

**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**

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 4</b>
<b>Independent Examiner's Report</b>	<b>5</b>
<b>Statement of Financial Activities</b>	<b>6</b>
<b>Balance Sheet</b>	<b>7</b>
<b>Notes to the Financial Statements</b>	<b>8 to 11</b>
<b>Detailed Statement of Financial Activities</b>	<b>12</b>

## **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

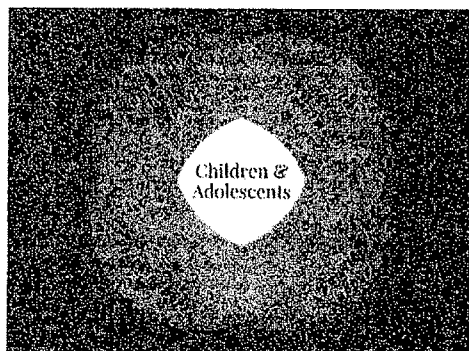
To empower children and adolescents exposed to or living with HIV and healthcare workers delivering life-saving HIV treatment and care.

##### 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 28<sup>th</sup> February 2023.<sup>1</sup>

## REFERENCE AND ADMINISTRATIVE DETAILS

### Registered Company number

06967769 (England and Wales)

### Registered Charity number

1132935

### Registered office

2 Lyttelton Road  
London  
N2 0EF

### Trustees

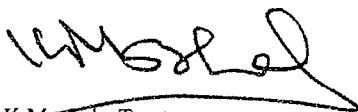
Dr K Moshal  
Lady F M Lindblom  
S R Wood  
Ms L S Jacobson

### 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

<sup>1</sup> British Pound to South African Rand Exchange Rate History For 28 February 2023 (28/02/23) (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').

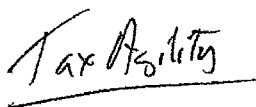
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). 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  
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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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		<u>38,905</u>	<u>3,500</u>	<u>42,405</u>	<u>69,782</u>
<b>EXPENDITURE ON</b>					
Raising funds		145	-	145	1,458
<b>Charitable activities</b>					
General charitable activities		<u>12,172</u>	<u>3,500</u>	<u>15,672</u>	<u>75,382</u>
<b>Total</b>		<u>12,317</u>	<u>3,500</u>	<u>15,817</u>	<u>76,840</u>
<b>NET INCOME/(EXPENDITURE)</b>		26,588	-	26,588	(7,058)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>32,685</u>	-	<u>32,685</u>	<u>39,743</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>59,273</u></u>	<u><u>-</u></u>	<u><u>59,273</u></u>	<u><u>32,685</u></u>

The notes form part of these financial statements



**CHIVA AFRICA**

**BALANCE SHEET  
28 FEBRUARY 2023**

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

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

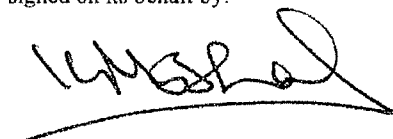
The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2023 in accordance with Section 476 of the Companies Act 2006.

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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	<u>64,518</u>	<u>5,264</u>	<u>69,782</u>
<b>EXPENDITURE ON</b>			
Raising funds	1,458	-	1,458
<b>Charitable activities</b>			
General charitable activities	<u>70,118</u>	<u>5,264</u>	<u>75,382</u>
<b>Total</b>	<u>71,576</u>	<u>5,264</u>	<u>76,840</u>
<b>NET INCOME/(EXPENDITURE)</b>	(7,058)	-	(7,058)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>39,743</u>	-	<u>39,743</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>32,685</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>131</u>

**6. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted fund £	Restricted fund £	28.2.23 Total funds £	28.2.22 Total funds £
Current assets	59,273	-	59,273	32,816
Current liabilities	-	-	-	(131)
	<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 £
<b>Unrestricted funds</b>			
General fund	32,685	26,588	59,273
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	38,905	(12,317)	26,588
<b>Restricted funds</b>			
Restricted	3,500	(3,500)	-
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	39,743	(7,058)	32,685
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	64,518	(71,576)	(7,058)
<b>Restricted funds</b>			
Restricted	5,264	(5,264)	-
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	39,743	19,530	59,273
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	103,423	(83,893)	19,530
<b>Restricted funds</b>			
Restricted	8,764	(8,764)	-
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	38,905	66,282
Grants	<u>3,500</u>	<u>3,500</u>
	<u>42,405</u>	<u>69,782</u>
<b>Total incoming resources</b>	<b>42,405</b>	<b>69,782</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising Expenses	50	1,360
Postage and carriage	95	80
Just Giving	<u>-</u>	<u>18</u>
	145	1,458
<b>Charitable activities</b>		
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>
	<u>15,672</u>	<u>75,382</u>
<b>Total resources expended</b>	<b>15,817</b>	<b>76,840</b>
<b>Net income/(expenditure)</b>	<b><u>26,588</u></b>	<b><u>(7,058)</u></b>

This page does not form part of the statutory financial statements