



Annual Report and Accounts

For the year ending 31 March 2025

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

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Cover image

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Introduction

From the Chair

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

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

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

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

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

Adrian Cooper

Chair of the Board

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From the Chief Executive

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

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

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

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

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

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

Phil Green

Chief Executive

About Viva

We want children everywhere to have...

LIFE IN ALL ITS FULLNESS*

**Fullness = safe, thriving and learning.*

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

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

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



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 this possible. Thank you.

Our Partner Networks

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



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

● Our partner networks are independent entities.

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

Viva's Contribution

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

Connecting

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

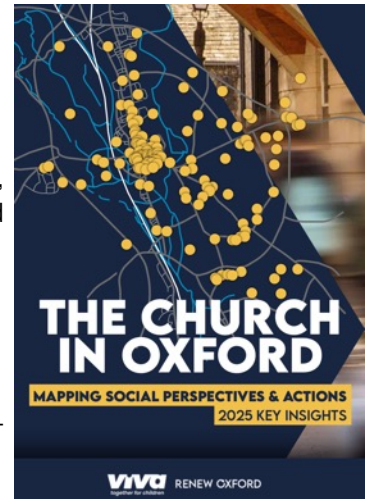
Network Training Course

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

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

Mapping

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



Team Spotlight: Adrienne, Hong Kong

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

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



Capacity Building

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

God's Heart for Child Protection and Safeguarding

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

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

Quality Improvement Systems in Africa

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

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

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



Team Spotlight: Michelle, South Africa

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

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

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

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



Collective Action

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

Learning Spaces

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

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



Photo credit: CarNet

Child Ambassadors

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

viva.org/CA-article



Photo credit: CRANE

Team Spotlight: Karina, Guatemala

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

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

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

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



Citywide Influence

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

Good Treatment Campaign

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



Photo Credit: PEACE Team, Cambodia

World Weekend of Prayer

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

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



Photo Credit: Venezuela-RENACSENIV Network

Team Spotlight: Elin Miranda, Cuba

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

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

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

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



Supporting Programme Implementation

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

Birth registration - Guatemala

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

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

Child Safeguarding - Mexico

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

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

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

CAFIs - Peru and Guatemala

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

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

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



Doorsteps – Oxford, UK

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

Child health and safe clubs – Uganda

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

Child Safeguarding, life-skills and health – Tanzania

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

Life in all its fullness - Kenya, Tanzania and Uganda

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

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



Sunday School Teach Training – India

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

Learning Spaces and Disaster Relief – Nepal

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

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

Learning and development – Cambodia.

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

Offering hope through learning spaces and emergency relief

Children's Development Network - Myanmar

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

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

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

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

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

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



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

Child-friendly churches

Children at Risk Action Network – Uganda

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

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

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

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

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

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

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



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



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

Let the children come

Making sure children are part of global mission.

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

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

Keeping Children on the Agenda

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

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

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

The 25 Gaps

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

Elevating Children’s Voices through Child Participation

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

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

Lausanne Occasional Paper

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

Looking Ahead: Collaborative Action and Church Engagement

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



Image is real. Used with permission.

Doorsteps

Young people supported to excel.

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

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

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

"The freedom to relax and create without judgment."

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

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

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

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

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

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

Find your Fire

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

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



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



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

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

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

- Student

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

- Parent of Find Your Fire young person

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

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

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

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

- Year 7 at Story Club

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

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

- Secondary School literacy lead

Young mothers and early years care

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

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

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



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Shaping the future

Are we making more possible? Are we healthier?

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

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

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

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

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

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

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

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

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

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

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

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

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

Structure, Governance and Management

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

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

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

The Memorandum of Association of Viva states the following objectives:

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

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

Related Parties

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

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

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

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

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

Trustees

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

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

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

The Trustees set the strategic direction of Viva.

Public Benefit

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

Organisational Structure and Decision-Making

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

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

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

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

Pay of key management personnel

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

Fundraising activity

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

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

Risk Management

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

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

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

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

Going Concern

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

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

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

Safeguarding

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

Safeguarding (continued)

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

Grant Making Policy

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

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

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

Reserves Policy

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

Investment Policy

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

Financial Review

Income

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

Expenditure

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

EOY Balance / Reserves

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

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

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

Trustee Responsibility

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

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

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

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

In so far as the Trustees are aware:

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

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

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

Auditors

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

Approved by the Trustees on 27th January 2026 and signed on their behalf by



Adrian Cooper
Chair of Trustees



Jonathan Cox
Chair of Finance and Risk Subcommittee of Trustees

Independent Auditors Report to the Members of the Viva Network

Opinion

We have audited the financial statements of Viva Network (the 'parent charity') and its subsidiaries (the 'group') for the year ended 31 March 2025 which comprise the consolidated statement of financial activities, consolidated and parent charity balance sheets, consolidated statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and the Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group and parent charity's affairs as at 31 March 2025 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going going

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

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

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

Other information

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

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

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

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

Responsibilities of the trustees

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

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

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

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

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

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

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

(3) We inspected the minutes of trustee meetings.

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

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

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

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

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

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation.

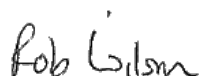
Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

Use of our report

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

Date: 29th January 2026



Robert Wilson FCA (Senior Statutory Auditor)

For and on behalf of:

Godfrey Wilson Limited

Charter accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Consolidated Statement of Financial Activities

For the year ended 31 March 2025

(incorporating an income and expenditure account)

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

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 12 to the accounts.

Consolidated and Charity Balance Sheets

At 31 March 2025

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

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006. The financial statements were approved and authorised for issue by the Board of Directors and Trustees on 27th January 2026 and signed on their behalf by:



Adrian Cooper, Chair of Trustees



Jonathan Cox, Chair of Finance and Risk Subcommittee

Consolidated Statement of Cashflows

For the year ended 31 March 2025

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

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

Note 1, Accounting policies

a) Basis of preparation

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

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

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of negative unrestricted reserves, as there is a pledged donation, subsequently given, to cover the one-off liabilities accrued to Viva Africa. There are no material uncertainties about the charity's ability to continue as a going concern. The trustees consider that the charity will continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

c) Company Status

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

d) Fund accounting

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

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

Investment income and gains are allocated to the appropriate fund.

e) Tangible fixed assets and depreciation

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

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

Furniture and fittings	15%
Office equipment	33.3%

f) Foreign currencies

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

g) Basis of preparation of group financial statements

The group financial statements consolidate the charity and its related charities in the United States, Hong Kong and Uganda made up to 31 March 2025. The net incoming resources of the related charities are consolidated from the dates of inception of the charities.

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

h) Network direct delivery

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

i) Conduit funds

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

j) Income

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

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

k) Donated services and facilities

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

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

l) Interest receivable

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

m) Expenditure and irrecoverable VAT

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

Irrecoverable VAT is insignificant and is charged as a separate administrative cost. Viva deregistered for VAT on 31 March 2025.

n) Allocation of support and governance costs

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

o) Debtors

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

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

p) Cash at bank and in hand

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

q) Creditors

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

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

r) Financial instruments

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

s) Accounting estimates and key judgements

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

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

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

Note 2, Income from donations and legacies

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

Note 3, Income from charitable activities

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

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

Note 4, Total resources expended

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

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

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

Prior period comparative

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

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

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

Note 5, Grants payable

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

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

Note 6, Net income / (expenditure)

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

Note 7, Staff costs and numbers

Staff costs were as follows:

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

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

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

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

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

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

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

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

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

In addition to the employed staff, the average monthly number of volunteer staff offering services to the group were 0.27 full-time equivalents and if remunerated at appropriate comparable rates to paid staff would have cost us £6,599. None of these volunteer staff, nor any person connected with them has received or is due to receive any remuneration for the year directly from the Charity.

Note 8, Tangible fixed assets

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

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

Note 9, Investments

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

Investments at 31 March 2025 include a 'promissory note', received in December 2017, as part of the sale of donated land in the US. The promissory note is repayable over 20 years at a 5% annual interest rate.

Note 10, Debtors: amounts due within one year

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

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

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

Note 11, Creditors: amounts due with one year

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

Note 12, Statement of funds

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

Unrestricted funds:

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

Purpose of funds

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

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

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

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

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

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

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

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

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

Note 13, Analysis of group net assets between funds

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

Note 14, Related parties

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

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

Note 15, Operating lease commitments

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

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

Note 16, Conduit funding

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

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

Note 17, Waived expenses

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

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

Note 18, Donations by trustees

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

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

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

Note 19, Subsidiary details

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

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

Note 20, Analysis of changes in net debt

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

Note 21, Prior period comparatives: Statement of financial activities

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

Note 22, Prior period comparatives: Statement of funds

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

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

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

Note 24, Contingent assets

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

This statement has been derived from the consolidated accounts for Viva that are prepared and audited in the UK in GBP. It is indicative only, with both current and prior year figures being converted at the exchange rate prevailing on 31 March 2025: \$1 = £0.7731.

Profit and Loss in US\$

	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
	2025	2025	2025	2024
<u>Revenue</u>				
Grants and Donations:				
General	\$411,376	\$996,749	\$1,408,125	\$1,142,245
From Charitable Activities	\$192,825	\$271	\$193,096	\$1,590,349
Investment income (Interest)	-	\$4,142	\$4,142	\$7,003
Sundry	-	\$2,523	\$2,523	\$5,017
Total Incoming Resources	<u>\$604,201</u>	<u>\$1,003,685</u>	<u>\$1,607,886</u>	<u>\$2,744,614</u>
<u>Expenses</u>				
Program services	\$596,016	\$1,186,289	\$1,782,305	\$2,7798,096
Supporting services:				
Fundraising	-	\$456,863	\$456,863	\$499,168
Total Expenses:	<u>\$596,016</u>	<u>\$1,643,152</u>	<u>\$2,239,168</u>	<u>\$3,297,264</u>
<u>Net (expenditure) / income</u>	<u>\$8,185</u>	<u>(\$639,467)</u>	<u>(\$631,282)</u>	<u>(\$552,650)</u>
Total Funds Brought Forward				
at 1 April	\$204,029	\$560,969	\$764,998	\$1,317,647
Total Funds Carried Forward				
at 31 March	<u>\$212,214</u>	<u>(\$78,498)</u>	<u>\$133,716</u>	<u>\$764,997</u>

This statement has been derived from the consolidated accounts for Viva that are prepared and audited in the UK in GBP. It is indicative only, with both current and prior year figures being converted at the exchange rate prevailing on 31 March 2025: \$1 = £0.7731.

Consolidated Balance Sheet in US\$ At 31 March 2025

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

This statement has been derived from the consolidated accounts for Viva that are prepared and audited in the UK in GBP. It is indicative only, with both current and prior year figures being converted at the exchange rate prevailing on 31 March 2025: HK\$1 = £0.0994.

Profit and Loss in HK\$

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

This statement has been derived from the consolidated accounts for Viva that are prepared and audited in the UK in GBP. It is indicative only, with both current and prior year figures being converted at the exchange rate prevailing on 31 March 2025: HK\$1 = £0.0994.

Consolidated Balance Sheet in HK\$

At 31 March 2025

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

Administrative Information

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

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

The Board of Viva Network North America

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

The Board of Viva Network (Hong Kong) Ltd

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

The Board of Viva Network Africa

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

Senior Leadership Team

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

Bankers (UK)

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

Auditors

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

Viva in the UK

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

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

Viva in North America

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

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

Viva in Hong Kong

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

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

Viva in Uganda

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

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