "CRANE has supported me to be what I am today... I am now a teacher with a Bachelor of Arts and a Diploma in Entrepreneurship. I'm also to the community a role model to young children. My message to the girls out there is they should not lose focus but always persist amidst all challenges; they should always be focused on education."

There is a noticeable improvement at different levels in all supported schools in leadership and management of formal and non-formal learning spaces, such as more policies in places and stronger governing bodies like School Management Committees. Our school monitoring tool has been shared with

the Directorate of Education standards at the Ministry of Education and Sports, and is being used to inform the new digitalised government school inspection tools.

Elsewhere from Uganda, Viva has established smaller, simpler versions of Creative Learning Centres in other regions of the world, in the form of **Learning Spaces**. Recognising the gap in education created by the Covid pandemic, these are safe and supportive places where mentors provide children with psychosocial support and engage them in independent learning. For example, in Asia last year, we ran 20 Learning Spaces in three countries for a total of 2,000 children.

Our partner network CarNet **Nepal** has two Learning Spaces for 65 children. One of these is ten-year-old Santosh, who lives with his father, grandmother and younger sister, with no mattress on his bed, and very little food in his kitchen. He dropped out of school because he was bullied about his living conditions.

Last year, Viva's partner network in Nepal enrolled Santosh in its Learning Space and has helped him to be readmitted to school. Initially, Santosh had difficulty with reading and writing. He did not even know to hold a pencil properly.

Now he regularly attends class both in the Learning Space and at school. He has made a significant improvement in his studies and with his personal hygiene as well.

One of our mentors says, "Children are making significant improvement in their goals. They have been excited and motivated to make new goals once they achieved the previous ones. We celebrate when a child achieves his or her goal."

CITY-WIDE INFLUENCE leads to lasting sustainable countrywide system change

Viva's added value: Having more than 25 years of experience of working in countries across the world has enabled Viva to build up experience, expertise and credibility to support our networks to have city-wide influence as they run campaigns, work strategically with decision-makers, and take a lead role in changing city – and often national – policies and legislation.

Focus: Good Treatment Campaign

Last year, 174,000 people (including nearly 66,000 children) in 21 partner networks in 15 countries were reached with positive messages about better treatment of children in their care through Viva's Good Treatment Campaign (GTC). A total of 1,700 churches and organisations worked together to reach people in their communities, and about one in four of these were not already a member of Viva partner networks. Over 6,400 children were trained to lead the campaign.

Networks spread the message through social media, poetry, illustrations, performances, sports, singing, dancing and more. Many networks also used 'promise cards' to help adults understand and commit to the good treatment of children.

The Campaign has become a consistent presence in many communities. Our partner network in **Venezuela** has seen that, for years, cases of child abuse were ignored or hidden, with very low rates of cases reported. However, throughout 2022, complaint numbers increased significantly with more people recognising situations of child abuse, and speaking up and seeking help. The network believes that their work, and specifically the GTC, has contributed to this significant change.

A new addition to this year's Campaign was the introduction of the theme 'Children and the environment'. The Children Development Network in **Myanmar** ran planting activities for children, community clean-ups and litter-picking. The network said: "Through GTC, children received new hope for the future. Receiving hope and understanding the worth of children are two of the most powerful aspects of child protection."

The network added: "Through GTC, children received new hope for the future. Hope can bring a new beginning of peace, and reconciliation will come out of the brokenness. Receiving hope and understanding the worth of children are two of the most powerful aspects of child protection."

SUSTAINABILITY BENCHMARK

It is four years since Viva started supporting existing partner networks to achieve Viva's Sustainability Benchmark. This benchmark covers 10 criteria from governance, policies and staff structures to strategic planning and funding. It underpins all of the work mentioned previously in this report, as without strong foundations, it is harder to ensure growth in impact for children and have confidence in future plans. A key part of the benchmark is to ensure that networks are able to run impactful activities and programmes in all of the 4 drivers for lasting change.

- In 2022-23, the average Sustainability Benchmark score was 82% (down 3% from last year).
- One network scored 100%.

CITY-WIDE INFLUENCE:

Global headline statistics

- 89% of partner networks ran one or more city-wide influence programmes
- At least 111 city-wide influence activities were run, two per network on average
- 37% of churches and organisations who took part in these programmes were not already part of the network
- 24 partner networks were involved with influencing laws and policies this year (up from 15 in 2021-22)
- 43 partner networks have a total of 574 city-wide initiatives at government level with business leaders, with churches and/or with Justice, Law and Order

Global numbers



An average Viva partner network



** excluding networks with the three highest and three lowest incomes, and excluding the two Dominican Republic networks who did not report income data

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 several of our teams. We continue to be very grateful to those who have volunteered across the world including Jenny Evans, Tony Houghton, Tom Stavers, Claudilene Saldivar and Tryphosa Kwagala – thank you!

Financial Review

Total income in the year was £41,000 lower than the previous year once the proceeds from the sale of the UK office are excluded. Encouragingly, unrestricted income was £72,000 higher, but still significantly lower (approximately £100,000) than had been hoped. However, given the challenging fundraising climate and situation faced by other NGOs it demonstrates the strength of our supporter base. Restricted income was, £113,000 lower – in part due to a continued (planned) reduction in funding from the UK Government for the Girls Education programme in Uganda. Although lower restricted income often means that we can provide less financial support to our partner networks, it does not have such an adverse impact on Viva as an organisation.

Unrestricted expenditure was higher because of high-inflation, unfavourable exchange rates, and the cost associated with CEO recruitment and transition. Restricted expenditure was in line with budget, and the current deficit is due to timing of income and expenditure. Significantly, funding from the UK Government is received in arrears.

We end the year with healthy reserves – due to the sale of the UK office property the previous year. In the year 2023 – 2024, some of these funds will be invested to grow our fundraising – with a focus being placed on increasing unrestricted income in the US and Hong Kong and increasing restricted income from statutory sources and larger trusts and foundations. Growth will take time, but the proceeds of the UK office property give the ability to do this.

Trustees' Annual Report

The Trustees present their report and the audited financial statements for the year ended 31 March 2023 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 over-reliance in key staff include strong care for the wellbeing of staff and employing additional staff in Africa and Hong Kong. For fundraising, the new CEO implemented a three-part strategy in January 2023, which will see more resources being invested in funding in Hong Kong, the USA, and in statutory fundraising. In addition, more existing fundraising will be directed to raising unrestricted income.

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:

- Healthy unrestricted funds, because of the proceeds from the sale of the UK office. These funds are being used to fund strategies to increase our income.
- The charity's key funders (individuals and foundations) are all believed to be secure for the coming 18 months at least. We expect changes in our statutory funding in 2024 and are planning accordingly (reducing expenditure / finding new sources of funding – including new sources of statutory funding).
- Adequate cash facilities to manage cashflow requirements.

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 £1,214,405 which is 310 days of our budget for 2023-24.

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 benefited from the equivalent of just over one full-time staff member from volunteers and by assigning each of them the equivalent salary for the role they fulfilled for us we have saved just under £13,500 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 2 October 2023 and signed on their behalf by

Adrian Cooper

Adrian Cooper

Chair of Trustees

Jonathan 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 2023 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 2023 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 15, 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:

- (1) 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: 9 October 2023

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2023

(incorporating an income and expenditure account)

		Restricted Funds 2023	Unrestricted Funds 2023	Total Funds 2023	Total Funds 2022
	Note				
Income from:					
Donations and legacies	2	£66,652	£659,275	£725,927	£723,172
Charitable activities	3	£1,449,930	£41,256	£1,491,186	£1,524,505
Other trading activities		-	-	-	£13,615
Investments		-	£9,502	£9,502	£2,518
Other	4	-	£2,737	£2,737	£1,105,932
Total income		£1,516,582	£712,770	£2,229,352	£3,369,742
Expenditure on:					
Raising funds		-	£307,309	£307,309	£274,025
Charitable activities		£1,811,801	£622,004	£2,433,805	£2,162,529
Total expenditure	5	£1,811,801	£929,313	£2,741,114	£2,436,554
Net income / (expenditure)	7	(£295,219)	(£216,543)	(£511,762)	£933,188
Transfers between funds		-	-	-	-
Net movement in funds		(£295,219)	(£216,543)	(£511,762)	£933,188
Reconciliation of funds					
Total funds brought forward		£204,797	£1,325,638	£1,530,435	£597,247
Total funds carried forward		(£90,422)	£1,109,095	£1,018,673	£1,530,435

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 2023

	Note	Group 2023	Group 2022	UK Charity 2023	UK Charity 2022
Fixed Assets					
Tangible Assets	9	£1,748	£1,701	-	-
Investments	10	£48,965	£48,380	-	-
		£50,713	£50,081	-	-
Current Assets					
Debtors	11	£371,995	£420,524	£463,439	£411,805
Cash at bank and in hand		£985,764	£1,563,415	£750,166	£1,447,602
		£1,357,759	£1,983,939	£1,213,605	£1,859,407
Current Liabilities					
Creditors falling due within one year	12	£282,741	£182,371	£265,331	£157,768
		£1,075,018	£1,801,568	£948,274	£1,701,639
Net Current Assets					
		£1,125,731	£1,851,649	£948,274	£1,701,639
Long Term Liabilities					
Creditors falling due after one year	13	£107,058	£321,214	£107,058	£321,214
		£107,058	£321,214	£107,058	£321,214
		£1,018,673	£1,530,435	£841,216	£1,380,425
Net Assets					
Funds					
Restricted funds	14	(£90,422)	£204,797	£163,511	£75,759
Unrestricted funds		£1,109,095	£1,325,638	£677,705	£1,304,666
Total Funds		£1,018,673	£1,530,435	£841,216	£1,380,425

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 2 October 2023 and signed on their behalf by:

Adrian Cooper

Jonathan 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 2023

	2023	2022
Cash used in operating activities:		
Surplus / (deficit) from ordinary activities	(£511,762)	£933,188
Adjustments for:		
Depreciation charges and FX adjustments on consolidation	£1,244	£12,749
Loss / (profit) on the sale of fixed assets	-	(£1,099,442)
Interest paid on borrowing	-	£14,169
Interest received	(£9,502)	(£2,518)
Decrease / (increase) in debtors	£47,944	£17,279
Increase / (decrease) in creditors	(£7,410)	(£932,276)
Net cash used in operating activities	(£479,486)	(£1,056,851)
Cash flows from investing activities:		
Proceeds from the sale of property, plant and equipment	-	£1,669,331
Purchase of tangible fixed assets	(£1,291)	(£1,072)
Interest received	£9,502	£2,518
Net cash provided / (used) in investing activities	£8,211	£1,670,777
Cash flows from financing activities:		
Repayment of borrowing	(£106,376)	(£14,169)
Net cash (used) / provided in financing activities	(£106,376)	(£14,169)
(Decrease) / increase in cash and cash equivalents in the year	(£577,651)	£599,757
Cash and cash equivalents at the beginning of the year	£1,563,415	£963,658
Cash and cash equivalents at the end of the year	£985,764	£1,563,415

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.

Our contract with the UK Government to deliver a Girls Education programme in Uganda comes to an end in early 2024 and we have already been working to replace this income with a similar sized contract. However, even if we do not do that our cash reserves from selling our office building in 2022 mean that there is no uncertainty about our ability to continue as a going concern.

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:

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 2023. The net incoming resources of the related charities are consolidated from the dates of inception of the charities.

A separate statement of financial activities, or income and expenditure account, for the parent charitable company is not presented because the charitable company has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006. The parent charity's net result for the year was a deficit of £539,211 (2022: surplus of £894,538).

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.

There were no key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

	Restricted Funds 2023	Unrestricted Funds 2023	Total Funds 2023
Note 2			
Income from donations and legacies			
Donations & gifts	£65,876	£659,275	£725,151
Network direct delivery	£776	-	£776
Total	£66,652	£659,275	£725,927

	Restricted Funds 2022	Unrestricted Funds 2022	Total Funds 2022
Prior period comparative			
Donations & gifts	£149,097	£563,231	£712,328
Network direct delivery	£10,844	-	£10,844
Total	£159,941	£563,231	£723,172

"Network Direct Delivery" are funds received for networks and projects that we pass on less an administrative charge.

Included in the prior period "Donations & gifts" are government grants from the UK Government's Coronavirus Job Retention Scheme and Coronavirus Statutory Sick Pay Rebate Scheme (£120).

	Restricted Funds 2023	Unrestricted Funds 2023	Total Funds 2023
Note 3			
Income from charitable activity			
Grants	£1,441,918	£40,814	£1,482,732
Other	£8,012	£442	£8,454
Total	£1,449,930	£41,256	£1,491,186

	Restricted Funds 2022	Unrestricted Funds 2022	Total Funds 2022
Prior period comparative			
Grants	£1,457,397	£55,309	£1,512,706
Other	£11,799	-	£11,799
Total	£1,469,196	£55,309	£1,524,505

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 2023 was £1,100,853 (2022: £1,191,662). There are no unfulfilled conditions or contingencies attaching to these grants.

	Restricted Funds 2023	Unrestricted Funds 2023	Total Funds 2023	Total Funds 2022
Note 4 Other income				
Sale of office building	-	-	-	£1,099,442
Sundry	-	£2,737	£2,737	£6,490
Total	-	£2,737	£2,737	£1,105,932

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	2023	2023	2023	2023	2023	2023
Total resources expended						
Number of staff	5.09	11.96	0.33	0.83	4.17	22.38
Grants payable (note 6)	-	£1,716,165	-	-	-	£1,716,165
Staff costs (note 8)	£204,610	£392,060	£17,006	£45,117	£120,531	£779,324
Depreciation	-	£913	-	-	£413	£1,326
Premises	£13,371	£3,224	-	-	£7,029	£23,624
Interest payable	-	-	-	-	-	-
Audit	-	£3,500	-	-	£15,257	£18,757
Foreign exchange gains and losses	-	-	-	-	(£7,968)	(£7,968)
All other costs	£27,633	£76,905	£11,411	£8,478	£85,459	£209,886
Sub-total	£245,614	£2,192,767	£28,417	£53,595	£220,721	£2,741,114
Allocated support costs	£61,695	£144,966	£4,000	£10,060	(£220,721)	-
Total	£307,309	£2,337,733	£32,417	£63,655	-	£2,741,114

Governance costs excluding audit fees (disclosed below) were £750.

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

	Expenditure on Raising Funds 2022	Charitable Activities			Support Costs (inc Governance) 2022	Total 2022
		Developing	Developing	Developing		
		Local Networks 2022	Partnerships 2022	Effective Mobilisation 2022		
Prior period comparative						
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 excluding audit fees (disclosed below) during the year were £4,131.

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

Note 6**Grants payable**

	Number	Amount	Number	Amount
	2023	2023	2022	2022
Individuals	1	£2,949	-	-
Organisations:	13		12	
CRANE, Uganda		£1,259,862		£1,023,635
Red Viva, Latin America		£229,995		£196,095
Viva India Trust		£113,116		£71,014
Viva Bolivia		£1,484		£31,621
Peace Team Cambodia		£31,734		£23,723
Viva Network Zimbabwe		£1,750		£13,724
Mwanza Childrens Network		£14,009		£21,235
Connect, South Africa		£15,000		£1,731
CarNet Nepal		£15,640		-
Children's Development Family Network, Myanmar		£22,852		£4,500
Others (less than £10,000 each)		£7,774		£15,197
		£1,716,165		£1,402,475

Note 7**Net income / (expenditure)**

	Year Ending	Year Ending
	2023	2022
Depreciation of tangible fixed assets owned by the company	£1,326	£12,749
Group auditors' remuneration:		
Group - audit	£11,500	£10,456
Group - other	£300	£300
Overseas auditors' remuneration:		
US	£2,873	£2,415
Hong Kong	£844	£620
Uganda	£890	£829
Trustee indemnity insurance	£936	£1,214

Note 8**Staff costs and numbers**

Staff costs were as follows:

	Year Ending 2023	Year Ending 2022
Group wages and salaries	£719,730	£644,074
Employers' national insurance or equivalent	£42,300	£33,078
Employers' pension contributions	£13,446	£11,638
Other employer benefits (health insurance)	£3,848	£2,481
	£779,324	£691,271

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

There were no amounts received by employees for redundancy and termination payments during the year (2022: £10,914). No amounts were owed as of 31 March 2023.

One employee received regular remuneration amounting to between £60,000 and £70,000 (2022: none).

The trustees consider members of the "Leadership Team" as disclosed elsewhere in these accounts to be the key management personnel. These staff received £334,473 (2022: £265,410) in salaries, employer national insurance and employer pension contributions during the year.

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

	Year Ending 2023 FTE Staff	Year Ending 2022 FTE Staff
Raising funds	5.09	4.54
Developing international partnerships	0.33	0.20
Developing local networks	11.96	12.29
Developing effective mobilisation	0.83	0.62
Support staff	4.17	3.92
	22.38	21.57

The average headcount for 2023 was 28.5 (2022: 27.42).

For the purposes of measuring headcount, staff on maternity leave have been excluded.

In addition to the employed staff, the average monthly number of volunteer staff offering services to the group were 1.01 full-time equivalents and if remunerated at appropriate comparable rates to paid staff would have cost us £13,469. 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		Total
	Furniture & Fittings	Office Equipment	
Cost or valuation			
at 1 April 2022	£1,504	£4,703	£6,207
FX adjustment on consolidation	£11	£56	£67
Additions	-	£1,291	£1,291
at 31 March 2023	<u>£1,515</u>	<u>£6,050</u>	<u>£7,565</u>
Depreciation			
at 1 April 2022	£1,504	£3,002	£4,506
FX adjustment on consolidation	£11	(£26)	(£15)
Charge for year	-	£1,326	£1,326
at 31 March 2023	<u>£1,515</u>	<u>£4,302</u>	<u>£5,817</u>
Net Book Value			
at 31 March 2023	<u>-</u>	<u>£1,748</u>	<u>£1,748</u>
at 31 March 2022	<u>-</u>	<u>£1,701</u>	<u>£1,701</u>

All tangible fixed assets are held outside of the UK - there are none in the UK Charity.

	Group 2023	Group 2022	UK Charity 2023	UK Charity 2022
Note 10				
Investments				
Promissory note	£48,965	£48,380	-	-
	£48,965	£48,380	-	-

Investments at 31 March 2023 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.

	Group 2023	Group 2022	UK Charity 2023	UK Charity 2022
Note 11				
Debtors: amounts due within one year				
Gift aid debtor	£9,808	£8,265	£9,808	£8,265
Intragroup transactions	-	-	£106,368	-
FCDO GECT funds accrued	£305,667	£374,885	£305,667	£374,885
Prepayments	£49,066	£11,980	£36,615	£9,061
Other debtors	£7,454	£25,394	£4,981	£19,594
	£371,995	£420,524	£463,439	£411,805

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
	2023	2022	2023	2022
Creditors: amounts due within one year				
Bank loans and overdrafts	–	(£702)	–	(£702)
Trade creditors	£7,108	£9,621	£7,108	£6,534
Other taxation and social security	£12,229	£7,107	£12,229	£7,107
Accruals	£44,325	£53,281	£26,915	£31,765
Forward contract liability	–	£1,876	–	£1,876
Other creditors	£4,923	£4,110	£4,923	£4,110
FCDO GECT Mobilisation Loan	£214,156	£107,078	£214,156	£107,078
	£282,741	£182,371	£265,331	£157,768

Note 13	Group	Group	UK Charity	UK Charity
	2023	2022	2023	2022
Creditors: amounts due after one year				
FCDO GECT Mobilisation Loan	£107,058	£321,214	£107,058	£321,214
	£107,058	£321,214	£107,058	£321,214

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.

Note 14	Opening Balance 2022	Income 2022-23	Expenditure 2022-23	Transfer 2022-23	Closing Balance 2023
Statement of funds					
Unrestricted funds					
General funds	£1,325,638	£712,770	(£929,313)	-	£1,109,095
Total Unrestricted funds	£1,325,638	£712,770	(£929,313)	-	£1,109,095
Restricted funds					
Network direct delivery	£14,788	£1,534	(£8,812)	-	£7,510
"Give a gift" donations	£4,784	£7,994	(£11,451)	-	£1,327
Asia - Standout	-	£927	(£927)	-	-
Bolivia	-	£900	(£900)	-	-
Cambodia	£7,171	£21,565	(£28,736)	-	-
Capacity building	-	£1,041	(£1,041)	-	-
Child protection	-	£9,094	(£9,094)	-	-
Children in emergencies	-	£20,487	(£20,487)	-	-
Christmas parties	£574	£793	(£1,367)	-	-
East Africa	£1,928	£13,759	(£13,759)	-	£1,928
Hong Kong	-	£7,183	(£7,183)	-	-
Fundraising growth	£7,498	£8,176	(£15,674)	-	-
Impact evaluation	£65,510	£15,401	(£76,812)	-	£4,099
India	-	£45,448	(£45,448)	-	-
Justice for children	£68	£1	(£69)	-	-
Latin America	£3,998	£16,426	(£16,841)	-	£3,583
Myanmar	£19,244	£7,987	(£30,917)	£5,659	£1,973
Nepal	£7,132	£14,901	(£16,374)	(£5,659)	-
Philippines	(£679)	-	£679	-	-
Research	£4,030	£18,558	(£19,834)	-	£2,754
Uganda	£26,645	£118,472	(£88,121)	-	£56,996
Uganda - FCDO GECT project	£21,662	£1,129,499	(£1,337,649)	-	(£186,488)
United Kingdom	£19,177	£49,868	(£54,996)	-	£14,049
Zambia	£1,124	£2,829	(£2,106)	-	£1,847
Zimbabwe	£143	£3,739	(£3,882)	-	-
Total Restricted funds	£204,797	£1,516,582	(£1,811,801)	-	(£90,422)
Total funds	£1,530,435	£2,229,352	(£2,741,114)	-	£1,018,673

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.

"Capacity building" represents donations received to building the quality and capacity of our partner networks.

"Child protection" represents funds specifically for training on child protection issues.

"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.

"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 2023	Unrestricted Funds 2023	Total Funds 2023
Note 15				
Analysis of group net assets between funds				
Fixed assets – tangible	9	-	£1,748	£1,748
Fixed assets – investments	10	-	£48,965	£48,965
Net current assets		(£90,422)	£1,165,440	£1,075,018
Creditors: amount due after one year	13	-	(£107,058)	(£107,058)
Total		(£90,422)	£1,109,095	£1,018,673

Note 16**Related parties**

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

	Net Value 2023	Net Value 2022	Nature of transactions	Relationship in other organisation
The Gallery (Oxford)	-	£2,516	Grounds costs	Viva was a shareholder
Justice in Motion	£11	£106	Desk hire	Anna Barker is a trustee
Travel Counsellors	£36,835	£3,984	Travel bookings	Mim Friday's brother owns the business
Wallingford Baptist Church	£80	£200	Room hire	David Bright is a trustee
West Leigh Baptist Church	£3,093	£3,187	Donations to Viva	Kezia M'Clelland's father is a trustee
Oxford University	£1,250	-	Grant to Viva	Ian De Villiers is an employee
Adventure Plus	£540	-	Donation to Viva	Anna Barker's father is a trustee
All Nations Christian College	£813	-	Training Fees	Phil Green's wife is an employee

Note 17**Operating lease commitments**

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

	Group 2023	Group 2022	UK Charity 2023	UK Charity 2022
Amount falling due:				
Within 1 year	£7,358	£29,430	£7,358	£29,430
Within 1-5 years	-	-	-	-
	£7,358	£29,430	£7,358	£29,430

Note 18**Conduit funding**

	Group 2023	Group 2022	UK Charity 2023	UK Charity 2022
Balance at start of year	-	-	-	-
Funding received during year	£47,909	£13,746	-	-
Funding distributed during year	(£47,909)	(£13,746)	-	-
Balance at end of year	-	-	-	-

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 value of donations made by trustees of all the group are:

	Group 2023	Group 2022	UK Charity 2023	UK Charity 2022
Donations from trustees	£218,639	£170,588	£143,325	£82,295

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	£11,774	£171,484	£11,609
Net liabilities	(£2,793)	(£10,754)	(£3,863)
Net funds	£8,981	£160,730	£7,746
Gross income for year	£160,499	£253,919	£137,791
Gross expenditure for year	£164,906	£211,272	£148,582
Surplus / (deficit) for year	(£4,407)	£42,647	(£10,791)

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 2022	Cash flows	Repayment of borrowing	Other non-cash movements	At 31 March 2023
Cash	£1,563,415	(£577,651)	-	-	£985,764
Loans falling due within 1 year	(£106,376)	-	£106,376	(£214,156)	(£214,156)
Loans falling due after 1 year	(£321,214)	-	-	£214,156	(£107,058)
Total	£1,135,825	(£577,651)	£106,376	-	£664,550

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

	Restricted Funds 2022	Unrestricted Funds 2022	Total Funds 2022
Income from:			
Donations and legacies	£159,941	£563,231	£723,172
Charitable activities	£1,469,196	£55,309	£1,524,505
Other trading activities	-	£13,615	£13,615
Investments	-	£2,518	£2,518
Other	-	£1,105,932	£1,105,932
Total income	£1,629,137	£1,740,605	£3,369,742
Expenditure on:			
Raising funds	-	£274,025	£274,025
Charitable activities	£1,580,003	£582,526	£2,162,529
Total expenditure	£1,580,003	£856,551	£2,436,554
Net income / (expenditure)	£49,134	£884,054	£933,188

	Opening Balance 2021	Income 2021-22	Expenditure 2021-22	Transfer 2021-22	Closing Balance 2022
Note 24					
Prior period comparatives: 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	(£65,899)	-	-
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	(£2,065)	-	-
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

	Restricted Funds 2022	Unrestricted Funds 2022	Total Funds 2022
Note 25			
Prior period comparatives: Analysis of group net assets between funds			
Fixed assets - tangible	-	£1,701	£1,701
Fixed assets - investments	-	£48,380	£48,380
Net current assets	£204,797	£1,596,771	£1,801,568
Creditors: amount due after one year	-	(£321,214)	(£321,214)
Total	£204,797	£1,325,638	£1,530,435

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 2023: \$1 = £0.8097.

PROFIT AND LOSS in US\$

	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
	2023	2023	2023	2022
Revenue				
Grants and Donations:				
General	\$82,317	\$814,221	\$896,538	\$893,137
From Charitable Activities	\$1,790,700	\$50,952	\$1,841,652	\$1,882,802
Events and Office Rental	-	-	-	\$16,815
Investment income (Interest)	-	\$11,735	\$11,735	\$3,110
Sale of office building	-	-	-	\$1,357,839
Sundry	-	\$3,381	\$3,381	\$8,015
Total Incoming Resources	<u>\$1,873,017</u>	<u>\$880,289</u>	<u>\$2,753,306</u>	<u>\$4,161,718</u>
Expenses				
Program services	\$2,237,620	\$768,191	\$3,005,811	\$2,670,778
Supporting services:				
Fundraising	-	\$379,534	\$379,534	\$338,428
Total Expenses:	<u>\$2,237,620</u>	<u>\$1,147,725</u>	<u>\$3,385,345</u>	<u>\$3,009,206</u>
Transfers between funds:	-	-	-	-
Net (expenditure) / income	<u>(\$364,603)</u>	<u>(\$267,436)</u>	<u>(\$632,039)</u>	<u>\$1,152,512</u>
Total Funds Brought Forward				
at 1 April	\$252,929	\$1,637,196	\$1,890,125	\$737,613
Total Funds Carried Forward				
at 31 March	<u>(\$111,674)</u>	<u>\$1,369,760</u>	<u>\$1,258,086</u>	<u>\$1,890,125</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 2023: \$1 = £0.8097.

CONSOLIDATED BALANCE SHEET in US\$

At 31 March 2023

	Group 2023	Group 2022
Fixed Assets		
Tangible Assets	\$2,101	\$2,101
Investments	\$60,473	\$59,751
	\$62,632	\$61,852
Current Assets		
Debtors	\$459,423	\$519,358
Cash at bank and in hand	\$1,217,443	\$1,930,857
	\$1,676,866	\$2,450,215
Current Liabilities:		
Creditors falling due within one year	\$349,193	\$225,235
	\$1,327,673	\$2,224,980
Net Current Assets		
	\$1,390,305	\$2,286,832
Long Term Liabilities		
Creditors falling due after one year	\$132,219	\$396,707
	\$132,219	\$396,707
	\$1,258,086	\$1,890,125
Net Assets		
Funds		
Restricted funds	(\$111,674)	\$252,929
Unrestricted funds		
General funds	\$1,369,760	\$1,637,106
Total Funds	\$1,258,086	\$1,890,035

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 2023: HK\$1 = £0.1031.

PROFIT AND LOSS in Hong Kong \$

	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
	2023	2023	2023	2022
Revenue				
Grants and Donations:				
General	\$646,479	\$6,394,519	\$7,040,998	\$7,014,284
From Charitable Activities	\$14,063,337	\$400,155	\$14,463,492	\$14,786,663
Events and Office Rental	-	-	-	\$132,056
Investment income (Interest)	-	\$92,163	\$92,163	\$24,423
Sale of office building	-	-	-	\$10,663,841
Sundry	-	\$26,547	\$26,547	\$62,949
Total Incoming Resources	<u>\$14,709,816</u>	<u>\$6,913,384</u>	<u>\$21,623,200</u>	<u>\$32,684,216</u>
Expenses				
Program services	\$17,573,240	\$6,033,016	\$23,606,256	\$20,975,060
Supporting services:				
Fundraising	-	\$2,980,689	\$2,980,689	\$2,657,860
Total Expenses:	<u>\$17,573,240</u>	<u>\$9,013,705</u>	<u>\$26,586,945</u>	<u>\$23,632,920</u>
Transfers between funds:	-	-	-	-
Net (expenditure) / income	<u>(\$2,863,424)</u>	<u>(\$2,100,321)</u>	<u>(\$4,963,745)</u>	<u>\$9,051,296</u>
Total Funds Brought Forward				
at 1 April	\$1,986,392	\$12,857,789	\$14,844,181	\$5,792,885
Total Funds Carried Forward				
at 31 March	<u>(\$877,032)</u>	<u>\$10,757,468</u>	<u>\$9,880,436</u>	<u>\$14,844,181</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 2023: HK\$1 = £0.1031.

CONSOLIDATED BALANCE SHEET in Hong Kong \$

At 31 March 2023

	Group 2023	Group 2022
Fixed Assets		
Tangible Assets	\$16,954	\$16,501
Investments	\$474,927	\$469,253
	\$491,881	\$485,754
Current Assets		
Debtors	\$3,608,099	\$4,078,797
Cash at bank and in hand	\$9,561,242	\$15,164,068
	\$13,169,341	\$19,242,865
Current Liabilities:		
Creditors falling due within one year	\$2,742,396	\$1,766,880
Net Current Assets	\$10,426,945	\$17,475,985
Total Assets Less Current Liabilities	\$10,918,826	\$17,961,739
Long Term Liabilities		
Creditors falling due after one year	\$1,038,390	\$3,115,558
	\$1,038,390	\$3,115,558
Net Assets	\$9,880,436	\$14,846,181
Funds		
Restricted funds	(\$877,032)	\$1,986,393
Unrestricted funds		
General funds	\$10,757,468	\$12,857,788
Total Funds	\$9,880,436	\$14,844,181



The board of Viva Network (the “International Board”)

David Bright ³
Minakhi Chowdhury-Westlake ²
Adrian Cooper (*Chair*) ^{1,2,3,4}
Jonathan Cox ¹
Ian De Villiers ³
Julie Muyenje ⁴ (*until June 2023*)
Philip Niem
Teresa Phiri ⁴
Timothy Pottle ²
Dave Scott (*until February 2023*)
Michael Sloane
James Tavener ¹
Katherine Thompson ⁴

^{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

Phil Green	Chief Executive (<i>from 5 December 2022</i>)
Mark Stavers	Chief Executive (<i>until 2 December 2022</i>)
Anna Barker	International Director (<i>on maternity leave from June 2022</i>)
Jane Travis	Acting International Director (<i>from June 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.

The board of Viva Network North America

Jonathan Booth
Jenny Evans (*Treasurer*)
Scott Hannah (*until September 2022*)
John Hightower
Adrian Cooper
William Reichardt
Michael Sloane (*Chair*)
Steve Ujvarosy

The board of Viva Network (Hong Kong) Ltd

Stephen Barry
Jess Evans
Joanna Ko
Jacky Lam
Linnet Ma (*Treasurer*)
Philip Niem (*Chair*)

The board of Viva Network Africa

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

CMS House, Watlington Road, Oxford OX4 6BZ, UK • +44 (0)1865 811660 • info@viva.org

Viva is an operating name of Viva Network. Viva Network is a company limited by guarantee no. 3162776, registered charity no. 1053389, and registered in England at the above address.

330 County Road 16 ½, Longmont, CO 80504, USA • +1 720 279 7158 • us@viva.org

Viva is an operating name of Viva North America. Viva North America is a registered 501(c)3 organization, registered under employer identification number 84-1541857

8/F, Shun On Commercial Building, 112-114 Des Voeux Road, Central, Hong Kong • +852 3919 5867 • hk@viva.org

Viva is an operating name of Viva Network (Hong Kong) Limited. Viva Network (Hong Kong) Limited is a company limited by guarantee and registered charity with company no.1657942, and registered in at 21/F, Sunshine Plaza, 353 Lockhart Road, Wanchai, Hong Kong.

P.O. Box 14003, Kampala, Uganda • +256 (0) 774190092 • africa@viva.org

Viva is an operating name of Viva Network Africa. Viva Network Africa is a registered Foreign NGO in Uganda, registration number 4185.

www.viva.org

VIVA NETWORK

England & Wales - Charity number 1053389

Accounts



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.

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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."

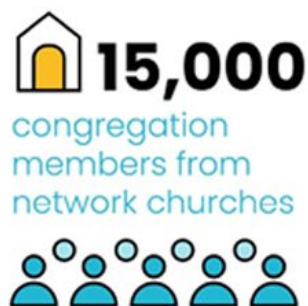
LOUDER: Global headline statistics

- 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
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Prior period comparative

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
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Prior period comparative

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 2022	Group 2021	UK Charity 2022	UK Charity 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 2022	Group 2021	UK Charity 2022	UK Charity 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	\$2,139,211	\$2,285,578	\$4,424,789	\$3,752,921
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:	\$2,074,693	\$1,124,732	\$3,199,425	\$3,409,647
Transfers between funds:	-	-	-	-
Net (expenditure) / income	\$64,518	\$1,160,846	\$1,225,364	\$343,274
Total Funds Brought Forward				
at 1 April	\$204,400	\$579,842	\$784,242	\$440,968
Total Funds Carried Forward				
at 31 March	\$268,918	\$1,740,688	\$2,009,606	\$784,242

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

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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Viva is an operating name of Viva Network. Viva Network is a company limited by guarantee no. 3162776, registered charity no. 1053389, and registered in England at the above address.

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www.viva.org

VIVA NETWORK

England & Wales - Charity number 1053389

Accounts



Annual Report 2021

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

Aayla's actions share hope through hard times in India

Viva's Covid-19 phone mentoring programme helped Aayla and her family to not only cope with the pressures of lockdown but to flourish – and Aayla's new-found skills helped her local community as well.

Aayla lives in a simple home with her parents, a brother and sister in Patna, in India's state of Bihar. The family share one bedroom because the house is small.

Schools were shut last year because of the Covid pandemic, affecting Aayla's education and meaning the family spent a long time together.

Concerned about the pressures being put on families each day, Viva's partner network in Patna ran the **phone mentoring programme**, which Viva had specially developed at the beginning of the Covid pandemic lockdown period (read more on page 4).



A trained mentor in Patna contacted Aayla's mother and she agreed to receive the weekly mentoring, which covers six themes over the course of a two-month period.

During the course of the mentoring, Aayla learned to draw, got involved more in household chores and her mother taught her stitching. Using her new-found skills, Aayla chose to make **protective masks out of spare pieces of cloth** and distributed them for free to children and adults in her local community who didn't have them.

These outstanding, selfless actions, which came as a result of the mentoring programme, were recognised by the network in Patna, and **Aayla was one of two recipients of a new annual scholarship** which was set up in memory of Devesh Lal, Viva's Network Consultant, who sadly passed away in November 2020.

In spite of the effects of the pandemic, Aayla is now more confident, has new skills and has bonded with her family at a deeper level. It's given her hope in hard times. Aayla says, **"The mentoring calls improved our family relationship. My parents now talk to me kindly and spend time with me."**

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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 **39 partner networks** across **26 countries** with more than **4,680 local churches and organisations** serving over **3 million vulnerable children**.

How do we work?

In each city we work in, 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 unique 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, the whole world was struck by the Covid-19 pandemic which changed the nature of our work in many ways.

There has been a collective feeling of grief and loss with many Viva partner networks reporting deaths of pastors, local leaders and Viva International also losing our friend and colleague **Devesh Lal**. We have journeyed together and it is in the context of the pandemic that the work in this report was achieved.

Unsurprisingly, all of Viva's partner networks who completed the Covid-19 section of our Network Health Check survey experienced **at least one negative effect from the Covid-19 pandemic on their work**. The most recognised negative side-effect was that the networks experienced 'less interaction with children in person', with 97% of the networks experiencing this. Furthermore, 89% of networks experienced 'less interaction with network participants in person' and 86% of networks had to stop some of their activities due to the Covid-19 pandemic.

However, many networks also experienced some positive outcomes from the pandemic. All of our partner networks have responded to the difficulties of the past year to ensure they are still doing everything they can to support and protect children in their communities. 94% of networks who completed the Covid-19 section of the NHC survey reported 'more regular use of Zoom', 86% 'started online training' and 72% reported 'more interaction with network participants online'.

This year has certainly increased the **online capabilities** of our partner networks all around the world, which will be really useful moving forward beyond the Covid-19 emergency. 92% of networks also 'started new activities to respond to Covid-19'. For example, the **Phone Mentoring Programme** has been used widely across the globe (*see box*). The work of partner networks has always included response to emergency situations so many are well-equipped and ready to act.

69% of networks also noticed they were acting with 'more innovation and creative thinking' in order to overcome the challenges of the past year.

This year has been a challenging process of learning, but many networks have developed new skills and systems this year which they will keep into the future.

Viva's Phone Mentoring programme

In total, between June 2020 and January 2021, Viva's phone mentoring programme reached **over 8,000 families and 26,000 children**. Over 44,000 calls have been carried out in 18 countries, and over 100,000 actions were completed.

The programme has achieved impact in all four of its objectives:

1. CHILDREN ARE PROTECTED FROM ABUSE AND DANGER

98% of children were able to give a positive answer after the programme, when asked what they would do if they feel unsafe.

2. CHILDREN ARE EDUCATED FOR LIFE

99% of children now have a positive strategy for something to do when they feel worried or scared.

3. FAMILIES ARE STRENGTHENED

The proportion of parents who could describe an activity they enjoyed doing with their children 'in the last 3 days' increased from 82% to 87%.

4. COMMUNITIES RESPOND EFFECTIVELY

80% of mentors who completed our feedback rated the programme as 5/5 and a further 17% rated the programme as 4/5. 97% of these mentors said that they would mentor someone again in the future.

How we achieved the multiplier effect in 2020–21

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 2020 and January 2021, 300 churches and organisations from 21 partner networks, ran a total of 170 Christmas Parties reaching 9,100 children. 41% of children who attended had not been previously reached by the network. The Parties were a bit different to previous years to make sure they were safe during the Covid-19 pandemic. Some parties had fewer participants, some were held outside and others were held virtually.

A 14-year-old boy who has been blind from birth attended his first Christmas Party run by Viva's partner network in Patna, **India**. He said "I am very excited to be here. I was always wondering why God sent me to be on this Earth, but today's messages changed my thoughts. I realised today how important I am to my parents – my family loves me and they care for me".

In **Zambia**, Samalani Children at Risk Network, followed up on the Christmas Party to invite new children to Touch Talk sessions to teach them how to stay safe from abuse.

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.

At year end, 36% (1,616) of churches and organisations in partner networks have a child protection policy.

In total 35 Viva partner networks ran child protection training for a total of 9,853 adults from 2,400 local churches and organisations. A further 11,576 adults from outside the networks were also trained in child protection through giving child protection training to schools and child protection committees (in 12 networks), city authorities (six networks) and city services such as police (four networks).

There was also an increase this year in training to support **child safety online** with seven networks running training on the topic. In total, they trained 4,804 adults from 582 churches and organisations on the topic.

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 reduction in network size from 5,321 churches and organisations in 2019–20 to 4,687 in 2020–21. (This is largely a result of a drop in membership recorded in Manila, The Philippines, due to changes in the network's formal registration process.)
- 60% of Viva partner networks actually recorded growth in network member sizes despite the pandemic.
- 33 partner networks have an average of 5 working or action groups, bringing smaller groups together to discuss or work on focused issue areas.
- 4,576 schools and community organisations outside of the network have benefited from network activities.

BETTER: Global headline statistics

- In total, networks ran 159 capacity-building programmes for churches and organisations in the networks, with an average of 4 per network.
- 113,591 children were trained in self-protection.
- 8,735 children were trained as leaders.
- 1,756 churches and organisations received help from their network to write or improve their child protection policy.

In seven cities in India, volunteer mentors from Viva's partner networks made phone calls and, as a result, over 1,300 parents spoke to their children about online safety and 996 parents learnt about the apps and games children have on their devices. A mentor from Delhi says, "When I spoke to the parents about online safety, they started paying attention to their child's online activity. The parents started talking with the child on what the child has learnt on various websites. This created conversations and now the children share many things they learn on the web with their parents."

Drawing on our experience in child protection training and the new phone mentoring resources, Viva carried out **online child protection training for 121 teachers and staff** of Assemblies of God church schools and projects in north India in July 2020. It also facilitated an online safety webinar for **721 teachers** in September 2020, in partnership with the YMCA.

LASTING work for vulnerable children

Focus: Strengthening family support and child development

Globally last year, 23 collective action programmes focused on strengthening family support and child development, with 868 churches and organisations reaching 29,985 adults and 49,648 children.

One such programme that has run in **Uganda** by our partner network CRANE for ten years now is 'Beginnings'. It seeks to improve maternal, newborn and child health in the Namuwongo and Bwaise slum communities of Kampala through peer education.

During the last year, **3,271 adults and 1,917 children** were reached through household visits and focus groups. Of the 822 households contacted, more than 25% were new contacts.

Household visits during lockdown improved access to important health interventions for isolated and vulnerable communities. Peer Educators were able to track and support mothers with best maternal child health care practices. The health issues addressed included prevention against Covid-19 using visual aids distributed by CRANE, and maternal and child health related topics including malaria, immunisation, nutrition and family planning.

Peer Educators supported households to address other identified needs. For example, the pandemic caused an increase in violence between couples as everyone was struggling to make ends meet. Because the lockdown went on for a long period of time, many families ran out of food. Peer Educators provided counselling to families but also lobbied for food support from community leaders and organisations, and distributed food and masks to the families affected by hunger and malnutrition. **During community outreach events**, children were immunised and given deworming tablets free of charge.

Following lockdown and restrictions on mass gatherings, **community radios** were one of the platforms used to reach out to the community. The focus was on community participation with the goal of transforming and facilitating the empowerment of the vulnerable in these communities.

Joan was an HIV-positive expectant mother. She had not taken her ARVs in at least eight months. During one of the household visits, she shared with the Peer Educator about her inconsistency in adhering to treatment. She had become tired of walking long distances to the health facilities. After a series of follow-up visits from the Peer Educators, she got back on treatment. She knew that taking antiretroviral treatment correctly during pregnancy and breastfeeding could eliminate the risk of passing on the virus to her baby. A month later Joan, gave birth to a healthy baby.

LASTING: Global headline statistics

- Globally, networks ran 290 collective action programmes (5% more than last year), with 2,531 churches and organisations engaged (+12%), and directly benefiting 388,849 children (+80%).
- The average Sustainability Benchmark score was 81% (up 6% from last year).
- 17 partner networks are running programmes focused on each of the three areas of prevention, intervention and restoration. 34 partner networks are involved in intervention, 36 in prevention and 18 in restoration.

LOUDER voices for vulnerable children

Focus: Good Treatment Campaign

Last year, 166,516 people (including 43,243 children) in 23 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 1,714 churches and organisations globally worked together to reach people in their communities, and about 20% of these were not already a member of Viva partner networks.

This time, almost all of the campaign was shared through online messages because of the Covid pandemic.

Red Viva **Costa Rica** used the Good Treatment Campaign to connect families with special cases in parenting issues, and ran in parallel with the Community Centre's Resilience programme for monthly follow-ups. Here, 96 families received personalised and comprehensive assistance from professionals who supported them to create a support plan for their family.

MCAN, our partner network in **Tanzania**, reached adults through their online Good Treatment Campaign, who responded by replying on WhatsApp and Facebook posts and promised to start raising their children in a good manner. Commitments were around stopping any forms of violence and abuse, and parents received a promise card so they could make a commitment to live with their children in a caring and loving way.

Behind the Scenes – Girls' Education Challenge

Reflecting many aspects of Viva's model, we continued with the fourth year of the Girls' Education Challenge, funded by the UK Government's Department for International Development (now the Foreign, Commonwealth and Development Office).

This seven-year programme is directly benefitting **almost 10,000 girls, and indirectly impacting a further 21,000 children**. It is improving girls' numeracy, literacy, IT skills and competency-based learning, and building their resilience and confidence through psychosocial support. It is also promoting collaboration between parents, schools and communities to create safer learning environments for children, and working closely with mainstream schools to make them strong, creative, holistic, inclusive and protective.

In addition, we offer an innovative teacher training qualification for 30 young women. As a result of training, **teachers in 52 mainstream schools** have implemented new creative learning strategies and teaching practice in their classrooms, and some families were able to better support their children through **economic empowerment**. This holistic approach helps to break down many of the barriers that children face when accessing education.

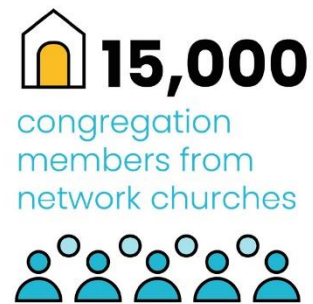
LOUDER: Global headline statistics

- 1.49 million children benefitted from city-wide influence programmes this year. 86% of these children were reached for the first time.
- In total, 94 city-wide influence campaigns were run across 36 partner networks averaging 3 per network.
- 8,735 children were trained, equipped and empowered to know their rights and responsibilities.
- 36,973 children positively advocated (to adults and authorities) for challenges their peers are facing in their communities.
- 2,475 churches and organisations that are part of a Viva partner network are represented at city-level coalitions/consortiums.
- 15 partner networks reported influencing a total of 28 national policies and 24 regional/city level policies which support systemic change for child situations.

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 Anne Gallacher, Lucy Cox, Jenny Evans, John Walden, Lucy Hefford, Tony Houghton, Tania Wong, Tom Stavers and Ruth Sharon – thank you!

Financial Review

Despite all the challenges of the pandemic, Viva has had a strong financial year, with a surplus in unrestricted funding delivered above expectation and an increase in reserves. Generous one-off giving alongside support from the UK and HK Government's furlough schemes contributed towards an increase of more than 50% on last year's unrestricted donation income. One off giving in the UK and HK was particularly strong, and regular giving stayed close to budget, slightly exceeding last year's level of regular giving. Moreover, unrestricted expenditure fell compared with last year. In 2020, following a deficit in 2019 which led to slightly negative reserves, the Trustees and leadership team decided to make a number of cost savings. This led to some posts being made redundant, all of which were UK-based and have not negatively affected the scale of our programmatic work.

Restricted income has dropped slightly, with £100,000 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. Both restricted and unrestricted income has stayed in line with agreed budgets and the unrestricted surplus for the year was £233,000.

Although reserves have grown this year, we expect unrestricted funding in 2021-22 to be uncertain and are planning cautiously with an awareness of the continued effects of the COVID pandemic. The 2021-22 budget is aiming for a small surplus. We expect to manage cashflow within expected cash balances and the small overdraft facility we hold with our bankers.

Trustees' Annual Report

The Trustees present their report and the audited financial statements for the year ended 31 March 2021 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 a 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, US 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 64 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. These plans have borne fruit during 2020-21 and are ongoing.

COVID-19

Covid-19 started affecting the charity's operations in Hong Kong in January 2020. As the disease spread globally so did the effect on Viva's operations so that by the end of March 2020 most of Viva's staff were working from home and Viva's partner networks were having to deal with the effects on the ground in their work with vulnerable children. Some staff have returned to offices at different points since then but it was only in September 2021 that we formally re-opened offices. We continue to offer all staff the opportunity to work at home for most of their hours if they wish (so called "hybrid working").

The trustees have considered, planned and made decisions relating to Covid-19. They have considered the impact that the Covid-19 pandemic will have on the charity's current and future financial position. The main effects of Covid-19 on Viva are:

- Some programmes with vulnerable children by our partner networks have had to be adapted to deal with social distancing, the closure of schools, reduction in risk and practical needs for food and supplies. In each case the funders have agreed to the necessary adaptations and programmes have continued.
- In addition to the adaptation we have also created and delivered a brand new phone mentoring programme to support vulnerable children and their families through the Covid-19 lockdowns. At the date of this report the programme has reached 26,000 vulnerable children.
- We are now focussing on the effects of Covid-19 on our beneficiaries' education and working on a plan to provide catch-up education resources and support through a programme of Learning Support Centres.
- Staff worldwide have been largely working from home since March 2020. Since we were already set up to work from multiple countries our systems required very little adjustment to cope with this.

- Our offices have re-opened and this has required consideration of social distancing, additional cleaning etc. These measures have required staff time to implement but no actual costs.
- The constraints created by Covid-19 meant that it was appropriate to reduce the resources in the UK team. We were, however, able to ensure affected staff were supported through the Government furlough scheme. Most of our use of the Furlough scheme ended in October 2020 with minimal use of it after that to support staff who were self-isolating or had children home from school.

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 2020-21 and a balanced budget for 2021-22.
- 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 and overdraft facilities to manage cashflow requirements. 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 £162,155 which is 58 days of our budget for 2021-22. The trustees will seek to ensure the level of reserves is increased over the coming years by carefully managing the budget and considering how best to use any surplus to meet the objectives of the charity.

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 one 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 £17,000 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 15 December 2021 and signed on their behalf by



Adrian Cooper

Chair of Trustees



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 2021 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 2021 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: 15 December 2021

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES**For the year ended 31 March 2021****(incorporating an income and expenditure account)**

	Note	Restricted Funds 2021	Unrestricted Funds 2021	Total Funds 2021	Total Funds 2020
Income from:					
Donations and legacies	2	£139,793	£815,924	£955,717	£630,225
Charitable activities	3	£1,816,151	£63,902	£1,880,053	£1,989,187
Other trading activities		-	£9,693	£9,693	£27,506
Investments		-	£2,473	£2,473	£2,877
Other		-	£10,138	£10,138	£1,159
Total income		£1,955,944	£902,130	£2,858,074	£2,650,954
Expenditure on:					
Raising funds		-	£284,022	£284,022	£316,273
Charitable activities		£1,927,042	£385,587	£2,312,629	£2,574,309
Total expenditure	4	£1,927,042	£669,609	£2,596,651	£2,890,582
Net income / (expenditure)	6	£28,902	£232,521	£261,423	(£239,628)
Transfers between funds		-	-	-	-
Net movement in funds		£28,902	£232,521	£261,423	(£239,628)
Reconciliation of funds					
Total funds brought forward		£126,761	£209,063	£335,824	£575,452
Total funds carried forward		£155,663	£441,584	£597,247	£335,824

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 13 to the accounts.

CONSOLIDATED AND CHARITY BALANCE SHEETS**At 31 March 2021**

	Note	Group 2021	Group 2020	UK Charity 2021	UK Charity 2020
Fixed Assets					
Tangible Assets	8	£583,267	£594,474	£582,192	£594,429
Investments	9	£48,342	£55,936	£18	£18
		£631,609	£650,410	£582,210	£594,447
Current Assets					
Debtors	10	£437,841	£488,433	£527,079	£705,671
Cash at bank and in hand		£963,658	£949,968	£791,909	£826,511
		£1,401,499	£1,438,401	£1,318,988	£1,532,182
Current Liabilities:					
Creditors falling due within one year	11	£703,713	£565,667	£683,972	£561,347
Net Current Assets		£697,786	£872,734	£635,016	£970,835
Total Assets Less Current Liabilities		£1,329,395	£1,523,144	£1,217,226	£1,565,282
Long Term Liabilities					
Creditors falling due after one year	12	£732,148	£1,187,320	£732,148	£1,187,320
		£732,148	£1,187,320	£732,148	£1,187,320
Net Assets	14	£597,247	£335,824	£485,078	£377,962
Funds					
Restricted funds	13	£155,663	£126,761	£324,004	(£41,621)
Unrestricted funds:					
General funds		£441,584	£198,366	£161,074	£408,886
Designated funds		£0	£10,697	£0	£10,697
Total Funds		£597,247	£335,824	£485,078	£377,962

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 15 December 2021 and signed on their behalf by:


Adrian Cooper, Chair of Trustees

Jonathan Cox, Chair of Finance and Risk Subcommittee

CONSOLIDATED STATEMENT OF CASH FLOWS**For the year ended 31 March 2021**

	2021	2020
Cash used in operating activities:		
Surplus / (deficit) from ordinary activities	£261,423	(£239,628)
Adjustments for:		
Depreciation charges	£12,611	£12,469
Interest paid on borrowing	£12,011	£13,282
Interest received	(£2,473)	(£2,877)
Decrease / (increase) in debtors	£58,195	£428,599
Increase / (decrease) in creditors	£6,206	(£24,900)
Net cash used in operating activities	<u>£347,973</u>	<u>£186,945</u>
Cash flows from investing activities:		
Purchase of tangible fixed assets	(£1,413)	-
Interest received	£2,473	£2,877
Net cash provided / (used) in investing activities	<u>£1,060</u>	<u>£2,877</u>
Cash flows from financing activities:		
Repayment of borrowing	(£335,343)	(£25,163)
Net cash (used) / provided in financing activities	<u>(£335,343)</u>	<u>(£25,163)</u>
(Decrease) / increase in cash and cash equivalents in the year	£13,690	£164,659
Cash and cash equivalents at the beginning of the year	<u>£949,968</u>	<u>£785,309</u>
Cash and cash equivalents at the end of the year	<u><u>£963,658</u></u>	<u><u>£949,968</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 COVID-19 pandemic is likely to continue to have a profound impact on the global economy, and may in turn affect the charity. The trustees have considered the impact of this issue on the charity's current and future financial position. The charity holds unrestricted, general reserves of £162,155 and a cash balance of £963,658. 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	25%/33.3%

The purchase price of the property is considered to be split as follows: £154,000 – land (which is not depreciated) and £611,857 for building which is depreciated as above. The cost of the building includes an estimate of the irrecoverable VAT.

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 2021. 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 charged as a cost against the activity for which the expenditure was incurred.

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 are held at original purchase price less depreciation of the buildings element and not revalued.

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.

	Restricted Funds 2021	Unrestricted Funds 2021	Total Funds 2021
Note 2			
<u>Income from donations and legacies</u>			
Donations & gifts	£130,819	£815,924	£946,743
Network direct delivery	£8,974	-	£8,974
Total	£139,793	£815,924	£955,717
	Restricted Funds 2020	Unrestricted Funds 2020	Total Funds 2020
<u>Prior period comparative</u>			
Donations & gifts	£100,385	£525,387	£625,772
Network direct delivery	£4,453	-	£4,453
Total	£104,838	£525,387	£630,225

"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 (£96,779, 2020: nil) and the Hong Kong Government's Employment Support Scheme (£16,587, 2020: nil).

	Restricted Funds 2021	Unrestricted Funds 2021	Total Funds 2021
Note 3			
<u>Income from charitable activity</u>			
Grants	£1,808,397	£63,902	£1,872,299
Other	£7,754	-	£7,754
Total	£1,816,151	£63,902	£1,880,053
	Restricted Funds 2020	Unrestricted Funds 2020	Total Funds 2020
<u>Prior period comparative</u>			
Grants	£1,898,044	£65,906	£1,963,950
Other	£25,237	-	£25,237
Total	£1,923,281	£65,906	£1,989,187

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 2021 was £1,413,299 (2020: £1,564,678). There are no unfulfilled conditions or contingencies attaching to these grants.

	Expenditure on Raising Funds	Charitable Activities			Support Costs (inc Governance)	Total
		Developing Local Networks	Developing Partnerships	Developing Effective Mobilisation		
Note 4	2021	2021	2021	2021	2021	2021
<u>Total resources expended</u>						
Number of staff	5.83	12.44	0.32	1.17	3.50	23.26
Grants payable (note 5)	-	£1,609,258	-	-	-	£1,609,258
Staff costs (note 7)	£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.

	Expenditure on Raising Funds	Charitable Activities			Support Costs (inc Governance)	Total Restated
		Developing Local Networks	Developing Partnerships	Developing Effective Mobilisation		
	2020	2020	2020	2020	2020	2020
<u>Prior period comparative</u>						
Number of staff	5.76	12.57	0.40	1.82	3.05	23.60
Grants payable (note 5)	-	£1,813,654	-	-	-	£1,813,654
Staff costs (note 7)	£206,702	£395,870	£16,034	£65,824	£116,691	£801,121
Depreciation	-	£22	-	-	£12,470	£12,492
Premises	£12,368	£3,645	-	-	£22,430	£38,443
Interest payable	-	-	-	-	£13,282	£13,282
Audit	-	£3,500	-	-	£9,750	£13,250
Foreign exchange gains and losses	-	-	-	-	(£6,759)	(£6,759)
All other costs (including forex)	£40,121	£101,588	£12,167	£15,433	£35,790	£205,099
Sub-total	£259,191	£2,318,279	£28,201	£81,257	£203,654	£2,890,582
Allocated support costs	£57,082	£124,571	£3,964	£18,037	(£203,654)	-
Total	£316,273	£2,442,850	£32,165	£99,294	-	£2,890,582

Governance costs during the year were £18,519.

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

Expenditure has been restated for classification only, to disclose foreign exchange gains and losses separately.

Note 5	Number	Amount	Number	Amount
<u>Grants payable</u>	2021	2021	2020	2020
Individuals	1	£100	0	-
Organisations	16		12	
CRANE, Uganda		£1,242,031		£1,415,391
Red Viva, Latin America		£142,635		£204,814
Viva India Trust		£98,403		£75,991
Viva Bolivia		£62,554		£58,339
PCMN, Philippines		£1,525		£19,018
Peace Team Cambodia		£23,292		£6,635
Viva Network Zimbabwe		£12,805		£10,500
CarNet Nepal		£9,762		£10,332
Others (less than £10,000 each)		£16,151		£12,634
		£1,609,258		£1,813,654

All grants to individuals were less than £10,000.

Note 6	Year Ending	Year Ending
<u>Net income / (expenditure)</u>	2021	2020
Depreciation of tangible fixed assets owned by the company	£12,611	£12,470
Group auditors' remuneration:		
Group - audit	£9,100	£8,850
Group - other	£250	£450
Overseas auditors' remuneration:		
US	£1,955	£2,514
Hong Kong	£655	£663
Uganda	£728	£773
Trustee indemnity insurance	£877	£398

Note 7	Year Ending	Year Ending
<u>Staff costs and numbers</u>	2021	2020
Staff costs were as follows:		
Group wages and salaries	£733,483	£737,636
Employers' national insurance or equivalent	£36,053	£48,615
Employers' pension contributions	£11,900	£12,295
Other employer benefits (health insurance)	£2,675	£2,575
	£784,111	£801,121

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 £51,400. No further amounts were owed as of 31 March 2021.

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 £367,313 (2020: £202,345) in salaries, employer national insurance and employer pension contributions during the year. The increase compared to 2020 reflects the fact that we now include the regional heads of our work in Africa and Asia as part of our Leadership Team, and also some redundancy payments. Support costs are allocated proportionally, based on the average number of full-time equivalent (FTE) employees during the year.

	Year Ending	Year Ending
	2021	2020
	FTE Staff	FTE Staff
Raising funds	5.83	5.76
Developing international partnerships	0.32	0.40
Developing local networks	12.44	12.57
Developing effective mobilisation	1.17	1.82
Support staff	3.50	3.05
	23.26	23.60

The average headcount for 2021 was 29.75 (2020: 29.25).

For the purposes of measuring headcount, staff on maternity leave have been excluded but staff on furlough 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 0.85 full-time equivalents and if remunerated at appropriate comparable rates to paid staff would have cost us £17,022. 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 8

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 2020	£765,858	£45,624	£9,215	£820,697	£765,858	£44,159	£7,072	£817,089
FX adjustment on consolidation	-	(£57)	(£164)	(£221)	-	-	-	-
Additions	-	-	£1,413	£1,413	-	-	-	-
Disposals	-	-	-	-	-	-	-	-
at 31 March 2021	<u>£765,858</u>	<u>£45,567</u>	<u>£10,464</u>	<u>£821,889</u>	<u>£765,858</u>	<u>£44,159</u>	<u>£7,072</u>	<u>£817,089</u>
Depreciation								
at 1 April 2020	£171,429	£45,624	£9,170	£226,223	£171,429	£44,159	£7,072	£222,660
FX adjustment on consolidation	-	(£57)	(£155)	(£212)	-	-	-	-
Disposals	-	-	-	-	-	-	-	-
Charge for year	£12,237	-	£374	£12,611	£12,237	-	-	£12,237
at 31 March 2021	<u>£183,666</u>	<u>£45,567</u>	<u>£9,389</u>	<u>£238,622</u>	<u>£183,666</u>	<u>£44,159</u>	<u>£7,072</u>	<u>£234,897</u>
Net Book Value								
at 31 March 2021	<u>£582,192</u>	<u>-</u>	<u>£1,075</u>	<u>£583,267</u>	<u>£582,192</u>	<u>-</u>	<u>-</u>	<u>£582,192</u>
at 31 March 2020	<u>£594,429</u>	<u>-</u>	<u>£45</u>	<u>£594,474</u>	<u>£594,429</u>	<u>-</u>	<u>-</u>	<u>£594,429</u>

	Group	Group	UK Charity	UK Charity
Note 9	2021	2020	2021	2020
<u>Investments</u>				
Shares in The Gallery (Oxford) Ltd	£18	£18	£18	£18
Promissory note	£48,324	£55,918	-	-
	£48,342	£55,936	£18	£18

At 31 March 2021 investments includes shares in The Gallery (Oxford) Ltd, a property management company that maintains the exterior communal areas of the UK charity office site (company no. 5766585). The charity owns 18.09% of the £100 ordinary share capital of the company. At 31 March 2021 the aggregate of the share capital and reserves of The Gallery (Oxford) Ltd was £100 and the profit for the year was nil.

In December 2017 we received a 'promissory note' as part of the sale of donated land in the US. It is repayable over 20 years at a 5% annual interest rate.

	Group	Group	UK Charity	UK Charity
Note 10	2021	2020	2021	2020
<u>Debtors: amounts due within one year</u>				
Gift aid debtor	£16,610	£3,791	£16,610	£3,791
Intragroup transactions	-	-	£92,782	£219,439
FCDO GECT funds accrued	£409,358	£472,785	£409,358	£472,785
Other debtors	£11,873	£11,857	£8,329	£9,656
	£437,841	£488,433	£527,079	£705,671

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 a combination of the decreased income on the contract during the year as well as a decrease in the level of activity in the final quarter of the year compared to the previous year. The funds accrued were received shortly after year end.

	Group	Group	UK Charity	UK Charity
Note 11	2021	2020	2021	2020
<u>Creditors: amounts due within one year</u>				
Bank loans and overdrafts	£13,761	£10,922	£13,761	£10,922
Trade creditors	£812	£5,489	£263	£5,459
Other taxation and social security	(£88)	£16,519	(£88)	£16,519
Accruals	£44,501	£13,390	£25,309	£9,100
Other creditors	£2,337	£5,958	£2,337	£5,958
FCDO GECT Mobilisation Loan	£642,390	£513,389	£642,390	£513,389
	£703,713	£565,667	£683,972	£561,347

The bank loan above is repayable by instalments.

	Group	Group	UK Charity	UK Charity
Note 12	2021	2020	2021	2020
<u>Creditors: amounts due after one year</u>				
Bank loan	£303,856	£313,305	£303,856	£313,305
FCDO GECT Mobilisation Loan	£428,292	£874,015	£428,292	£874,015
	£732,148	£1,187,320	£732,148	£1,187,320

Included within creditors in notes 11 and 12 is a bank loan which is secured on freehold property and consists of a variable and fixed rate component. The loans are fully repayable in less than 5 years, although repayments are calculated on a 20 year profile from 2018. The variable rate component had a balance of £158,005 at 31 March 2021 and an interest rate of 2.55%. The fixed rate component had a balance of £159,612 at 31 March 2021 and an interest rate of 4.27%.

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 2021-22 is included in note 11 above.

	Opening Balance	Income	Expenditure	Transfer	Closing Balance
Note 13	2020	2020-21	2020-21	2020-21	2021
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

Purpose of funds

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

The "Designated growth fund" was specifically set aside to enable us to develop our infrastructure to promote lasting change for children. This was spent this year on the development of online training and interactive access to tools and resources for networks.

"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.

"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.

"Child protection", "Children in emergencies", "Education", represent the themes we are promoting across the organisation and money will be allocated to networks involved in these areas.

"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.

"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 2021	Unrestricted Funds 2021	Total Funds 2021
Note 14				
<u>Analysis of group net assets between funds</u>				
Fixed assets	8,9	-	£631,609	£631,609
Net current assets		£155,663	£542,123	£697,786
Creditors: amount due after one year	12	-	(£732,148)	(£732,148)
Total		£155,663	£441,584	£597,247

Note 15**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
	2021	2020	transactions	organisation
The Gallery (Oxford)	£278	£1,281	Grounds costs	Viva is a shareholder
Justice in Motion	£200	£1,667	Desk rental	Anna Barker is a trustee
West Leigh Baptist Church	£3,346	£3,100	Donation to Viva	Kezia M'Clelland's father is a trustee

Note 16**Conduit funding**

	Group	Group	UK Charity	UK Charity
	2021	2020	2021	2020
Balance at start of year	-	-	-	-
Funding received during year	-	£36,809	-	-
Funding distributed during year	-	(£36,809)	-	-
Balance at end of year	-	-	-	-

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 17**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 18**Donations by trustees**

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

	Group 2021	Group 2020	UK Charity 2021	UK Charity 2020
Donations from trustees	£159,407	£122,378	£105,310	£53,200

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 19**Subsidiary details**

	Viva Network North America	Viva Network (Hong Kong) Ltd	Viva Network Africa
Registration number	84-1541857	1657942	4185
Net assets	£172,424	£72,567	£6,735
Net liabilities	£122,093	£7,383	£10,175
Net funds	£50,331	£65,184	(£3,440)
Gross income for year	£569,321	£200,792	£392,402
Gross expenditure for year	£459,119	£152,418	£396,627
Surplus / (deficit) for year	£110,202	£48,374	(£4,225)

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 20**Analysis of changes in net debt**

	At 1 April 2020	Cash flows	New loan finance	Other non-cash movements	At 31 March 2021
Cash	949,968	13,690	-	-	963,658
Cash equivalents	-	-	-	-	-
Overdraft	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	949,968	13,690	-	-	963,658
Loans falling due within 1 year	(524,311)	323,332	-	(455,172)	(656,151)
Loans falling due after 1 year	(1,187,320)	-	-	455,172	(732,148)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	(761,663)	337,022	-	-	(424,641)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Note 21**Prior period comparatives: Statement of financial activities**

	Restricted Funds 2020	Unrestricted Funds 2020	Total Funds 2020
<u>Income from:</u>			
Donations and legacies	£104,838	£525,387	£630,225
Charitable activities	£1,923,281	£65,906	£1,989,187
Other trading activities	-	£27,506	£27,506
Investments	-	£2,877	£2,877
Other	-	£1,159	£1,159
	<hr/>	<hr/>	<hr/>
Total income	£2,028,119	£622,835	£2,650,954
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<u>Expenditure on:</u>			
Raising funds	-	£316,273	£316,273
Charitable activities	£2,055,415	£518,894	£2,574,309

Viva Network**Notes to the Financial Statements
for the year ended 31 March 2021 (continued)**

Total expenditure	<u>£2,055,415</u>	<u>£835,167</u>	<u>£2,890,582</u>
<u>Net income / (expenditure)</u>	<u><u>(£27,296)</u></u>	<u><u>(£212,332)</u></u>	<u><u>(£239,628)</u></u>

Note 22	Opening	Income	Expenditure	Transfer	Closing
	Balance				Balance
	2019	2019-20	2019-20	2019-20	2020
Prior period comparatives: Statement of funds					
Unrestricted funds					
General funds	£410,698	£622,835	(£835,167)	-	£198,366
Designated growth fund	£10,697	-	-	-	£10,697
Total Unrestricted funds	£421,395	£622,835	(£835,167)	-	£209,063
Restricted funds					
Network direct delivery	£636	£4,105	(£218)	-	£4,523
"Give a gift" donations	£12,994	£10,023	(£20,239)	(£2,000)	£778
Asia - Standout	-	£1,282	(£1,282)	-	-
Bolivia	£27,359	£69,765	(£63,897)	-	£33,227
Cambodia	£6,239	-	(£6,239)	-	-
Child protection	£8,659	£4,234	(£9,172)	-	£3,721
Children in emergencies	-	£9,549	(£9,549)	-	-
Christmas parties	£3,773	£2,860	(£4,149)	-	£2,484
East Africa	£2,042	£2,000	(£4,042)	-	-
Education	-	£10	(£10)	-	-
Impact evaluation	-	£104,690	(£41,425)	-	£63,265
India	£10,836	£21,554	(£32,390)	-	-
Justice for children	-	£14,749	(£2,938)	-	£11,811
Latin America	£19,768	£30,478	(£50,175)	-	£71
Myanmar	£4,679	£6,673	(£6,775)	-	£4,577
Nepal	-	£25,084	(£25,084)	-	-
Philippines	(£17,351)	£198	£17,153	-	-
Research	-	£19,240	(£5,156)	-	£14,084
South Africa	-	£311	(£311)	-	-
Uganda	£60,198	£40,331	(£71,938)	£2,000	£30,591
Uganda - DFID GECT project	£5,766	£1,589,970	(£1,651,060)	-	(£55,324)
United Kingdom	£2,844	£52,743	(£47,319)	-	£8,268
Zambia	£615	£2,520	(£2,400)	-	£735
Zimbabwe	£5,000	£15,750	(£16,800)	-	£3,950
Total Restricted funds	£154,057	£2,028,119	(£2,055,415)	-	£126,761
Total funds	£575,452	£2,650,954	(£2,890,582)	-	£335,824

The transfer between funds was an internal accounting change to consolidate all Uganda funds on one fund.

	Restricted Funds 2020	Unrestricted Funds 2020	Total Funds 2020
Note 23			
<u>Prior period comparatives: Analysis of group net assets between funds</u>			
Fixed assets	-	£650,410	£650,410
Net current assets	£126,761	£745,973	£872,734
Creditors: amount due after one year	-	(£1,187,320)	(£1,187,320)
Total	£126,761	£209,063	£335,824

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 2021: \$1 = £0.727410.

PROFIT AND LOSS in US\$

	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
	2021	2021	2021	2020
Revenue				
Grants and Donations:				
General	\$192,179	\$1,121,682	\$1,313,861	\$866,397
From Charitable Activities	\$2,496,736	\$87,849	\$2,584,585	\$2,734,616
Events and Office Rental	-	\$13,325	\$13,325	\$37,814
Investment income (Interest)	-	\$3,400	\$3,400	\$3,955
Sundry	-	\$13,937	\$13,937	\$1,593
Total Incoming Resources	\$2,688,915	\$1,240,193	\$3,929,108	\$3,644,375
Expenses				
Program services	\$2,649,183	\$530,082	\$3,179,265	\$3,539,007
Supporting services:				
Fundraising	-	\$390,456	\$390,456	\$434,793
Total Expenses:	\$2,649,183	\$920,538	\$3,569,721	\$3,973,800
Transfers between funds:	-	-	-	-
Net (expenditure)/income	\$39,732	\$319,655	\$359,387	(\$329,425)
Total Funds Brought Forward				
at 1 April	\$174,263	\$287,408	\$461,671	\$791,096
Total Funds Carried Forward	\$213,995	\$607,063	\$821,058	\$461,671
at 31 March				

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 2021: \$1 = £0.727410.

CONSOLIDATED BALANCE SHEET in US\$

At 31 March 2021

	Group 2021	Group 2020
Fixed Assets		
Tangible Assets	\$801,841	\$817,246
Investments	\$66,458	\$76,897
	\$868,299	\$894,143
Current Assets		
Investments held for sale	-	-
Debtors	\$601,918	\$671,469
Cash at bank and in hand	\$1,324,780	\$1,305,961
	\$1,926,695	\$1,977,430
Current Liabilities:		
Creditors falling due within one year	\$967,423	\$777,645
	\$959,272	\$1,199,785
Net Current Assets		
	\$1,827,571	\$2,093,928
Long Term Liabilities		
Creditors falling due after one year	\$1,006,513	\$1,632,257
	\$1,006,513	\$1,632,257
Net Assets	\$821,058	\$461,671
Funds		
Restricted funds	\$213,995	\$174,263
Unrestricted funds		
General funds	\$607,063	\$272,702
Designated funds	-	\$14,706
Total Funds	\$821,058	\$461,671

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 2021: HK\$1 = £0.093566

PROFIT AND LOSS in Hong Kong \$

	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
	2021	2021	2021	2020
Revenue				
Grants and Donations:				
General	\$1,494,057	\$8,720,305	\$10,214,362	\$6,735,620
From Charitable Activities	\$19,410,373	\$682,963	\$20,093,336	\$21,259,720
Events and Office Rental	-	\$103,595	\$103,595	\$293,974
Investment income (Interest)	-	\$26,431	\$26,431	\$30,748
Sundry	-	\$108,349	\$108,349	\$12,387
Total Incoming Resources	<u>\$20,904,430</u>	<u>\$9,641,643</u>	<u>\$30,546,073</u>	<u>\$28,332,449</u>
Expenses				
Program services	\$20,595,537	\$4,121,018	\$24,716,555	\$27,513,295
Supporting services:				
Fundraising	-	\$3,035,523	\$3,035,523	\$3,380,213
Total Expenses:	<u>\$20,595,537</u>	<u>\$7,156,541</u>	<u>\$27,752,078</u>	<u>\$30,893,508</u>
Transfers between funds:	-	-	-	-
<u>Net (expenditure) / income</u>	<u>\$308,893</u>	<u>\$2,485,102</u>	<u>\$2,793,995</u>	<u>(\$2,561,059)</u>
Total Funds Brought Forward				
at 1 April	\$1,354,772	\$2,234,390	\$3,589,162	\$6,150,221
Total Funds Carried Forward	<u>\$1,663,665</u>	<u>\$4,719,492</u>	<u>\$6,383,157</u>	<u>\$3,589,162</u>
at 31 March				

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 2021: HK\$1 = £0.093566

CONSOLIDATED BALANCE SHEET in Hong Kong \$

At 31 March 2021

	Group 2021	Group 2020
Fixed Assets		
Tangible Assets	\$6,233,747	\$6,353,531
Investments	\$516,662	\$597,824
	\$6,750,409	\$6,951,355
Current Assets		
Investments held for sale	-	-
Debtors	\$4,679,488	\$5,220,198
Cash at bank and in hand	\$10,299,226	\$10,152,908
	\$14,978,714	\$15,373,106
Current Liabilities:		
Creditors falling due within one year	\$7,521,033	\$6,045,647
Net Current Assets	\$7,457,681	\$9,327,459
Total Assets Less Current Liabilities	\$14,208,090	\$16,278,814
Long Term Liabilities		
Creditors falling due after one year	\$7,824,933	\$12,689,652
	\$7,824,933	\$12,689,652
Net Assets	\$6,383,157	\$3,589,162
Funds		
Restricted funds	\$1,663,665	\$1,354,776
Unrestricted funds		
General funds	\$4,719,492	\$2,120,060
Designated funds	-	\$114,326
Total Funds	\$6,383,157	\$3,589,162



International Board

David Bright ³
Minakhi Chowdhury-Westlake ²
Adrian Cooper (Chair) ^{1,2,3}
Jonathan Cox ¹
Rob Lilwall
Julie Muyenje ³
Philip Niem (from 18 July 2020)
Stuart Pascall (until 25 Feb 2021) ³
Teresa Phiri
Timothy Pottle ²
Michael L Sloane
Dave Scott (from 13 May 2021)
James Tavener ¹

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

1 - Finance and Risk, 2 - Fundraising, 3 - Programme & People

Company Secretary:

Eleanor Cameron

Leadership Team

Mark Stavers	Chief Executive
Anna Barker	International Director
Katy Thompson	People Development Director
Andrew Dubock	Fundraising & Communications Director
Kezia McClelland	People Care & Culture Director (from Jul 20)
Carmen Alvarez	Latin America Director (from Jul 20)
Gary Kamaal	India Director (from Jul 20)
Matt Coulson	Asia Director (from Jul 20)
Mim Friday	Africa Director (from Jul 20)

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 (Secretary)
John Hightower
Adrian Cooper
Stuart Pascall (until 25 Feb 2021) ³
William Reichardt
Michael L. Sloane (Chair)
Steve Ujvarosy

Hong Kong Board

Colum Bancroft (Treasurer)
Stephen Barry
Jess Evans
Catherine Graham (until 13 August 2020)
Jacky Lam
Rob Lilwall (Chair)
Philip Niem (Vice-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

Unit 8, The Gallery, 54 Marston Street, Oxford, OX4 1LF, **UK** • +44 (0)1865 811660 • info@viva.org

Viva is an operating name of Viva Network. Viva Network is a company limited by guarantee no. 3162776, registered charity no. 1053389, and registered in England at the above address.

330 County Road 16 ½, Longmont, CO 80504, **USA** • +1 720 279 7158 • us@viva.org

Viva is an operating name of Viva North America. Viva North America is a registered 501(c)3 organization, registered under employer identification number 84-1541857

Room TA07, 6/F, Woon Lee Commercial Building, 7-9 Austin Avenue, Tsim Sha Tsui, **Hong Kong**

• +852 3919 5867 • hk@viva.org

Viva is an operating name of Viva Network (Hong Kong) Limited. Viva Network (Hong Kong) Limited is a company limited by guarantee and registered charity with company no.1657942, and registered in at 21/F, Sunshine Plaza, 353 Lockhart Road, Wanchai, Hong Kong.

P.O. Box 14003, Kampala, **Uganda** • +256 (0) 774190092 • africa@viva.org

Viva is an operating name of Viva Network Africa. Viva Network Africa is a registered Foreign NGO in Uganda, registration number 4185.