

CHIVA AFRICA

England & Wales · Charity number 1132935

Details

Status Registered

Legal form Charitable company

Company number [06967769](#)

Registered 2009-11-24

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

Contact

Address 2nd Floor
2 Lyttelton Road
Hampstead Garden Suburbs
London
N2 0EF

Phone 02082099100

Email info@chiva-africa.org

Website <http://www.chiva-africa.org>

Activities

Objects: 3.1 OF THE PUBLIC AND OTHERS IN THE SUBJECT OF HIV/AIDS AND SPECIFICALLY PAEDIATRICHIV CARE IN AFRICA; AND3.2 OF HEALTH CARE WORKERS AND OTHERS TREATING CHILDREN WITH HIV IN AFRICAAND FOR OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE.

Activities: Chiva Africa objectives are the advancement of education:Of the public and others in the subject of HIV/AIDS and specifically paediatric HIV care in Africa OfHealthCare workers and other treating children with HIV in Africa For any other related purposeswhich are exclusively charitable.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** AFRICA
- South Africa

Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£3,991	£15,921	-	-
2024-02-29	£33,642	£32,377	-	-
2023-02-28	£42,405	£15,817	-	-
2022-02-28	£69,782	£76,840	-	-
2021-02-28	£44,733	£65,512	-	-

Trustees

Name	Role	Appointed
Dr KARYN MOSHAL	Chair	
Fiona Lindblom		2019-02-11
Lauren Sandra Jacobson		2019-10-05
Shaun Wood		2019-02-11

CHIVA AFRICA

England & Wales - Charity number 1132935

Accounts

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

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 29 FEBRUARY 2024
FOR
CHIVA AFRICA

TaxAgility Limited
34 Lower Richmond Road
Putney
London
SW15 1JP

CHIVA AFRICA

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FOR THE YEAR ENDED 29 FEBRUARY 2024**

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CHIVA AFRICA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 29 FEBRUARY 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 29 February 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

CHIVA AFRICA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 29 FEBRUARY 2024

OUR VISION

To transform the lives of vulnerable children and adolescents exposed to or living with HIV so that they lead healthy, happy and productive lives

OUR MISSION

To empower children and adolescents exposed to or living with HIV and healthcare workers delivering lifesaving HIV treatment and care.

OUR GOALS

1. Facilitate access to treatment and care for vulnerable children and adolescents exposed to and living with HIV.
2. Improve treatment and care of vulnerable children and adolescents exposed to and living with HIV.
3. Collaborate with partners and share best practises that sustain services for vulnerable children and adolescents exposed to and living with HIV
4. Empower children and adolescents exposed to and living with HIV.

OUR PROGRAMMES

All activities are implemented in KwaZulu-Natal, South Africa, a geographical location that remains the epicentre of the HIV epidemic. A Summary of programmes are described below:

GEOGRAPHICAL FOOTPRINT

Currently, CHIVA Africa has a signed Memorandum of Agreement (MOA) with the provincial Department of Health to provide on-site and remote mentorship and teaching to enable 54 health facilities to deliver holistic HIV services for children and adolescents based in one of the country's poorest districts – uMzinyathi.

Demographics

- KwaZulu-Natal is the third poorest province in South Africa
- uMzinyathi is 1 of 11 Districts in KwaZulu-Natal
- uMzinyathi is home to just over 554 000 people

Education

- Large portion of population receiving little to no schooling
- Youth illiteracy and unemployment rates of 21.1% and 45.6% respectively
- One third of the population depends on social grants

Healthcare

- KwaZulu-Natal is the global "hot spot" for HIV with a prevalence rate of 18.1%
- uMzinyathi has an HIV prevalence rate of 41.7%
- 93% of the population depend on state health services

KEY CHALLENGES

The following key challenges have been identified:

- Single, absent (relocated for work) or inexperienced mothers
- Elderly, disabled, uneducated, ill-equipped or negligent caregivers
- A recurrent of unsuppressed Viral Load results
- Adherence to HIV medication and poor or no disclosure of HIV status
- Stigma and the lack of family support
- Extreme poverty and food insecurity
- Scaling up at a facility level

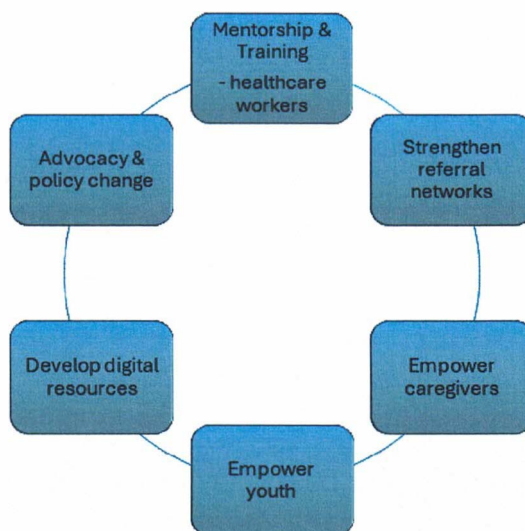
As a country we need to figure out how to help children and adolescents living with HIV (CALHIV) beyond the clinic and address the problems at home. Healthcare workers (HCW) are doing everything right to suppress Viral Loads (VL), but CALHIV are returning to the clinic 2 or 3 months later with unsuppressed VL. We need to support the implementation of best practice solutions across the board.

Disclosure is not encouraged and is seen as a once-off process. A lack of adherence counselling for caregivers and CALHIV is evident. There is hope for improvement with the new Standard Operating Procedure for the disclosure process and the use of a Psychosocial Advisor.

At a facility level, there is a fine line between empowering HCW and making them dependent on us. To scale-up operations to other Districts, we need to create digital tools (such as virtual assistants) to ensure healthcare workers remain equipped with advanced skills and knowledge to deliver the very best paediatric HIV services at a primary healthcare level, while we move on to develop and share innovative strategies with more clinics.

ACTIVITIES

CHIVA Africa has identified the following activities to meet its current mandate:



Through real-time, case-by-case monitoring, CHIVA Africa ensures children and adolescents living with HIV have access to quality HIV healthcare services through the primary healthcare (PHC) system.

CHIVA Africa collaborates with stakeholders to ensure that it meets the needs of its beneficiaries. All activities are under the umbrella of a memorandum of understanding (MOU) with the KZN Department of Health to strengthen the health system, and thereby enable healthcare workers, caregivers, families and community structures to support the needs of CALHIV.

Mentorship and Training

Each clinic encounters unique challenges in providing HIV treatment and care, often limited by available resources. The gaps identified in the clinical treatment and psychosocial support for children and adolescents living with HIV necessitate a targeted teaching and mentorship plan for healthcare workers.



Strengthening Referral Networks

Community development and linkage strengthening are key parts of our strategy. We focus on enhancing HIV prevention, treatment, and care knowledge among facility-based healthcare workers (HCWs) at the community level. This involves connecting the healthcare system with government services for children and adolescents living with HIV (CALHIV) and their caregivers, including the Department of Social Development, Department of Agriculture, South African Police Services, and local AIDS councils. Additionally, we support training for community-based healthcare workers to deliver HIV services at the household level.



We are working with the already established school and community outreach teams to deliver messages about sexual reproductive health in an effective, youth-friendly way.



CHIVA Africa also supported group teaching sessions organised by the district.



At the invitation of the Department of Health, CHIVA Africa participated in and supported organised dialogues between communities, healthcare workers, and traditional healers.

Empowering caregivers

One of the biggest challenges we face is getting children and teens to stick to their HIV treatment. This means they need to take their medication regularly, fit the treatment into their daily lives, eat well, handle side effects, and go to clinic appointments. We’ve found that HIV treatment works best when kids have strong support at home.



Many caregivers in the uMzinyathi District are older siblings or ageing relatives who are ill-equipped to care for CALHIV. Illiteracy, physical disabilities, a lack of transport, food insecurity, and stigma from their family and community are just some of the challenges they face.

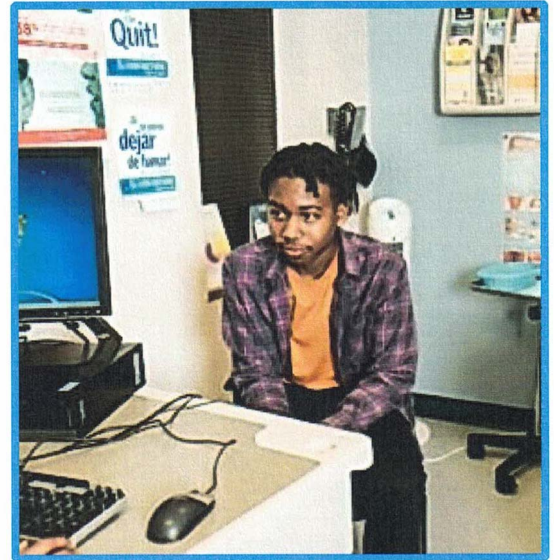
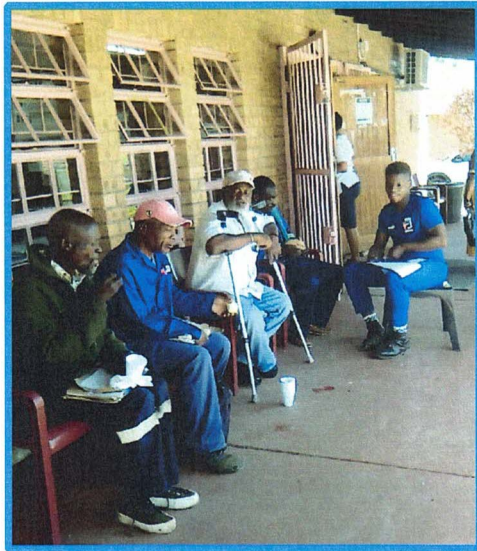
We empower caregivers and family members to support children and adolescents living with HIV (CALHIV) in crucial areas such as correct medication dosages, disclosure, adherence to treatment, social grants, and food security. This support is provided through one-on-one video counselling sessions with a CHIVA mentor, a facility-based healthcare worker (HCW), the caregiver, and the child or adolescent. These video calls offer mentorship to HCWs and confidential support to caregivers.

Additionally, we mentor clinics on creating adherence support groups and provide information on relevant topics for children who have been disclosed, fostering peer support.

Empowering the Youth

There is a critical need to transform the lives of young people living with HIV, but also to prevent new HIV infections. Primary healthcare facilities in the uMzinyathi District identified several clinics to focus on to encourage adolescent boys and young men to access health services and, in particular, HIV services. The funding provided by the Mercury Phoenix Trust allowed CHIVA Africa to enhance these activities in four facilities, namely Douglas Clinic, CJM Gateway Clinic, Pine Street Clinic, and COSH Gateway Clinic.

In December 2023, we recruited four male youth community representatives, identified as peer advocates, to deliver HIV prevention and education health promotion talks at a facility, school and community level, with the goal of empowering adolescent boys and young men to make informed decisions regarding their health to prevent HIV infection and transmission.



Developing digital resources

Developing digital resources to be shared on social media platforms and to be accessed via the CHIVA eLearning platform with the aim to:

- Improving HCW knowledge, attitude and practice with eLearning tools
- Improving caregiver's knowledge to support CALHIV with WhatsApp support groups
- Improving age-appropriate HIV knowledge in children and adolescents
- Including the views of our youth in the design and delivery of digital activities
- Using AI technology and popular social media apps to create engaging content



@chiva africa
Nyth - Using my partner's HIV status as my
um #Phase2023 @Pamela_Ngobu
J original sound - CHIVA Africa

Advocacy and Policy Change

We are sharing best practices and collaborating with partners and health advisors to ensure every child and adolescent living with HIV is receiving the life-saving HIV treatment that will allow them to lead a productive and healthy life.

- We delivered an inspiring presentation at the South African AIDS conference, sharing our experiences with engaging adolescents living with HIV to seek HIV treatment and care.
- We provided input into a research dissertation addressing the role of HIV Stigma in South Africa
- We delivered a poster presentation on the value of remote mentorship to scale-up at the 2023 Public Health Association of South Africa's (PHASA) Conference
- We were represented on a panel discussion at the IQVIA Health Summit 2023 where we:
 - Discussed the collaboration and formation of partnerships to scale up the work of patient organisations
 - Supported collaboration with other partners, published a white paper on the role of patient organisations
 - Shared our experiences used for thought leadership



IMPACT REPORT

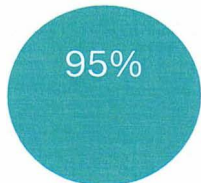
Mentorship and Training



318 children and adolescents 'cases' were identified as living with advanced HIV and at risk of dying (June 2022 – Feb 2024).



Real-time mentorship delivered to 125 healthcare workers in 54 primary health care clinics utilising the cases identified.



Data shows that since CHIVA's interventions, healthcare workers are monitoring 95% of children and adolescents blood results as per the guidelines compared to less than half reported at a national level (CAPRISA).



Almost 60% of the CALHIV identified by CHIVA Africa have undetectable levels of HIV in their blood – all resulting in positive health outcomes for these children and

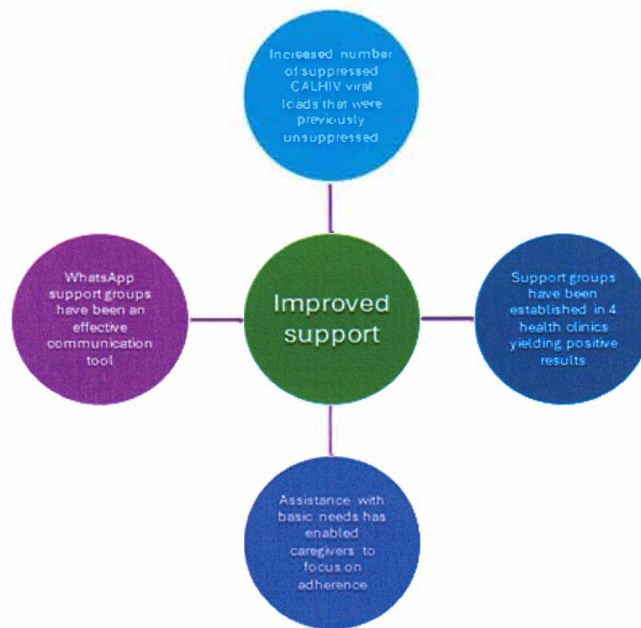


A sample of 8 out of the 54 clinics that CHIVA Africa is supporting indicates that the total number of CALHIV in the clinic with suppressed viral loads has increased from 47.5% in 2022 to 71.4% in 2024.

Strengthening Referral Networks

- Over 150 community healthcare workers have received mentorship to deliver home-based support at a community level.
- Linkages with the Aids Council at a ward, district and provincial basis have improved.
- Linkages were strengthened with the Department of Social Development which resulted in the allocation of food parcels, and the placement of CALHIV with other family members or in places of safety.
- Linkages with the Department of Agriculture resulted in the implementation of programmes addressing food security.

Empowering Caregivers



Empowering Youth

Our Youth Development programme, which uses male peer advocates to encourage young men between the ages of 15 and 24 years to access male HIV health services, has proven to be successful with the peer advocates exceeding their targets.

This project highlights that the most effective way to reach our young people (particularly adolescent boys and young men) and disseminate the correct information, is to engage with them at their level in their own environment through their peers.

Developing Digital Resources

Healthcare workers are accessing our free digital library to enhance their self-development. They are now able to immediately access all the information they need to provide excellent healthcare to the children and adolescents in their care.



We are utilising social media apps to effectively communicate with our target audiences and stay ahead of the times. We have posted content on Instagram, TikTok, Vimeo, WhatsApp, X, and YouTube.



We are harnessing AI technology to develop age-appropriate animated stories targeting CALHIV, as well as their healthcare workers and caregivers.



We met with students from the Moshal Scholarship Program who expressed their eagerness to volunteer by helping us develop digital stories and contribute ideas for youth projects. Their positive response has motivated us to create a dedicated youth engagement page on our website, where we look forward to showcasing their input and ideas.

Advocacy and Policy Change

CHIVA Africa is being recognised throughout Africa as a contributor to South Africa's Public Health initiatives.

SANAC has recognised the contribution CHIVA Africa has made to supporting activities that strengthen HIV services to those most vulnerable.

Our participation at the IQVIA Health Summit 2023 allowed us to share our perspective on being a patient organisation in Africa. The role of patient organisations is evolving as the healthcare landscape is evolving, and we are being seen as a powerful force for improving healthcare across Africa. CHIVA Africa earned a mention in the following World Economic Forum article as a result:

weforum.org/agenda/2024/03/how-patient-organizations-are-advancing-healthcare-in-africa/

WORLD ECONOMIC FORUM

Join

date: and are

CHIVA Africa, an HIV charity based in South Africa, helps identify at-risk children with HIV and work with their families and caregivers to ensure they receive anti-retroviral treatment as part of South Africa's programme to manage the AIDS epidemic.

PARTNERS AND DONORS

Thank you for being a driving force behind CHIVA Africa on our journey to transforming young lives. With your continued support, we can help innocent children and adolescents living with HIV to lead happy, healthy lives, and prevent HIV from becoming a death sentence.

CHIVA AFRICA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 29 FEBRUARY 2024

FINANCIAL REVIEW

Income

Income for this period totalled £ 33 642 which included restricted and unrestricted funding. Overall expenditure was used to further CHIVA Africa's mission as outlined above in South Africa, as well as fundraising activity aimed at securing income for future programmes.

Expenditure

Expenditure in 2023/24 focused on activities implemented in South Africa. Expenditure totalled £ 32 377.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

A Memorandum of Understanding explains the roles of the CHIVA Africa charity trust based in the United Kingdom and the CHIVA Africa Trust (IT247/2009) based in South Africa as the only recipient of funds raised by CHIVA Africa (United Kingdom). The CHIVA Africa Trust (South Africa) also undertakes income generation activities.

*For the benefit of consolidating accounts across UK and South Africa an exchange rate of 1 GBP = 22.066 ZAR was used. This was the closing rate as of 29th February 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06967769 (England and Wales)

Registered Charity number

1132935

Registered office

Chiva Africa
2
Lyttelton Road
London
London
N2 0EF

Trustees

Dr K Moshal
Lady F M Lindblom
S R Wood
Ms L S Jacobson

Company Secretary

CHIVA AFRICA

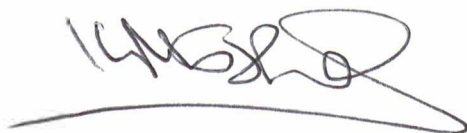
**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 29 FEBRUARY 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

TaxAgility Limited
34 Lower Richmond Road
Putney
London
SW15 1JP

Approved by order of the board of trustees on 1 August 2024 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'K Moshal', with a long horizontal flourish underneath.

Dr K Moshal - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHIVA AFRICA

Independent examiner's report to the trustees of Chiva Africa ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 29 February 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



TaxAgility Chartered Accountants

TaxAgility Limited
34 Lower Richmond Road
Putney
London
SW15 1JP

1 August 2024

CHIVA AFRICA

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 29 FEBRUARY 2024**

	Notes	Unrestricted fund £	Restricted fund £	29.2.24 Total funds £	28.2.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		<u>23,842</u>	<u>9,800</u>	<u>33,642</u>	<u>42,405</u>
EXPENDITURE ON					
Raising funds		243	-	243	145
Charitable activities					
General charitable activities		<u>22,334</u>	<u>9,800</u>	<u>32,134</u>	<u>15,672</u>
Total		<u>22,577</u>	<u>9,800</u>	<u>32,377</u>	<u>15,817</u>
NET INCOME		1,265	-	1,265	26,588
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>59,273</u>	-	<u>59,273</u>	<u>32,685</u>
TOTAL FUNDS CARRIED FORWARD		<u>60,538</u>	-	<u>60,538</u>	<u>59,273</u>

CHIVA AFRICA

**BALANCE SHEET
29 FEBRUARY 2024**

	Notes	29.2.24 £	28.2.23 £
CURRENT ASSETS			
Debtors	4	625	468
Cash at bank		<u>59,913</u>	<u>58,805</u>
		60,538	59,273
		<hr/>	<hr/>
NET CURRENT ASSETS		<u>60,538</u>	<u>59,273</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		60,538	59,273
		<hr/>	<hr/>
NET ASSETS		<u>60,538</u>	<u>59,273</u>
FUNDS	6		
Unrestricted funds		<u>60,538</u>	<u>59,273</u>
TOTAL FUNDS		<u>60,538</u>	<u>59,273</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 29 February 2024.

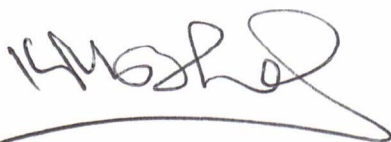
The members have not required the company to obtain an audit of its financial statements for the year ended 29 February 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 1 August 2024 and were signed on its behalf by:



Dr K Moshal - Trustee

CHIVA AFRICA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 29 FEBRUARY 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Taxation

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

Fund accounting

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

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

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

2. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

There were no trustees' expenses paid for the year ended 29 February 2024 nor for the year ended 28 February 2023.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>38,905</u>	<u>3,500</u>	<u>42,405</u>
EXPENDITURE ON			
Raising funds	145	-	145
Charitable activities			
General charitable activities	<u>12,172</u>	<u>3,500</u>	<u>15,672</u>
Total	12,317	3,500	15,817

CHIVA AFRICA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 29 FEBRUARY 2024

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
NET INCOME	26,588	-	26,588
RECONCILIATION OF FUNDS			
Total funds brought forward	32,685	-	32,685
TOTAL FUNDS CARRIED FORWARD	<u>59,273</u>	<u>-</u>	<u>59,273</u>

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	29.2.24 £	28.2.23 £
VAT	246	100
Prepayments	<u>379</u>	<u>368</u>
	<u>625</u>	<u>468</u>

5. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	29.2.24 Total funds £	28.2.23 Total funds £
Current assets	<u>60,538</u>	<u>-</u>	<u>60,538</u>	<u>59,273</u>

6. MOVEMENT IN FUNDS

	At 1.3.23 £	Net movement in funds £	At 29.2.24 £
Unrestricted funds			
General fund	59,273	1,265	60,538
TOTAL FUNDS	<u>59,273</u>	<u>1,265</u>	<u>60,538</u>

CHIVA AFRICA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 29 FEBRUARY 2024**

6. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	23,842	(22,577)	1,265
Restricted funds			
Restricted	9,800	(9,800)	-
TOTAL FUNDS	<u>33,642</u>	<u>(32,377)</u>	<u>1,265</u>

Comparatives for movement in funds

	At 1.3.22 £	Net movement in funds £	At 28.2.23 £
Unrestricted funds			
General fund	32,685	26,588	59,273
TOTAL FUNDS	<u>32,685</u>	<u>26,588</u>	<u>59,273</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	38,905	(12,317)	26,588
Restricted funds			
Restricted	3,500	(3,500)	-
TOTAL FUNDS	<u>42,405</u>	<u>(15,817)</u>	<u>26,588</u>

CHIVA AFRICA

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 29 FEBRUARY 2024

6. MOVEMENT IN FUNDS - continued

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

	At 1.3.22 £	Net movement in funds £	At 29.2.24 £
Unrestricted funds			
General fund	32,685	27,853	60,538
	<u>32,685</u>	<u>27,853</u>	<u>60,538</u>
TOTAL FUNDS	<u>32,685</u>	<u>27,853</u>	<u>60,538</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	62,747	(34,894)	27,853
Restricted funds			
Restricted	13,300	(13,300)	-
	<u>76,047</u>	<u>(48,194)</u>	<u>27,853</u>
TOTAL FUNDS	<u>76,047</u>	<u>(48,194)</u>	<u>27,853</u>

7. RELATED PARTY DISCLOSURES

Chiva Africa Trust (South Africa)

Karyn Moshal is the charity's trustee and also trustee of Chiva Africa Trust (South Africa).

8. INKIND INCOME AND EXPENSES

It is confirmed that the Inkind Income in the year was £0 with the Inkind Expenses being £0 for the same period.

CHIVA AFRICA**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 29 FEBRUARY 2024**

	29.2.24 £	28.2.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	23,842	38,905
Grants	<u>9,800</u>	<u>3,500</u>
	<u>33,642</u>	<u>42,405</u>
Total incoming resources	33,642	42,405
EXPENDITURE		
Raising donations and legacies		
Fundraising Expenses	50	50
Postage and carriage	<u>193</u>	<u>95</u>
	243	145
Charitable activities		
Audit and Accountancy fees	2,010	1,869
Consultancy Fees	8,775	8,250
Bank charges	168	106
I.T. expenses	983	941
Insurance	398	862
CHIVA SA - Programme Funding	19,800	3,500
Events/Conferences	-	35
Rent	<u>-</u>	<u>109</u>
	<u>32,134</u>	<u>15,672</u>
Total resources expended	32,377	15,817
Net income	<u>1,265</u>	<u>26,588</u>

CHIVA AFRICA

England & Wales - Charity number 1132935

Accounts

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

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2023
FOR
CHIVA AFRICA

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

CHIVA AFRICA

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023**

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CHIVA AFRICA

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 28 FEBRUARY 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 28 February 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

CHIVA AFRICA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2023

OBJECTIVES AND ACTIVITIES

Our Vision

To transform the lives of vulnerable children and adolescents exposed to or living with HIV so that they lead healthy, happy and productive lives.

Our Mission

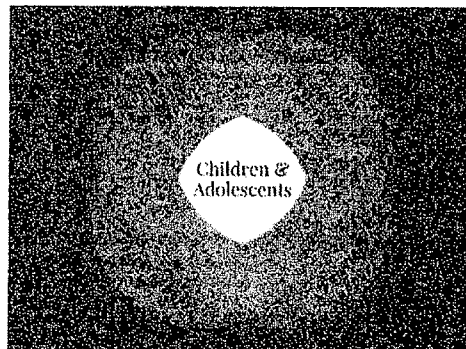
To empower children and adolescents exposed to or living with HIV and healthcare workers delivering life-saving HIV treatment and care.

Our Goals

1. Facilitate access to treatment and care for vulnerable children and adolescents exposed to and living with HIV.
2. Improve treatment and care of vulnerable children and adolescents exposed to and living with HIV.
3. Collaborate with partners and share best practices that sustain services for vulnerable children and adolescents exposed to and living with HIV.
4. Empower children and adolescents exposed to and living with HIV.

Utilising a Biopsychosocial model as our approach

CHIVA's vision, mission and goals all centre around a child and adolescents accessing life-saving treatment and remaining healthy on treatment so they can live productive lives. Activities cannot be implemented in isolation and CHIVA believes that activities need to be multi-pronged and integrated to address all areas that affect a child's or adolescent's healthy development.



Our Programmes

All activities are implemented in KwaZulu-Natal, South Africa, a geographical location that remains the epicentre of the HIV epidemic. A summary of programmes are described below:

1. A model of healthy mentorship

Our blended model of clinical and psychosocial mentorship and teaching is what sets CHIVA apart. By working closely with the Department of Health's laboratory system, we can identify clients living with advanced HIV. Through real-time, case-by-case monitoring, we ensure children and adolescents living with HIV (our "clients") receive the proper healthcare they so desperately need. We facilitate access to HIV services through the primary healthcare (PHC) system, and link current cases to a specific healthcare professional in a community based PHC clinic.

The gaps we identify in the clinical treatment and psychosocial care delivered to each of our clients dictates what mentorship and teaching we provide to their healthcare workers. Clinical and psychosocial mentorship and teaching is delivered both remotely (through multiple online platforms) and in person (one-on-one and group sessions). Ongoing

clinical monitoring and psychosocial support is provided to each client to ensure they are no longer at risk of dying from HIV and continue to thrive while living with HIV.

2. *Driving home the importance of adhering to treatment*

Experience has shown us that HIV treatment and care is most effective when our clients have a healthy support structure at home. We must address any shortfalls in our clients' family environment and strengthen community services to ensure our clients do not return to ill health in the long term.

While the child/adolescent is receiving facility-based treatment and care, we identify what psychosocial challenges exist within their home and implement activities to rectify these. We begin this process by delivering direct counselling to the child/adolescent and their caregiver, as most cases require immediate and urgent attention – and a delay would be detrimental to the child/adolescent.

We often find that caregivers are ill-equipped to administer medication and are dealing with their own feelings of guilt or shame. At times, personal views and/or beliefs in traditional medicine interfere with the requirement for our clients' HIV treatment and care to continue at home. Sadly, there are times when abuse or neglect is the problem, and the child/adolescent has to be placed with other family members or in a foster home. We use these cases to mentor facility-based healthcare workers on how to establish relationships with the Department of Social Development and/or community networks for ongoing support.

Unfortunately, stigma and misinformation still exist at a community level, and this – combined with the lack of skilled, community-based healthcare workers – results in poor support for a child/adolescent on treatment and their families at home. We are currently identifying activities that will allow us to engage with communities and school health structures that will support HIV prevention, treatment and care strategies.

3. *Stopping the spread*

Our ultimate goal is an AIDS-free generation, and that goal can only be achieved by working *with* the youth of today. HIV prevention, treatment and care activities must be in line with the needs of the youth if we intend to curb and ultimately stop the transmission of new infections.

By listening to and considering the experiences and opinions of our youth, we can tailor our HIV programmes to their needs. Empowering our youth to stop the spread of HIV is at the core of our youth-led activities.

We have partnered with like-minded organisations that are establishing a youth advisory committee that will provide input into HIV programme development. We have also received funding to train and employ youth advocates, who will deliver school and community-based HIV education sessions targeted at the male youth.

4. *Making technology work for us*

We have designed technology-based resources that:

- Present healthcare workers with self-development and eLearning tools to supplement the clinical and psychosocial mentorship we provide.
- Educate children and adolescents on HIV, HIV treatment and the importance of adherence to treatment.
- Empower caregivers and families with the correct information to support their children on HIV treatment.
- Provide a platform for those infected with and affected by HIV to share their stories in a powerful and confidential manner.

The anticipated outcome of this activity is to empower children and adolescents on HIV treatment to make positive health decisions, and for their families to support these decisions leading to a healthy and productive life for all. By accessing eLearning resources, healthcare workers have an opportunity to support their continuous professional development with the intention to sustain the delivery of HIV services.

5. *Working together for the greater good*

Strengthening and improving the healthcare system has been at the heart of what we do since CHIVA's inception in 2004. Using expert HIV mentors who provided on-site, real-time and practical learning, best practices were shared – most of which remain in use at a hospital level today.

We're as committed now as we were then to ensuring healthcare workers are equipped with advanced skills and knowledge to deliver the very best paediatric HIV services at a primary healthcare level. And we'll continue to develop and share these innovative strategies.

We are extremely proud that CHIVA is being recognised throughout Africa as a contributor to South Africa's Public Health initiatives. We believe in sharing best practices and collaborating with partners and health advisors to ensure that every child and adolescent living with HIV – no matter where they live – has access to and is receiving the life-saving HIV treatment that will allow them to lead a productive and healthy life.

FINANCIAL REVIEW

Income

Income for this period totalled £42 405 which included restricted and unrestricted funding. Overall expenditure was used to further CHIVA Africa's mission as outlined above in South Africa, as well as fundraising activity aimed at securing income for future programmes.

Expenditure

Expenditure in 2022/23 focused on activities implemented in South Africa. Expenditure totalled £15 817.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

A Memorandum of Understanding explains the roles of the CHIVA Africa charity trust based in the United Kingdom and the CHIVA Africa Trust (IT 247/2009) based in South Africa as the only recipient of funds raised by CHIVA Africa (United Kingdom). The CHIVA Africa Trust (South Africa) also undertakes income generation activities.

*For the benefit of consolidating accounts across UK and South Africa an exchange rate of 1 GBP = 22.066 ZAR was used. This was the closing rate as of 28th February 2023.¹

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06967769 (England and Wales)

Registered Charity number

1132935

Registered office

2 Lyttelton Road
London
N2 0EF

Trustees

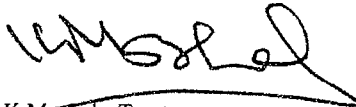
Dr K Moshal
Lady F M Lindblom
S R Wood
Ms L S Jacobson

Company Secretary

Independent Examiner

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

Approved by order of the board of trustees on 19 October 2023 and signed on its behalf by:



Dr K Moshal - Trustee

¹ [British Pound to South African Rand Exchange Rate History For 28 February 2023 \(28/02/23\) \(exchangerates.org.uk\)](https://www.exchangerates.org.uk)

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CHIVA AFRICA**

Independent examiner's report to the trustees of Chiva Africa ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 28 February 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

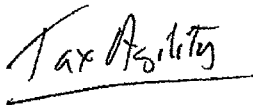
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



TaxAgility Chartered Accountants

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

19 October 2023

CHIVA AFRICA

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 28 FEBRUARY 2023**

	Notes	Unrestricted fund £	Restricted fund £	28.2.23 Total funds £	28.2.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		<u>38,905</u>	<u>3,500</u>	<u>42,405</u>	<u>69,782</u>
EXPENDITURE ON					
Raising funds		145	-	145	1,458
Charitable activities					
General charitable activities		<u>12,172</u>	<u>3,500</u>	<u>15,672</u>	<u>75,382</u>
Total		<u>12,317</u>	<u>3,500</u>	<u>15,817</u>	<u>76,840</u>
NET INCOME/(EXPENDITURE)		26,588	-	26,588	(7,058)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>32,685</u>	-	<u>32,685</u>	39,743
TOTAL FUNDS CARRIED FORWARD		<u>59,273</u>	<u>-</u>	<u>59,273</u>	<u>32,685</u>

The notes form part of these financial statements

CHIVA AFRICA

BALANCE SHEET
28 FEBRUARY 2023

	Notes	28.2.23 £	28.2.22 £
CURRENT ASSETS			
Debtors	4	468	1,321
Cash at bank		<u>58,805</u>	<u>31,495</u>
		59,273	32,816
CREDITORS			
Amounts falling due within one year	5	-	(131)
		<u>59,273</u>	<u>32,685</u>
NET CURRENT ASSETS		59,273	32,685
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>59,273</u>	<u>32,685</u>
NET ASSETS		<u>59,273</u>	<u>32,685</u>
FUNDS	7		
Unrestricted funds		<u>59,273</u>	<u>32,685</u>
TOTAL FUNDS		<u>59,273</u>	<u>32,685</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2023.

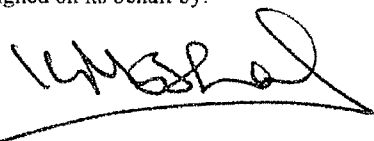
The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 19 October 2023 and were signed on its behalf by:



K Moshal - Trustee

The notes form part of these financial statements

CHIVA AFRICA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Taxation

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

Fund accounting

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

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

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

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 28 February 2023 nor for the year ended 28 February 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 28 February 2023 nor for the year ended 28 February 2022.

CHIVA AFRICA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2023

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted fund £	Restricted fund £	Total funds £	
INCOME AND ENDOWMENTS FROM				
Donations and legacies	<u>64,518</u>	<u>5,264</u>	<u>69,782</u>	
 EXPENDITURE ON				
Raising funds	1,458	-	1,458	
Charitable activities				
General charitable activities	<u>70,118</u>	<u>5,264</u>	<u>75,382</u>	
Total	<u>71,576</u>	<u>5,264</u>	<u>76,840</u>	
 NET INCOME/(EXPENDITURE)	(7,058)	-	(7,058)	
 RECONCILIATION OF FUNDS				
Total funds brought forward	<u>39,743</u>	-	<u>39,743</u>	
 TOTAL FUNDS CARRIED FORWARD	<u>32,685</u>	<u>-</u>	<u>32,685</u>	
 4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		28.2.23	28.2.22	
		£	£	
Other debtors		-	231	
VAT		100	259	
Prepayments		<u>368</u>	<u>831</u>	
		<u>468</u>	<u>1,321</u>	
 5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		28.2.23	28.2.22	
		£	£	
Other creditors		<u>-</u>	<u>131</u>	
 6. ANALYSIS OF NET ASSETS BETWEEN FUNDS		28.2.23	28.2.22	
	Unrestricted fund £	Restricted fund £	Total funds £	Total funds £
Current assets	59,273	-	59,273	32,816
Current liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>(131)</u>
	<u>59,273</u>	<u>-</u>	<u>59,273</u>	<u>32,685</u>

CHIVA AFRICA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2023

7. MOVEMENT IN FUNDS

	At 1.3.22 £	Net movement in funds £	At 28.2.23 £
Unrestricted funds			
General fund	32,685	26,588	59,273
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>32,685</u>	<u>26,588</u>	<u>59,273</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	38,905	(12,317)	26,588
Restricted funds			
Restricted	3,500	(3,500)	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>42,405</u>	<u>(15,817)</u>	<u>26,588</u>

Comparatives for movement in funds

	At 1.3.21 £	Net movement in funds £	At 28.2.22 £
Unrestricted funds			
General fund	39,743	(7,058)	32,685
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>39,743</u>	<u>(7,058)</u>	<u>32,685</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	64,518	(71,576)	(7,058)
Restricted funds			
Restricted	5,264	(5,264)	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>69,782</u>	<u>(76,840)</u>	<u>(7,058)</u>

CHIVA AFRICA

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 28 FEBRUARY 2023

7. MOVEMENT IN FUNDS - continued

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

	At 1.3.21 £	Net movement in funds £	At 28.2.23 £
Unrestricted funds			
General fund	39,743	19,530	59,273
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>39,743</u>	<u>19,530</u>	<u>59,273</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	103,423	(83,893)	19,530
Restricted funds			
Restricted	8,764	(8,764)	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>112,187</u>	<u>(92,657)</u>	<u>19,530</u>

8. RELATED PARTY DISCLOSURES

Chiva Africa Trust (South Africa)
Karyn Moshal is the charity's trustee and also trustee of Chiva Africa Trust (South Africa).

9. INKIND INCOME AND EXPENSES

It is confirmed that the Inkind Income in the year was £0 with the Inkind Expenses being £0 for the same period.

CHIVA AFRICA**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 28 FEBRUARY 2023**

	28.2.23	28.2.22
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	38,905	66,282
Grants	<u>3,500</u>	<u>3,500</u>
	42,405	69,782
Total incoming resources	42,405	69,782
EXPENDITURE		
Raising donations and legacies		
Fundraising Expenses	50	1,360
Postage and carriage	95	80
Just Giving	<u>-</u>	<u>18</u>
	145	1,458
Charitable activities		
Wages	-	34,031
Pensions	-	1,021
Audit and Accountancy fees	1,869	1,798
Consultancy Fees	8,250	10,704
Bank charges	106	248
I.T. expenses	941	1,629
Insurance	862	863
CHIVA SA - Programme Funding	3,500	23,764
Events/Conferences	35	-
Rent	<u>109</u>	<u>1,324</u>
	15,672	75,382
Total resources expended	15,817	76,840
Net income/(expenditure)	<u>26,588</u>	<u>(7,058)</u>

This page does not form part of the statutory financial statements

CHIVA AFRICA

England & Wales - Charity number 1132935

Accounts

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

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2022
FOR
CHIVA AFRICA

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

CHIVA AFRICA

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2022**

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CHIVA AFRICA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 28 February 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

CHIVA AFRICA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2022

OBJECTIVES AND ACTIVITIES

Our Vision

We transform the lives of vulnerable children and adolescents exposed to or living with HIV to lead healthy, happy and positive lives

Our Mission

We empower children and adolescents exposed to or living with HIV and healthcare workers delivering life-saving HIV treatment and care

Our Goals

1. Facilitate access to treatment and care for vulnerable children and adolescents exposed to and living with HIV
2. Improve treatment and care of vulnerable children and adolescents exposed to and living with HIV
3. Collaborate with partners and share best practices that sustain services for vulnerable children and adolescents exposed to and living with HIV
4. Empower children and adolescents exposed to and living with HIV

Introduction

CHIVA Africa has been supporting rural clinics in KwaZulu Natal, South Africa for almost 20 years, transforming the lives of children and adolescents exposed to and living with HIV. It achieves this through partnerships; case-based mentorship empowering healthcare workers; digital technology; and more recently the development of a youth participation programme.

Our beneficiaries - children and adolescents exposed to or living with HIV; and healthcare workers delivering life-saving treatment and care - are at the core of our work.

Transformation

The onset of COVID-19 provided us with both challenges and opportunities. In the months prior to the COVID pandemic, we were in the process of reviewing the way we delivered our training activities and exploring new and different methods of augmenting the on-site mentoring programme with a digital programme which would be innovative, cost-effective, and allow us to scale up our programme. The pandemic, as with all pandemics, speeded up this process. Technology is more accessible and allows us to reach more people in places which are too geographically distant for us to reach in person.

During 2020 we disseminate teaching and mentorship content to healthcare workers using virtual platforms. This was well-received by both our colleagues within the department of health and on the ground in clinics allowing us to confidently pursue blended teaching and mentorship strategies that combine eLearning and individual and group teaching sessions.

During the latter half of 2021 eLearning opportunities expanded to such an extent that we secured financial support to improve our web page to include the capacity to add a digital library and digitise the assessment tool. This provided us - the Board of Trustees and Management Team - with the resources and time to revisit our core Vision and Mission. We embarked on a collaborative process that led to the Vision, Mission, and Logo being revised.

Our Programmes

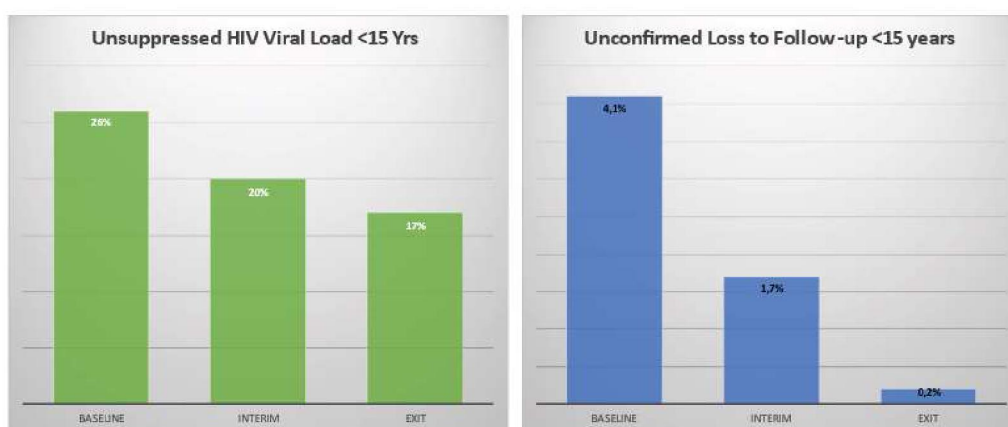
In 2021, CHIVA Africa was mandated to provide direct support to 20 primary health clinics in the uMzinyathi District of KwaZulu-Natal and remote partial support to an additional 13 clinics. The district is an underdeveloped rural environment with little economic growth and is ranked as one of the poorest districts in the country. The district is home to almost 540 000 people of which 93% of the population are uninsured and depend on public health services. (source StatsSA Community Household Survey 2016 and Blue Drop Report). The most prevalent diseases in the district are HIV/AIDS, respiratory conditions, gastroenteritis, and hypertension.

CHIVA Africa delivered support to almost 500 healthcare workers positively impacting children and adolescents living with HIV. The implementation of an assessment tool and case file reviews helps identify challenges in the delivery of quality life-saving HIV services. An individual mentorship plan is then developed and implemented for each healthcare worker to improve the delivery of HIV services for children and adolescents living with HIV.

Improving Health Outcomes for Children

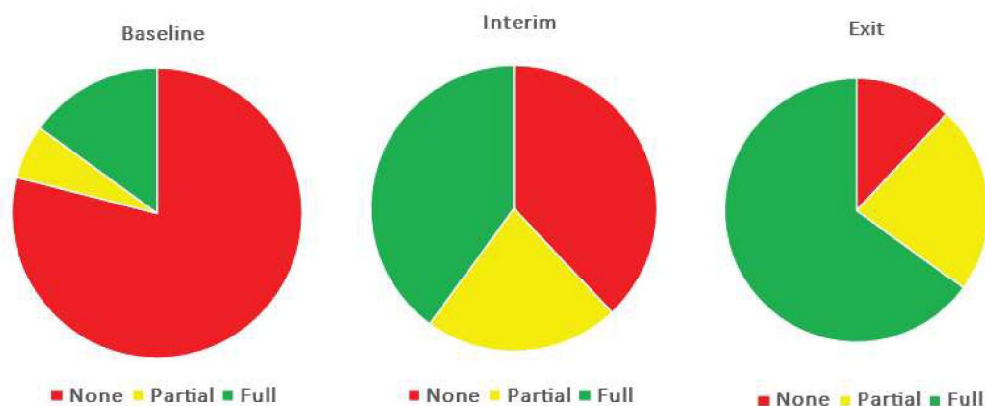
CHIVA Africa's interventions at a facility level led to a reduction in the viral loads of children living with HIV. An unsuppressed viral load can lead to the death of a child if not managed. The mentorship we provided helped to reduce the number of children with unsuppressed viral loads from 226 children to 156 which was measured against the total number of children on treatment. In addition, we focused on finding children that were lost to follow-up and not receiving treatment and care. We reduced the number of children lost to care from 38 children to 2 children.

HIV Unsuppressed VL and ULTFU



CHIVA Africa's interventions also supported healthcare workers to improve the level of age-appropriate disclosure of a child's HIV status from 'no' disclosure to either 'partial' or 'full' disclosure. Disclosure is important to sustain long-term treatment and is known to improve adherence. HIV stigma is still a challenge, especially in rural communities and ongoing support is provided to ensure healthcare workers and caregivers are supported to deliver age-appropriate disclosure.

Improvement on HIV Disclosure 8-15 Years



The following table provides an explanation of what we achieved during the reporting period

Output: Improving health outcomes for children and adolescents living with HIV		
Activity	Intervention	Achievement to Date
Identify selected facilities with District Management Teams that are prioritised to receive support in managing children and adolescents living with HIV	Facilities selected with District Management Teams that are prioritised to receive support	All facilities were selected as per the district request.
Conduct structured standardised assessments to identify individual facility needs	Develop and deliver a structured teaching and mentoring programme to upskill all cadres of healthcare workers	CHIVA has focused on interventions that support: - children failing treatment (unsuppressed viral load) - age-appropriate disclosure from age 6yrs – 15 yrs. - adherence counselling for caregiver and children/adolescents
Youth-friendly services to be offered at a facility level	Assist facility teams to develop a youth-friendly service action plan	All clinics offer youth-friendly services. Department of Health has implemented youth zones and monitors them against a bi-annual assessment.
eLearning teaching materials disseminated	Develop distributed learning materials for referral and used to improve child and adolescent health services	Learning materials developed, some digitised to be uploaded to the web-page digital resource library
Increase the skills of healthcare workers in relation to disclosure, adherence and sexual and reproductive health for children and adolescents	Ensure mentee has time to practice and develop skills Support healthcare workers remotely and electronically to provide additional resources, mentorship, and guidance	A logical sequence of knowledge sharing was implemented. Real-time case-based mentorship was implemented allowing the mentee to practice and develop skills.

CHIVA AFRICA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2022

Volunteer Programme - Sharing and Building Expert Skills

Since the start of our work in South Africa the ethos of our approach has always been expert professionals sharing their skills to support the development of healthcare staff working in the South African public health service.

As CHIVA Africa embraces the use of digital technology we will use this as an opportunity to expand our volunteer programme. Distance mentorship is proven to be a valuable and cost-effective way to reach more healthcare workers in rural areas. From mid-2022, healthcare workers will have the opportunity to access a digital library, a digital self-assessment tool and access to distance mentors, local and international.

Way Forward

As mentioned in the first part of the report, CHIVA Africa secured funding to enable a blended eLearning and mentorship programme focusing on children and adolescents and healthcare workers delivering treatment and care. The KwaZulu-Natal Department of Health's request for CHIVA Africa to continue support until February 2024 enables us to deliver activities that will transform the lives of children and healthcare workers.

Conclusion

We are confident there is still a need to continue and expand our interventions as we navigate the future. Young children are vulnerable as they depend on their caregivers for their treatment and adolescents equally as vulnerable as they try and come to terms with living with HIV. Our support is crucial for them, as well as our colleagues who deliver and sustain treatment and care.

CHIVA AFRICA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2022

FINANCIAL REVIEW

Income

Income for this period totalled £69 782 which included unrestricted and restricted funding. Overall expenditure was used to further CHIVA Africa's mission and activities as outlined above.

Expenditure

Expenditure in 2021/22 continued to be focused on our core programme work in South Africa. Expenditure totalled £76 840.

CHIVA Africa will continue to raise funds for CHIVA AFRICA TRUST based in South Africa. During 2021, some donations were paid directly to the charity based in South Africa thereby decreasing the apparent decrease in income in for CHIVA Africa based in the United Kingdom. This was for administration purposes only. An increase in the donor base is a priority for 2022/23.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06967769 (England and Wales)

Registered Charity number

1132935

Registered office

2 Lyttelton Road
London
N2 0EF

CHIVA AFRICA

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 28 FEBRUARY 2022**

Trustees

Dr K Moshal
Mrs F M Lindblom
S R Wood
Ms L S Jacobson

Company Secretary

Independent Examiner

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

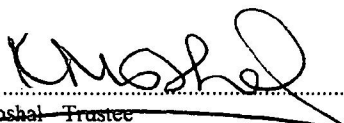
CHIVA AFRICA TRUST based in South Africa is the primary recipient of funds raised by CHIVA Africa.

We work in partnership to support the design, delivery and monitoring of programmes.

CHIVA AFRICA TRUST based in South Africa is a separate entity, located in KwaZulu-Natal, South Africa (Registration No: IT247/2009).

As well as carrying out the operational activities within South Africa, CHIVA AFRICA Trust also undertakes income generation activities.

Approved by order of the board of trustees on 14/09/2022 and signed on its behalf by:


.....
Dr K Moshal - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CHIVA AFRICA**

Independent examiner's report to the trustees of Chiva Africa ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 28 February 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

TaxAgility

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

Date: 15/09/2022

CHIVA AFRICA

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 28 FEBRUARY 2022**

	Notes	Unrestricted fund £	Restricted fund £	28.2.22 Total funds £	28.2.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		64,518	5,264	69,782	44,733
EXPENDITURE ON					
Raising funds		1,458	-	1,458	513
Charitable activities					
General charitable activities		70,118	5,264	75,382	64,999
Total		<u>71,576</u>	<u>5,264</u>	<u>76,840</u>	<u>65,512</u>
NET INCOME/(EXPENDITURE)		(7,058)	-	(7,058)	(20,779)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>39,743</u>	-	<u>39,743</u>	<u>60,522</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>32,685</u></u>	<u><u>-</u></u>	<u><u>32,685</u></u>	<u><u>39,743</u></u>

The notes form part of these financial statements

CHIVA AFRICA

**BALANCE SHEET
28 FEBRUARY 2022**

	Notes	28.2.22 £	28.2.21 £
CURRENT ASSETS			
Debtors	4	1,321	1,126
Cash at bank		<u>31,495</u>	<u>38,937</u>
		32,816	40,063
CREDITORS			
Amounts falling due within one year	5	(131)	(320)
		<u>32,685</u>	<u>39,743</u>
NET CURRENT ASSETS			
		32,685	39,743
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>32,685</u>	<u>39,743</u>
NET ASSETS			
		<u>32,685</u>	<u>39,743</u>
FUNDS	7		
Unrestricted funds		<u>32,685</u>	<u>39,743</u>
TOTAL FUNDS		<u>32,685</u>	<u>39,743</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2022.


The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 14/09/2022 and were signed on its behalf by:


.....
K Moshal - Trustee

The notes form part of these financial statements

CHIVA AFRICA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Taxation

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

Fund accounting

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

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

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

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 28 February 2022 nor for the year ended 28 February 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 28 February 2022 nor for the year ended 28 February 2021.

CHIVA AFRICA**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2022****3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	38,233	6,500	44,733
EXPENDITURE ON			
Raising funds	513	-	513
Charitable activities			
General charitable activities	58,499	6,500	64,999
Total	<u>59,012</u>	<u>6,500</u>	<u>65,512</u>
NET INCOME/(EXPENDITURE)	(20,779)	-	(20,779)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>60,522</u>	<u>-</u>	<u>60,522</u>
TOTAL FUNDS CARRIED FORWARD	<u>39,743</u>	<u>-</u>	<u>39,743</u>

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28.2.22 £	28.2.21 £
Other debtors	231	122
VAT	259	240
Prepayments	<u>831</u>	<u>764</u>
	<u>1,321</u>	<u>1,126</u>

CHIVA AFRICA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2022

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	28.2.22	28.2.21
	£	£
Other creditors	<u>131</u>	<u>320</u>

6. ANALYSIS OF NET ASSETS BETWEEN FUNDS			28.2.22	28.2.21
	Unrestricted fund	Restricted fund	Total funds	Total funds
	£	£	£	£
Current assets	32,816	-	32,816	40,063
Current liabilities	<u>(131)</u>	<u>-</u>	<u>(131)</u>	<u>(320)</u>
	<u>32,685</u>	<u>-</u>	<u>32,685</u>	<u>39,743</u>

7. MOVEMENT IN FUNDS			Net movement in funds	At 28.2.22
		At 1.3.21	£	£
Unrestricted funds				
General fund		39,743	(7,058)	32,685
		<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS		<u>39,743</u>	<u>(7,058)</u>	<u>32,685</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	64,518	(71,576)	(7,058)
Restricted funds			
Restricted	5,264	(5,264)	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>69,782</u>	<u>(76,840)</u>	<u>(7,058)</u>

CHIVA AFRICA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2022

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.3.20 £	Net movement in funds £	At 28.2.21 £
Unrestricted funds			
General fund	60,522	(20,779)	39,743
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>60,522</u>	<u>(20,779)</u>	<u>39,743</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	38,233	(59,012)	(20,779)
Restricted funds			
Restricted	6,500	(6,500)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>44,733</u>	<u>(65,512)</u>	<u>(20,779)</u>

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

	At 1.3.20 £	Net movement in funds £	At 28.2.22 £
Unrestricted funds			
General fund	60,522	(27,837)	32,685
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>60,522</u>	<u>(27,837)</u>	<u>32,685</u>

CHIVA AFRICA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2022**

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	102,751	(130,588)	(27,837)
Restricted funds			
Restricted	11,764	(11,764)	-
TOTAL FUNDS	<u>114,515</u>	<u>(142,352)</u>	<u>(27,837)</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 28 February 2022.

9. INKIND INCOME AND EXPENSES

It is confirmed that the Inkind Income in the year was £0 with the Inkind Expenses being £0 for the same period.

CHIVA AFRICA**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 28 FEBRUARY 2022**

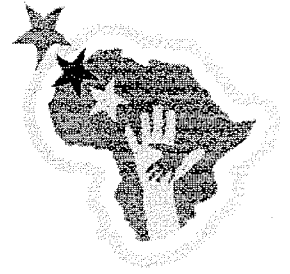
	28.2.22 £	28.2.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	66,282	38,233
Grants	<u>3,500</u>	<u>6,500</u>
	69,782	44,733
Total incoming resources	69,782	44,733
EXPENDITURE		
Raising donations and legacies		
Advertising	-	210
Fundraising Expenses	1,360	50
Postage and carriage	80	37
Just Giving	<u>18</u>	<u>216</u>
	1,458	513
Charitable activities		
Wages	34,031	14,031
Pensions	1,021	120
Audit and Accountancy fees	1,798	1,737
Consultancy Fees	10,704	5,350
Bank charges	248	95
I.T. expenses	1,629	1,392
Insurance	863	843
CHIVA SA - Programme Funding	23,764	40,337
Rent	<u>1,324</u>	<u>1,094</u>
	75,382	64,999
Total resources expended	76,840	65,512
Net expenditure	<u>(7,058)</u>	<u>(20,779)</u>

This page does not form part of the statutory financial statements

CHIVA AFRICA

England & Wales - Charity number 1132935

Accounts



CHIVA AFRICA
GROWING. PARTNERING. SAVING LIVES.

**FINANCIAL STATEMENTS AND
TRUSTEES' REPORT**

End February 2021



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

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2021
FOR
CHIVA AFRICA**

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

CHIVA AFRICA

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FOR THE YEAR ENDED 28 FEBRUARY 2021**

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Notes to the Financial Statements	10 to 14
Detailed Statement of Financial Activities	15

CHIVA AFRICA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 28 February 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Our Vision

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

Our Mission

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

Our Goals

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

Our Approach

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

Our Programmes

Our programme work is delivered in partnership with our sister organisation CHIVA South Africa. During this time our work focused on KwaZulu-Natal (KZN). Our in-country team provided remote mentoring and teaching to rural clinic teams in KZN and was complemented by workshops in partnership with the KwaZulu-Natal Department of Health.

Before the COVID-19 pandemic; on-site, group and remote teaching and mentorship were afforded to healthcare workers based in remote areas of South Africa. The pandemic forced us to review the way activities were delivered; be more cost-effective and identify areas for scale-up. This opened an opportunity for us to explore virtual learning as a teaching mechanism. In May 2020 WhatsApp groups were established to disseminate teaching and mentorship content to healthcare workers and as a trial, it was well-received at an organisational and beneficiary level. Pre-recorded role-play videos, health messages, and summaries of health guidelines were and are currently disseminated using WhatsApp and e-mail with future strategies to include a web-based app, digital resource tools, and where possible face-to-face group sessions.

As COVID-19 infections spread across the country, it is believed that an investment in virtual learning will be the best approach to deliver ongoing support to healthcare workers. We recognise that our reputation as an organisation that responds to opportunities allows us to tackle the current challenges faced in South Africa and prevent backsliding.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 28 FEBRUARY 2021**

Why we are Needed

There are 19.7 million children in South Africa which equates to one-third (34%) of South Africa's population under the age of 18 – and close to half of the overall population are under the age of 25. The high number of young people, when harnessed has the potential to allow for an increase in economic productivity, but this is dependent on young people being healthy. The South African Child Gauge - 2019, indicates that child and adolescent mortality have decreased significantly over the last decade but too many children and adolescents continue to die from preventable causes. Malnutrition, pneumonia, diarrhea, tuberculosis (TB), HIV, and violence remain pervasive and the key driving factors include gender inequality, mental health, poverty, TB, and cultural beliefs - all needing our urgent and committed attention. We deem it necessary to strengthen the health system to support the prevention, treatment, and care of HIV and the structural drivers that lead to HIV infection.

South Africa, much like many developing countries requires sufficient appropriately skilled health professionals that can cater to the continuum of care across all levels of the health service. The reality is that nurses remain at the core of service delivery to children and are frequently the main and sometimes the only cadre of a health professional at the frontline of child healthcare provision in clinics.

The challenge remains that the number of nurses required to support a revitalized child and adolescent-centred health care system will not be realised very soon – thereby calling for an increase in teaching, learning, and mentorship. We believe that the needs of children and adolescents cannot simply be placed on hold while other priorities are addressed, and as a nation we have a responsibility to support and ensure that children not only survive but thrive. South Africa's commitment to the 17 Sustainable Development Goals requires that it must advocate women and children's rights and address inequality. Health systems must be strengthened to protect, maintain, and deliver essential services to avoid immediate and long-term damage to child health. Early investment in child and adolescent health will reap a triple dividend – for children today, for the adults they will become tomorrow, and for the next generation of children.

Improving Health Outcomes for Children and Adolescents

Our programme historically worked on-site with individual health facilities to build the knowledge and skills of healthcare workers. Since the advent of COVID-19 in March 2020, our team have rapidly responded to the various levels of lockdown through adapting our approach to provide a wide range of mentoring and teaching services from afar.

The deep rural clinics that we served faced significant challenges during this period. Many health workers were directly impacted by COVID-19; clinics had to repeatedly close due to health worker infections with COVID-19 and tragically a high number of health workers we were supporting passed away during this time.

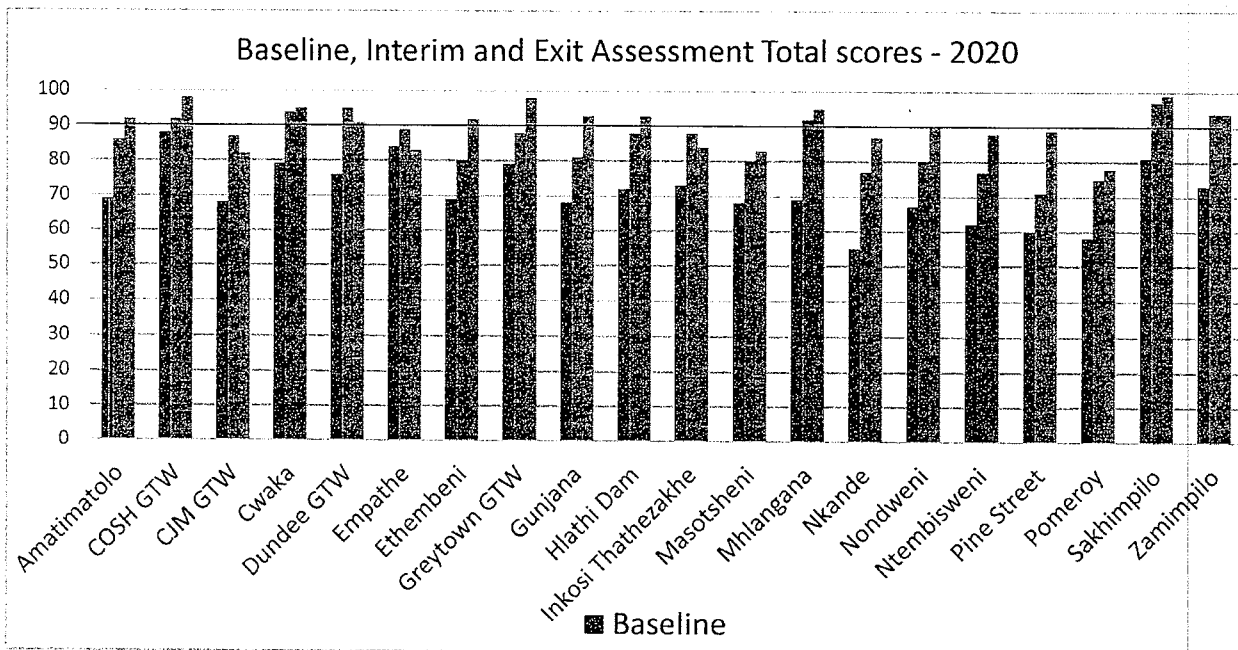
Our key objective remains to strengthen the health system at a primary healthcare level, supporting government to deliver on its commitment to universal health coverage – a global promise supporting Health for All. We have developed a unique assessment tool that identifies gaps in service delivery to children and adolescents at all levels of care. An integrated system of treatment and care at a primary healthcare level requires that all entry points must be strengthened to improve health outcomes for children and adolescents. Our commitment is to strengthen the whole health system - management, clinical, and community structures – to have a positive and long-lasting impact.

Once gaps are identified these are then translated into individualised quality improvement plans (QIPs) which in turn lead to a unique and tailored teaching and mentorship plan for each clinic at a primary healthcare level that targets their specific gaps. From March 2020 to February 2021, we delivered teaching and mentorship to thirty-three (33) predominately rural clinics in uMzinyathi district, KwaZulu-Natal. In August 2020, thirteen (13) clinics graduated from the mentorship programme and in September 2020 were replaced with 13 new priority clinics. At the request of the district management team, we continued to support seven (7) of the initial twenty (20) clinics.

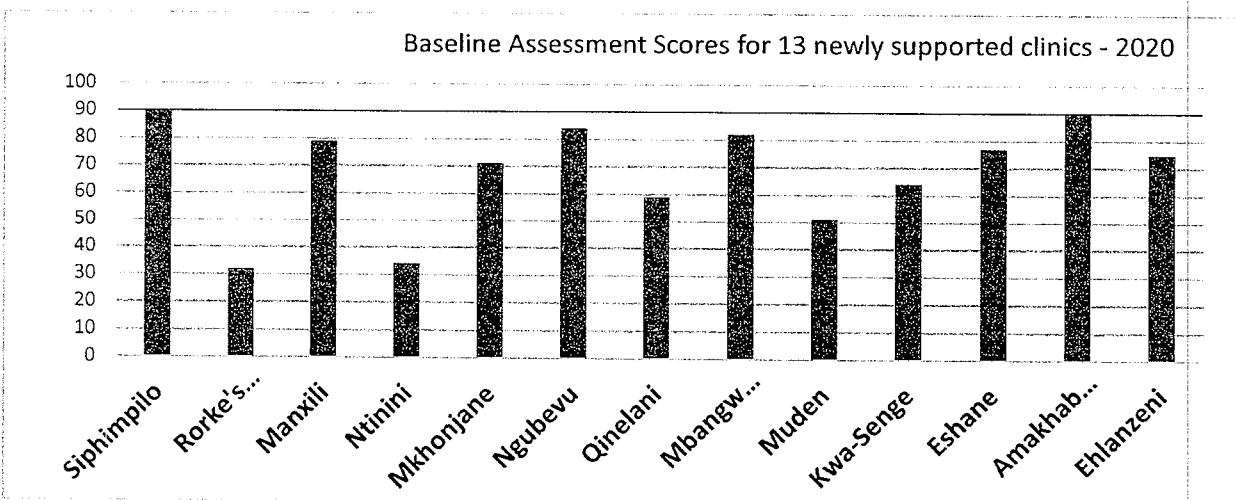
**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 28 FEBRUARY 2021**

Our Achievements

The exit assessment of 20 clinics in August 2020 showed improvement was achieved in all areas and importantly in areas that support child and adolescent HIV disclosure, adherence to antiretroviral treatment, and adolescent sexual reproductive health – all areas of concern identified at the baseline and interim assessments



Total baseline scores for the 13 new priority clinics in Umzinyathi district revealed that HIV disclosure, adherence to ART and Adolescent Sexual Reproductive Health were again the main areas requiring improvements.



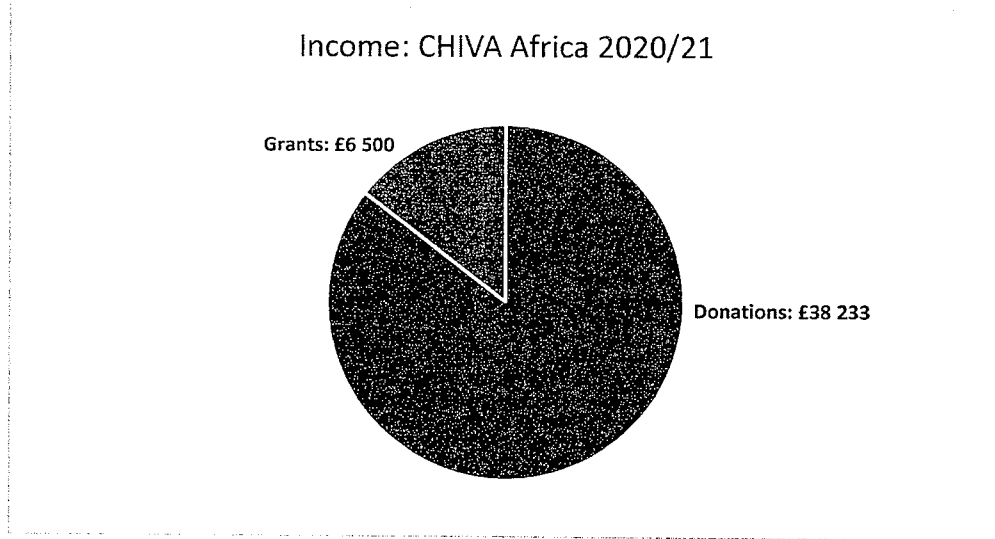
CHIVA AFRICA

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 28 FEBRUARY 2021**

FINANCIAL REVIEW

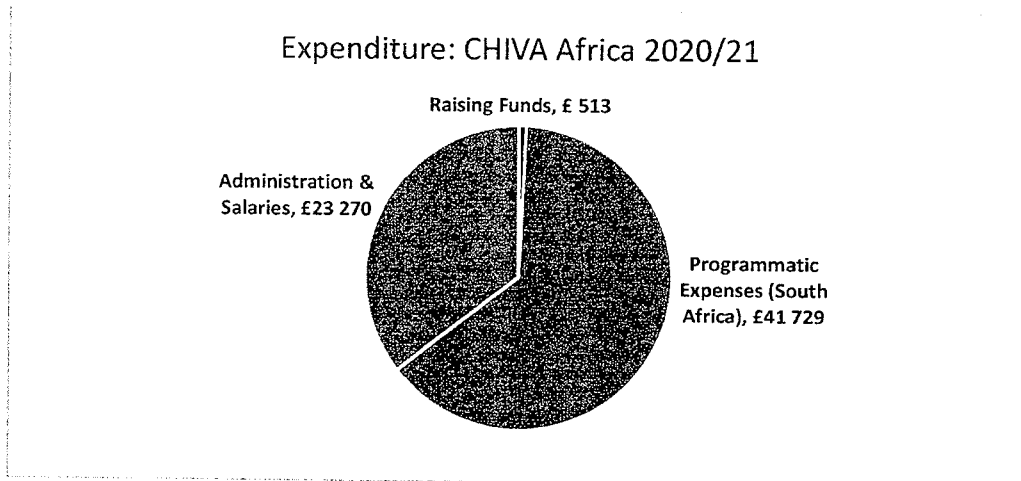
Income

Income for this period totalled £44,733 which included unrestricted and restricted funding, as well as In-kind income. Overall expenditure was used to further CHIVA Africa's mission as outlined above, as well as fundraising activity aimed at securing income for future programmes. The income can be broken down as follows:



Expenditure

Expenditure in 2020/21 continued to be focused on our core programme work in South Africa. Expenditure totalled £65,512 as depicted below:



STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06967769 (England and Wales)

Registered Charity number

1132935

Registered office

2 Lyttelton Road
London
N2 0EF

CHIVA AFRICA

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 28 FEBRUARY 2021**

Trustees

Dr C S Ball
Dr K Moshal
Ms F Meyerowitz
Mrs F M Lindblom
S R Wood
Ms L S Jacobson

Company Secretary

Independent Examiner

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

CHIVA SOUTH AFRICA

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

Approved by order of the board of trustees on 9th November 2021 and signed on its behalf by:


.....
Dr K Moshal - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CHIVA AFRICA**

Independent examiner's report to the trustees of Chiva Africa ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 28 February 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

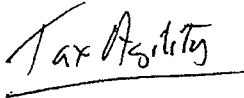
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



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

Date:24/11/2021.....

CHIVA AFRICA

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 28 FEBRUARY 2021

	Notes	Unrestricted fund £	Restricted fund £	28.2.21 Total funds £	29.2.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		38,233	6,500	44,733	83,286
EXPENDITURE ON					
Raising funds		513	-	513	14,591
Charitable activities					
General charitable activities		58,499	6,500	64,999	92,679
Total		<u>59,012</u>	<u>6,500</u>	<u>65,512</u>	<u>107,270</u>
NET INCOME/(EXPENDITURE)		<u>(20,779)</u>	<u>-</u>	<u>(20,779)</u>	<u>(23,984)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>60,522</u>	<u>-</u>	<u>60,522</u>	<u>84,506</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>39,743</u></u>	<u><u>-</u></u>	<u><u>39,743</u></u>	<u><u>60,522</u></u>

The notes form part of these financial statements

CHIVA AFRICA

BALANCE SHEET
28 FEBRUARY 2021

	Notes	28.2.21 £	29.2.20 £
CURRENT ASSETS			
Debtors	4	1,126	994
Cash at bank		<u>38,937</u>	<u>59,528</u>
		40,063	60,522
CREDITORS			
Amounts falling due within one year	5	(320)	-
		<u>39,743</u>	<u>60,522</u>
NET CURRENT ASSETS			
		<u>39,743</u>	<u>60,522</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>39,743</u>	<u>60,522</u>
NET ASSETS			
		<u>39,743</u>	<u>60,522</u>
FUNDS			
Unrestricted funds	7	<u>39,743</u>	<u>60,522</u>
TOTAL FUNDS		<u>39,743</u>	<u>60,522</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2021.

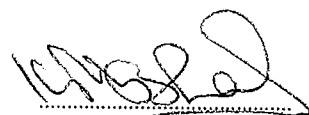
The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 9th November 2021 and were signed on its behalf by:


K Moshal - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Taxation

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

Fund accounting

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

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

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

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 28 February 2021 nor for the year ended 29 February 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 28 February 2021 nor for the year ended 29 February 2020.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2021

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	52,648	30,638	83,286
EXPENDITURE ON			
Raising funds	14,591	-	14,591
Charitable activities			
General charitable activities	62,041	30,638	92,679
Total	<u>76,632</u>	<u>30,638</u>	<u>107,270</u>
NET INCOME/(EXPENDITURE)	(23,984)	-	(23,984)
RECONCILIATION OF FUNDS			
Total funds brought forward	84,506	-	84,506
TOTAL FUNDS CARRIED FORWARD	<u><u>60,522</u></u>	<u><u>-</u></u>	<u><u>60,522</u></u>

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28.2.21	29.2.20
	£	£
Other debtors	122	122
VAT	240	147
Prepayments	<u>764</u>	<u>725</u>
	<u><u>1,126</u></u>	<u><u>994</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2021

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28.2.21	29.2.20
	£	£
Other creditors	<u>320</u>	<u>-</u>

6. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted fund	28.2.21 Total funds	29.2.20 Total funds
	£	£	£	£
Current assets	40,063	-	40,063	60,522
Current liabilities	<u>(320)</u>	<u>-</u>	<u>(320)</u>	<u>-</u>
	<u>39,743</u>	<u>-</u>	<u>39,743</u>	<u>60,522</u>

7. MOVEMENT IN FUNDS

	At 1.3.20	Net movement in funds	At 28.2.21
	£	£	£
Unrestricted funds			
General fund	60,522	(20,779)	39,743
	<u>60,522</u>	<u>(20,779)</u>	<u>39,743</u>
TOTAL FUNDS			

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	38,233	(59,012)	(20,779)
Restricted funds			
Restricted	6,500	(6,500)	-
	<u>44,733</u>	<u>(65,512)</u>	<u>(20,779)</u>
TOTAL FUNDS			

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2021

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.3.19 £	Net movement in funds £	At 29.2.20 £
Unrestricted funds			
General fund	84,506	(23,984)	60,522
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>84,506</u>	<u>(23,984)</u>	<u>60,522</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	52,648	(76,632)	(23,984)
Restricted funds			
Restricted	30,638	(30,638)	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>83,286</u>	<u>(107,270)</u>	<u>(23,984)</u>

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

	At 1.3.19 £	Net movement in funds £	At 28.2.21 £
Unrestricted funds			
General fund	84,506	(44,763)	39,743
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>84,506</u>	<u>(44,763)</u>	<u>39,743</u>

CHIVA AFRICA

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 28 FEBRUARY 2021

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	90,881	(135,644)	(44,763)
Restricted funds			
Restricted	37,138	(37,138)	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>128,019</u>	<u>(172,782)</u>	<u>(44,763)</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 28 February 2021.

9. INKIND INCOME AND EXPENSES

It is confirmed that the Inkind Income in the year was £0 with the Inkind Expenses being £0 for the same period.

CHIVA AFRICA**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 28 FEBRUARY 2021**

	28.2.21 £	29.2.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	38,233	52,648
Grants	<u>6,500</u>	<u>30,638</u>
	<u>44,733</u>	<u>83,286</u>
Total incoming resources	44,733	83,286
EXPENDITURE		
Raising donations and legacies		
Advertising	210	28
Fundraising Expenses	50	14,324
Postage and carriage	37	3
Printing	-	20
Just Giving	<u>216</u>	<u>216</u>
	513	14,591
Charitable activities		
Wages	14,031	12,544
Social security	-	317
Pensions	120	191
Audit and Accountancy fees	1,737	1,727
Consultancy Fees	5,350	3,746
Bank charges	95	175
I.T. expenses	1,392	2,406
Travel	-	505
Insurance	843	978
CHIVA SA - Programme Funding	40,337	69,851
Rent	<u>1,094</u>	<u>239</u>
	<u>64,999</u>	<u>92,679</u>
Total resources expended	65,512	107,270
Net expenditure	<u>(20,779)</u>	<u>(23,984)</u>

This page does not form part of the statutory financial statements