



CHINA 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

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FOR THE YEAR ENDED 28 FEBRUARY 2021**

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**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.

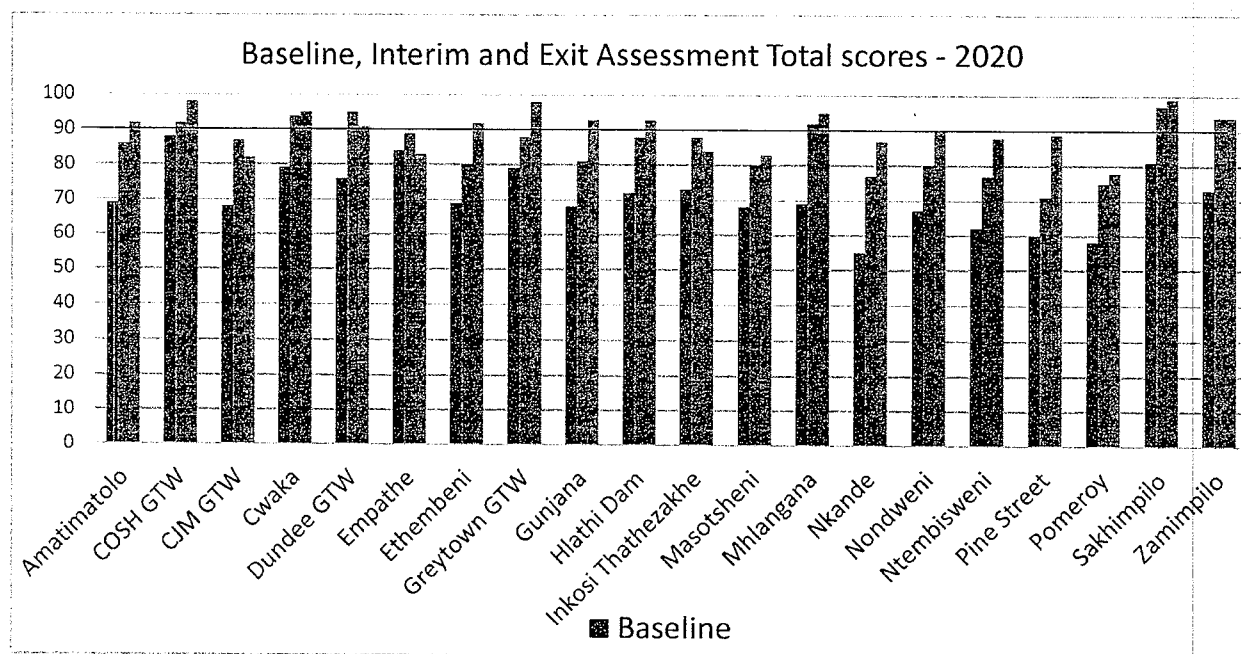
Our key objective remains to strengthen the health system at a primary healthcare level, supporting government to deliver on its commitment to universal health coverage – a global promise supporting Health for All. We have developed a unique assessment tool that identifies gaps in service delivery to 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.

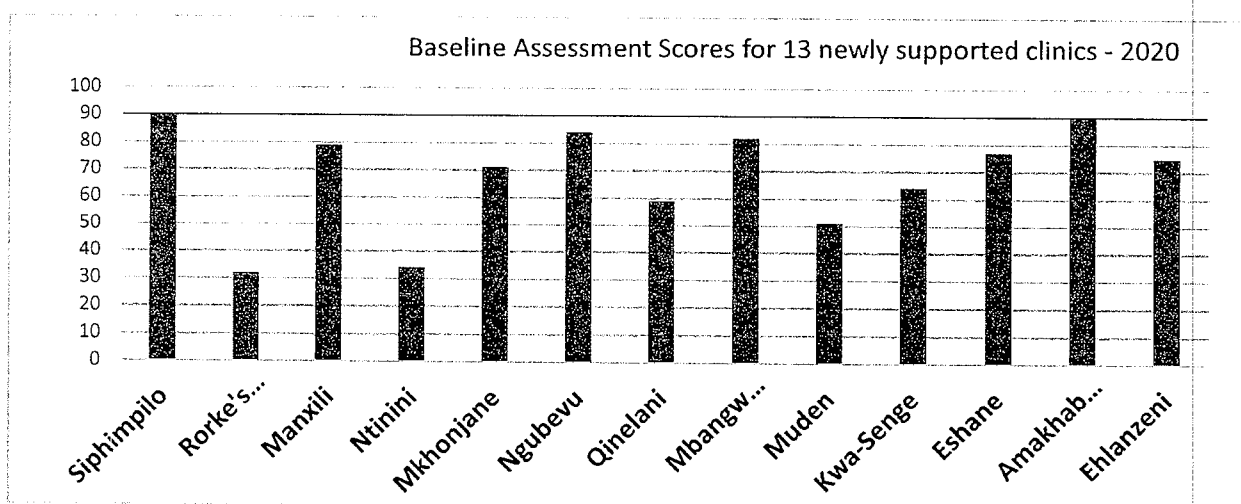
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2021

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.



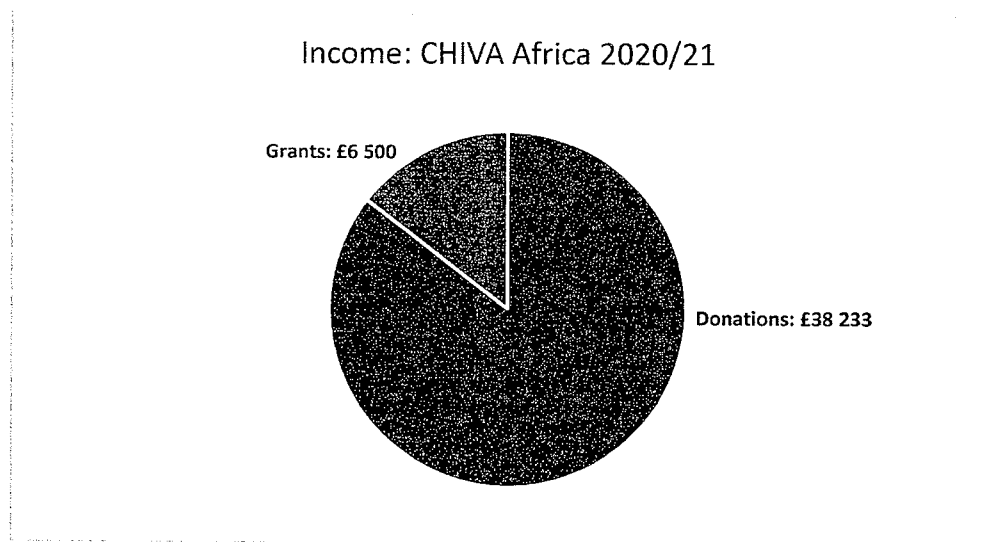
CHIVA AFRICA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2021

FINANCIAL REVIEW

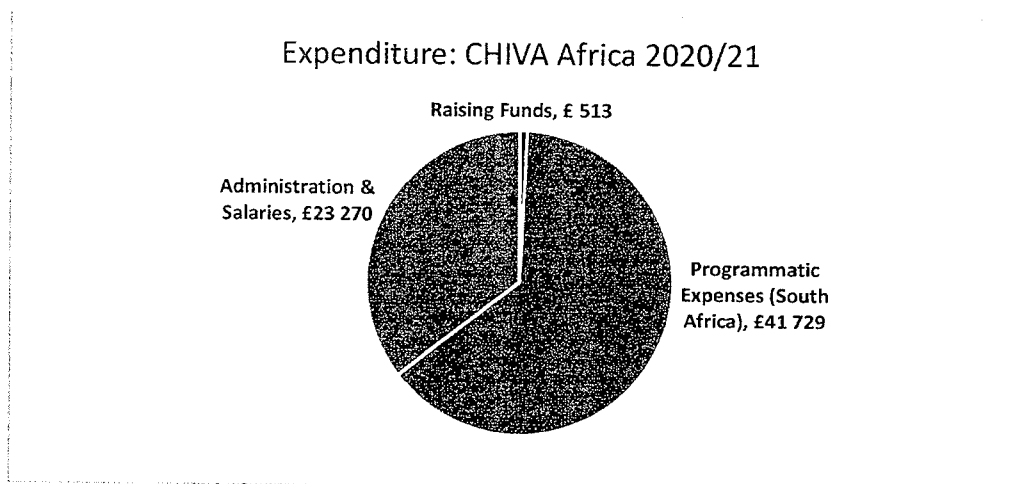
Income

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').

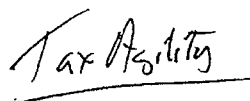
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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
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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		60,522	-	60,522	84,506
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)	-
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	7		
Unrestricted funds		<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.

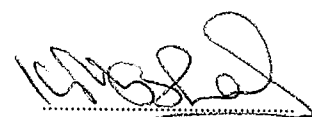
The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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	<u>60,522</u>	<u>(20,779)</u>	<u>39,743</u>

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	<u>44,733</u>	<u>(65,512)</u>	<u>(20,779)</u>

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
	<hr/>	<hr/>	<hr/>
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)	-
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>84,506</u>	<u>(44,763)</u>	<u>39,743</u>

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)	-
	<hr/>	<hr/>	<hr/>
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