



Annual Report and Accounts

For the year ending 31 March 2024

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

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Cover image

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

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

Introduction

From the Chair

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

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

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

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

Adrian Cooper

Chair of the Board

From the Chief Executive

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

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

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

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

Phil Green

Chief Executive

About Viva

We want children everywhere to have...

LIFE IN ALL ITS FULLNESS*

**Fullness = safe, thriving and learning.*

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

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

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



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

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

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

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

Our supporters make all of this possible. Thank you.

Our Partner Networks

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



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

● Our partner networks are independent entities.

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

Viva's Contribution

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

Connecting

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

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



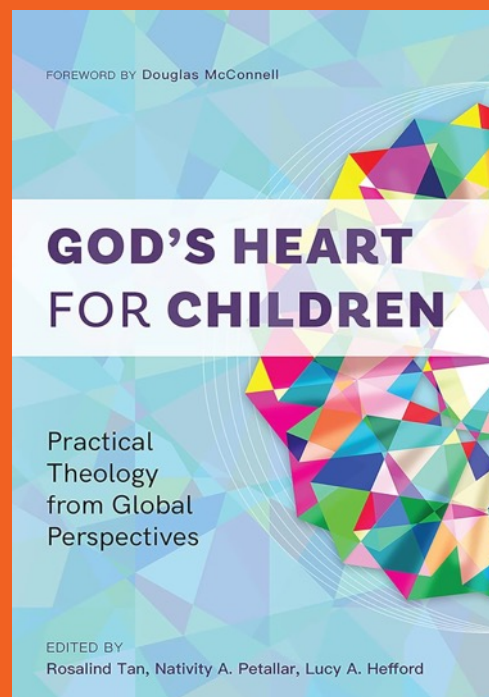
Capacity Building

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

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

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

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



Collective Action

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

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



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

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

Citywide Influence

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

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



Supporting Programme Implementation

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

Doorsteps, Oxford

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

Viva India

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

Latin America and Caribbean

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

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

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

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

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

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

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

PEACE Team Cambodia

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

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

The Impact of Together

CarNet Nepal

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

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

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

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

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

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

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

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



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

Civil Society Together for Children

Shillong, India

"We Viva are here. We can help."

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

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

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

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

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

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



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

Coaching Networks, Championing Children

Latin America

Network coordinators are “born to change the world”.

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

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

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

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

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

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



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

Girls' Education Challenge – Safe, Thriving and Learning

CRANE, Uganda

How a learning initiative became a holistic programme of care

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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



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

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

Introduction

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

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

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

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

Making more possible

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

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

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

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

The next two years

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

For the Fundraising and Engagement team

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

For the People and Organisation team

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

For the Network Partnerships team..

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

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

And after this?

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

Firstly, our existing partner networks.

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

Secondly, new (Viva) partner networks.

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

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

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

Structure, Governance and Management

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

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

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

The Memorandum of Association of Viva states the following objectives:

- To advance the Christian faith amongst children at high risk worldwide, especially street children.
- To enable an improved quality of life through the relief of poverty, sickness and distress amongst these children.
- To enhance through Christian education the God-given talents of these children encouraging them to train for a life in the community as God intended.

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

Related Parties

Viva Network North America is a registered not for profit organisation with a 501(c)3 status, registered in Colorado, USA.

Viva Network (Hong Kong) Ltd is a limited company registered in Hong Kong which has charitable status.

Both serve substantially similar aims and objectives to Viva and are the depository of much of Viva's income which is sourced from US and Hong Kong donors. They submit appropriate statutory returns each year (an IRS 990 in the US and audited accounts in Hong Kong). They both operate to the same accounting periods as Viva. They each have boards of trustees/directors who are legally independent from Viva but have some members who sit on the International Board (the Board of Viva Network). Control is nevertheless exercised, as each staff member is fully line managed within a team structure that ultimately reports to the senior leadership team appointed by the International Board. The Boards have chosen to delegate control of strategy and use of money raised to Viva. Accounts from both charities have been consolidated in this Financial Statement.

Viva Network Africa is a registered foreign NGO in Uganda. It has substantially similar aims and objectives to Viva. It is audited within Uganda and files appropriate returns to the Companies and NGO Boards within Uganda. Although Viva Network Africa has a separate Board, Viva has control over Viva Network Africa. There are other legal entities across the world that bear the name "Viva" that have a current, or a historic, connection with us. This includes some of the partner networks that Viva supports. All the partner networks (regardless of whether they operate using the name 'Viva' or not) are independent entities and in no case does control exist between the UK, US, Hong Kong or Uganda charities and these other entities.

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

Trustees

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

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

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

The Trustees set the strategic direction of Viva.

Public Benefit

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

Organisational Structure and Decision-Making

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

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

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

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

Pay of key management personnel

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

Fundraising activity

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

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

Risk Management

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

The 'Finance and Risk' subcommittee considers current and high-risk items at every meeting and the Board of Trustees regularly reviews an assessment of the risks to which the charity is exposed. The review looks at the key

risks facing the charity in delivering its objectives, current action being taken to address the risks and additional actions that can be taken to address the identified risks.

During this year, the restructuring presented several immediate risks, which were considered as decisions were made and carefully monitored by the Board. Although the process of change increased short-term risks, due in part to staff turnover, the changes were designed to reduce long-term risks by making the organisation more responsive and sustainable for the future.

Going Concern

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

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

The trustees, therefore, consider it appropriate to adopt the going concern basis for the preparation of the accounts, as detailed in note 1(b) to the financial statements.

Safeguarding

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

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

Grant Making Policy

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

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

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

Reserves Policy

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

Investment Policy

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

Financial Review

Income

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

Expenditure

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

EOY Balance / Reserves

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

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

Trustee Responsibility

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

The Trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the group and the incoming resources and application of resources, including the net income or expenditure, of the charity and the group for the year. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgments and accounting estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and the group and enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and the group and, hence, taking reasonable steps to prevent and detect fraud and other irregularities.

In so far as the Trustees are aware:

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

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

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

Auditors

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

Approved by the Trustees on 12th December 2024 and signed on their behalf by

Adrian Cooper

Jonathan Cox

Adrian Cooper
Chair of Trustees

Jonathan Cox
Chair of Finance and Risk Subcommittee of Trustees

Independent Auditors Report to the Members of the Viva Network

Opinion

We have audited the financial statements of Viva Network (the 'parent charity') and its subsidiaries (the 'group') for the year ended 31 March 2024 which comprise the consolidated statement of financial activities, consolidated and parent charity balance sheets, consolidated statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and the Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group and parent charity's affairs as at 31 March 2024 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 6 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going going

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

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

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

Other information

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

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

whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charity and their environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

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

Responsibilities of the trustees

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

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

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

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

- (1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.

(2) We reviewed the charity's policies and procedures in relation to:

- Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
- Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.

(3) We inspected the minutes of trustee meetings.

(4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.

(5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.

(6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.

(7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:

- Testing the appropriateness of journal entries;
- Assessing judgements and accounting estimates for potential bias;
- Reviewing related party transactions; and
- Testing transactions that are unusual or outside the normal course of business.


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

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

Use of our report

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

Date: 17th December 2024



Robert Wilson FCA (Senior Statutory Auditor)

For and on behalf of:

Godfrey Wilson Limited

Charter accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Consolidated Statement of Financial Activities

For the year ended 31 March 2024

(incorporating an income and expenditure account)

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

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 13 to the accounts.

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

Consolidated and Charity Balance Sheets

At 31 March 2024

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

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006. The financial statements were approved and authorised for issue by the Board of Directors and Trustees on 12th December 2024 and signed on their behalf by:

Adrian Cooper

Adrian Cooper, Chair of Trustees

Jonathan Cox

Jonathan Cox, Chair of Finance and Risk Subcommittee

Consolidated Statement of Cashflows

For the year ended 31 March 2024

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

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

Note 1, Accounting policies

a) Basis of preparation

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

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

b) Going concern basis of accounting

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

c) Company Status

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

d) Fund accounting

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

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

Investment income and gains are allocated to the appropriate fund.

e) Tangible fixed assets and depreciation

Tangible fixed assets valued greater than £1,000 are capitalised and included at cost including any incidental expenses of acquisition, except where purchased wholly from donor funds where they will not be capitalised.

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

Furniture and fittings	15%
Office equipment	33.3%

f) Foreign currencies

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

g) Basis of preparation of group financial statements

The group financial statements consolidate the charity and its related charities in the United States, Hong Kong and Uganda made up to 31 March 2024. The net incoming resources of the related charities are consolidated from the dates of inception of the charities.

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

h) Network direct delivery

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

i) Conduit funds

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

j) Income

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

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

k) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

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

l) Interest receivable

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

m) Expenditure and irrecoverable VAT

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

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

n) Allocation of support and governance costs

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

o) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

p) Cash at bank and in hand

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

q) Creditors

Creditors and provisions are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

r) Financial instruments

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

s) Accounting estimates and key judgements

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

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

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

Note 2, Income from donations and legacies

	Restricted Funds 2024	Unrestricted Funds 2024	Total Funds 2024
Donations & gifts	£163,554	£719,515	£883,069
Network direct delivery	-	-	-
Total	£163,554	£719,515	£883,069

Prior period comparative

	Restricted Funds 2023	Unrestricted Funds 2023	Total Funds 2023 Restated
Donations & gifts	£192,303	£659,275	£851,578
Network direct delivery	£776	-	£776
Total	£193,079	£659,275	£852,354

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

Note 3, Income from charitable activities

	Restricted Funds 2024	Unrestricted Funds 2024	Total Funds 2024
Grants	£1,221,399	-	£1,221,399
Other	-	£8,100	£8,100
Total	£1,221,399	£8,100	£1,229,499

Prior period comparative

	Restricted Funds 2023	Unrestricted Funds 2023	Restated Total Funds 2023
Grants	£1,315,491	£40,814	£1,356,305
Other	£8,012	£442	£8,454
Total	£1,323,503	£41,256	£1,364,759

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

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

Note 4, Total resources expended

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

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

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

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

Prior period comparative

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

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

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

Note 5, Grants payable

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

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

Note 6, Net income / (expenditure)

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

Note 7, Staff costs and numbers

Staff costs were as follows:

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

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

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

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

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

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

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

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

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

In addition to the employed staff, the average monthly number of volunteer staff offering services to the group were 0.35 full-time equivalents and if remunerated at appropriate comparable rates to paid staff would have cost us £8,515. None of these volunteer staff, nor any person connected with them has received or is due to receive any remuneration for the year directly from the Charity.

Note 8, Tangible fixed assets

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

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

Note 9, Investments

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

Investments at 31 March 2024 include a 'promissory note', received in December 2017, as part of the sale of donated land in the US. The promissory note is repayable over 20 years at a 5% annual interest rate.

Note 10, Debtors: amounts due within one year

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

The FCDO GECT funds accrued reflect income for quarterly activity, which is paid in arrears. The decrease in the FCDO GECT funds accrued is due to the decreased income on the contract ending at the end of February 2024. The funds accrued were received shortly after year end.

Note 11, Creditors: amounts due with one year

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

Note 12: Creditors: amounts due after one year

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

The FCDO GECT Mobilisation Loan is an interest free loan from the UK Government in order to help fund the upfront costs of managing the Girls Education Challenge programme. It is repayable between 2020 and the end of the programme in 2024.

Note 13, Statement of funds

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

Purpose of funds

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

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

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

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

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

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

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

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

Note 14, Analysis of group net assets between funds

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

Note 15, Related parties

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

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

Note 16, Operating lease commitments

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

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

Note 17, Conduit funding

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

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

Note 18, Waived expenses

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

Note 19, Donations by trustees

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

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

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

Note 20, Subsidiary details

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

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

Note 21, Analysis of changes in net debt

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

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

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

Note 23, Prior period comparatives: Statement of funds

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

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

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

This statement has been derived from the consolidated accounts for Viva that are prepared and audited in the UK in GBP. It is indicative only, with both current and prior year figures being converted at the exchange rate prevailing on 31 March 2024: \$1 = £0.7926.

Profit and Loss in US\$

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

This statement has been derived from the consolidated accounts for Viva that are prepared and audited in the UK in GBP. It is indicative only, with both current and prior year figures being converted at the exchange rate prevailing on 31 March 2024: \$1 = £0.7926.

Consolidated Balance Sheet in US\$

At 31 March 2024

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

This statement has been derived from the consolidated accounts for Viva that are prepared and audited in the UK in GBP. It is indicative only, with both current and prior year figures being converted at the exchange rate prevailing on 31 March 2024: HK\$1 = £0.1013.

Profit and Loss in HK\$

	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
	2024	2024	2024	2023
<u>Revenue</u>				
Grants and Donations:				
General	\$1,614,548	\$7,102,815	\$8,717,363	\$8,414,159
From Charitable Activities	\$12,057,248	\$79,959	\$12,137,207	\$13,472,448
Events and Office Rental	-	-	-	-
Investment income (Interest)	-	\$53,445	\$53,445	\$93,801
Sundry	-	\$38,292	\$38,292	\$27,019
Total Incoming Resources	<u>\$13,671,796</u>	<u>\$7,274,511</u>	<u>\$20,946,307</u>	<u>\$22,007,427</u>
<u>Expenses</u>				
Program services	\$11,222,073	\$10,132,414	\$21,354,487	\$24,025,715
Supporting services:				
Fundraising	-	\$3,809,546	\$3,809,546	\$3,033,653
Total Expenses:	<u>\$11,222,073</u>	<u>\$13,941,960</u>	<u>\$25,164,033</u>	<u>\$27,059,368</u>
Transfers between funds:	-	-	-	-
<u>Net (expenditure) / income</u>	<u>\$2,449,723</u>	<u>(\$6,667,449)</u>	<u>(\$4,217,726)</u>	<u>(\$5,051,941)</u>
Total Funds Brought Forward				
at 1 April	(\$892,616)	\$10,948,622	\$10,056,006	\$15,107,947
Total Funds Carried Forward				
at 31 March	<u>\$1,557,107</u>	<u>\$4,281,173</u>	<u>\$5,838,280</u>	<u>\$10,056,006</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 2024: HK\$1 = £0.1013.

Consolidated Balance Sheet in HK\$

At 31 March 2024

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

Administrative Information

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

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

The Board of Viva Network North America

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

The Board of Viva Network (Hong Kong) Ltd

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

The Board of Viva Network Africa

Mim Friday
Nathan Nshakira (Chair)
Mark Stavers

Senior Leadership Team

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

Bankers (UK)

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

Auditors

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

Viva in the UK

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

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

Viva in North America

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

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

Viva in Hong Kong

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

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

Viva in Uganda

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

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