



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."**

Page

2-11	Strategic Report
12-15	Trustees' Report
16	Trustees' Responsibilities
17-19	Independent Auditor's Report to Members of Viva Network
20	Consolidated Statement of Financial Activities
21	Consolidated and Charity Balance Sheets
22	Consolidated Statement of Cashflows
23-44	Notes to the Financial Statements
45-48	Indicative Profit and Loss and Balance Sheet Statements in US \$ and Hong Kong \$
49	Summary Board, Leadership and Contact Information

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



Where do we work?

Viva is currently working with **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.

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 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).

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.

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.

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.

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.

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.

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.

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.

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.

i) 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
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Prior period comparative

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
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Prior period comparative

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**Staff costs and numbers**

Staff costs were as follows:

	Year Ending 2021	Year Ending 2020
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 2021 FTE Staff	Year Ending 2020 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	Furniture &	Office	Total	Property	Furniture &	Office	Total
	Freehold	Fittings	Equipment		Freehold	Fittings	Equipment	
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	£765,858	£45,567	£10,464	£821,889	£765,858	£44,159	£7,072	£817,089
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	£183,666	£45,567	£9,389	£238,622	£183,666	£44,159	£7,072	£234,897
Net Book Value								
at 31 March 2021	£582,192	-	£1,075	£583,267	£582,192	-	-	£582,192
at 31 March 2020	£594,429	-	£45	£594,474	£594,429	-	-	£594,429

	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	-	-	-	-	-
	<u>949,968</u>	<u>13,690</u>	<u>-</u>	<u>-</u>	<u>963,658</u>
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)
	<u>(761,663)</u>	<u>337,022</u>	<u>-</u>	<u>-</u>	<u>(424,641)</u>

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

	Restricted Funds	Unrestricted Funds	Total Funds
	2020	2020	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
Total income	<u>£2,028,119</u>	<u>£622,835</u>	<u>£2,650,954</u>
<u>Expenditure on:</u>			
Raising funds	-	£316,273	£316,273
Charitable activities	£2,055,415	£518,894	£2,574,309

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>

	Opening Balance	Income	Expenditure	Transfer	Closing Balance
Note 22	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	Unrestricted Funds	Total Funds
Note 23	2020	2020	2020
<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
<u>Revenue</u>				
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
<u>Expenses</u>				
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:	-	-	-	-
<u>Net (expenditure) / income</u>	\$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				
at 31 March	\$213,995	\$607,063	\$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: \$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
<u>Revenue</u>				
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>
<u>Expenses</u>				
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				
at 31 March	<u>\$1,663,665</u>	<u>\$4,719,492</u>	<u>\$6,383,157</u>	<u>\$3,589,162</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 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
	<u>\$6,750,409</u>	<u>\$6,951,355</u>
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
	<u>\$14,978,714</u>	<u>\$15,373,106</u>
Current Liabilities:		
Creditors falling due within one year	\$7,521,033	\$6,045,647
	<u>\$7,457,681</u>	<u>\$9,327,459</u>
Net Current Assets		
	\$14,208,090	\$16,278,814
Long Term Liabilities		
Creditors falling due after one year	\$7,824,933	\$12,689,652
	<u>\$7,824,933</u>	<u>\$12,689,652</u>
Net Assets	<u>\$6,383,157</u>	<u>\$3,589,162</u>
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	<u>\$6,383,157</u>	<u>\$3,589,162</u>



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 (<i>from Jul 20</i>)
Carmen Alvarez	Latin America Director (<i>from Jul 20</i>)
Gary Kamaal	India Director (<i>from Jul 20</i>)
Matt Coulson	Asia Director (<i>from Jul 20</i>)
Mim Friday	Africa Director (<i>from Jul 20</i>)

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.

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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

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