

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

	Page
Report of the Trustees	1 to 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 to 15
Detailed Statement of Financial Activities	16

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

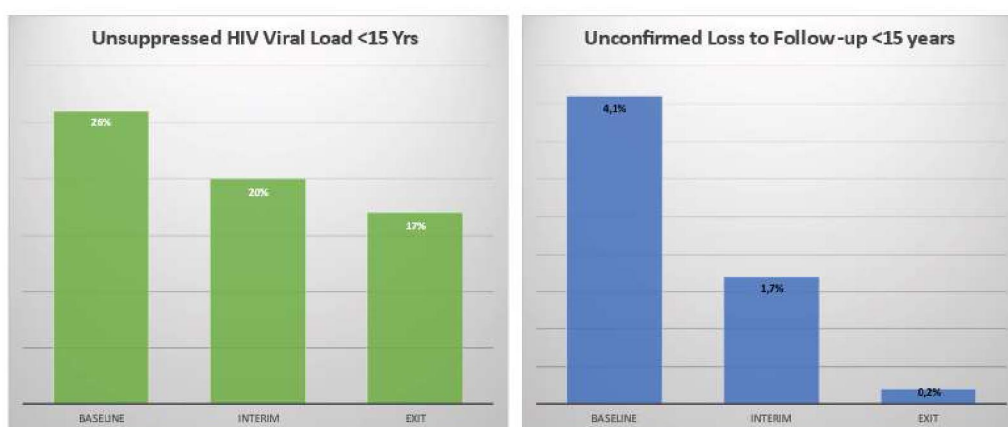
In 2021, CHIVA Africa was mandated to provide direct support to 20 primary health clinics in the uMzinyathi District of KwaZulu-Natal and remote partial support to an additional 13 clinics. The district is an underdeveloped rural environment with little economic growth and is ranked as one of the poorest 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

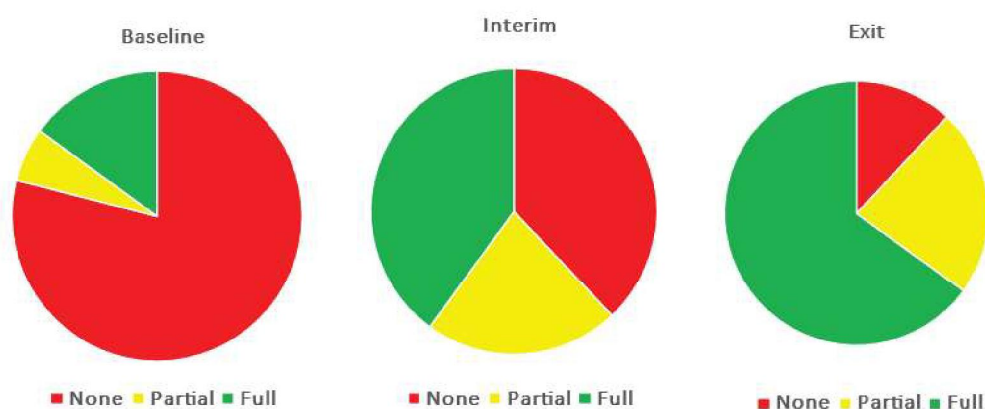
CHIVA Africa's interventions at a facility level led to a reduction in the viral loads of children living with HIV. An unsuppressed viral load can lead to the death of a child if not managed. The mentorship we provided helped to reduce the number of children with unsuppressed viral loads from 226 children 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: <ul style="list-style-type: none"> - 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	<p>Ensure mentee has time to practice and develop skills</p> <p>Support healthcare workers remotely and electronically to provide additional resources, mentorship, and guidance</p>	<p>A logical sequence of knowledge sharing was implemented.</p> <p>Real-time case-based mentorship was implemented allowing the mentee to practice and develop skills.</p>

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 on14/09/2022..... 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.

Tax Agility

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			
		32,685	39,743
NET ASSETS			
		32,685	39,743
FUNDS	7		
Unrestricted funds		32,685	39,743
TOTAL FUNDS		32,685	39,743

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 and were signed on its behalf by:

14/09/2022


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
	<hr/>	<hr/>	<hr/>
Total	59,012	6,500	65,512
	<hr/>	<hr/>	<hr/>
NET INCOME/(EXPENDITURE)	(20,779)	-	(20,779)
RECONCILIATION OF FUNDS			
Total funds brought forward	60,522	-	60,522
	<hr/>	<hr/>	<hr/>
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

	Unrestricted fund	Restricted fund	28.2.22	28.2.21
	£	£	Total funds	Total funds
Current assets	32,816	-	32,816	40,063
Current liabilities	(131)	-	(131)	(320)
	<u>32,685</u>	<u>-</u>	<u>32,685</u>	<u>39,743</u>

7. 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>39,743</u>	<u>(7,058)</u>	<u>32,685</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>69,782</u>	<u>(76,840)</u>	<u>(7,058)</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)	-
	<hr/>	<hr/>	<hr/>
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>
	<u>69,782</u>	<u>44,733</u>
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>
	<u>1,458</u>	<u>513</u>
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>
	<u>75,382</u>	<u>64,999</u>
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