

COMPANY REGISTRATION NUMBER 6967769

**CHIVA AFRICA**  
**UNAUDITED FINANCIAL STATEMENTS**  
**31 JULY 2011**

Charity Number 1132935

**COMPLETE ACCOUNTING SOLUTIONS**

Chartered Accountants  
2nd Floor  
Cardiff House  
Tilling Road  
London  
NW2 1LJ

**CHIVA AFRICA**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 JULY 2011**

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# CHIVA AFRICA

## MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

<b>Registered charity name</b>	Chiva Africa
<b>Charity number</b>	1132935
<b>Company registration number</b>	6967769
<b>Registered office</b>	2 Lyttelton Road 2nd Floor London N2 0EF
<b>Trustees</b>	Dr. K Moshal Dr. C S Ball A Mazin J Dubin
<b>Independent examiner</b>	Complete Accounting Solutions 2nd Floor Cardiff House Tilling Road London NW2 1LJ

**CHIVA AFRICA**  
**TRUSTEES ANNUAL REPORT**  
**YEAR ENDED 31 JULY 2011**

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 July 2011.

**REFERENCE AND ADMINISTRATIVE DETAILS**

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

**THE TRUSTEES**

The trustees who served the company during the period were as follows:

Dr. K Moshal  
Dr. C S Ball  
A Mazin  
J Dubin

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is governed by the board of trustees who are - Dr. K Moshal, Dr. C Ball, A Mazin and J Dubin. Financial/admin functions are managed by H Nathan and Dr. K Moshal.

**OBJECTIVES AND ACTIVITIES**

CHIVA Africa objectives include the training, mentoring and education of healthcare professionals and the public on treating and managing HIV/AIDS, and specifically paediatric HIV care, in South Africa All activities are exclusively charitable.

In 2004 South Africa began its Antiretroviral (ARV) Programme – the drugs required to treat the HIV pandemic. At that time, most SA healthcare professionals had never used ARV drugs before - particularly in the treatment of children. Emotionally exhausted staff that were already overwhelmed with wards overflowing with dying children, a lack of adequate resources, insufficient training and vacant posts, were suddenly expected to develop clinics, recognise, diagnose, and treat children with AIDS– all new tasks and a huge increase in workload –with no additional training and very few added resources.

In contrast, the UK has been treating children with HIV for two decades. UK health professionals have practical skills and experience invaluable to a healthcare system that needs to move ahead fast. Why learn from trial and error on such an enormous scale when UK Health professionals already have the experience and longitudinal perspective to manage HIV and could share the practical skills that have been learnt along the way.

# CHIVA AFRICA

## TRUSTEES ANNUAL REPORT *(continued)*

### YEAR ENDED 31 JULY 2011

#### ACHIEVEMENTS AND PERFORMANCE

CHIVA-Africa identified this need to teach and mentor (fast) and the result is an organisation that provides mentoring, training and support for healthcare professionals in South Africa who are working on the frontlines of the AIDS epidemic.

Our mission: To empower South African health professionals with the skills and practical tools to become more self-sufficient and sustainable in all aspects of long-term treatment of children, adolescents and pregnant women with HIV – the most vulnerable and disempowered members of society.

CHIVA multi-disciplinary volunteer teams, made up of doctors, nurses, dieticians, pharmacists and psychologists, donate their time, twice a year, in hospitals and clinics in South Africa, to provide this support and mentorship.

In seven years, in KZN, with UK volunteer support and mentoring the number of children receiving critical ARV medication has gone from 3,000 to 38,000. This enormous increase has meant that thousands of critically ill and dying children are now able to live relatively normal lives.

Our main areas of focus:

**Children:** 1 out of 3 HIV infected newborns in Africa die before the age of one. Lack of effective treatment has resulted in a large number of these children dying before their 5th birthdays, with effective treatment this should no longer be the case.

**Adolescents:** Adolescence is a time of dramatic physical, emotional and social change. This age group is introduced to new social and sexual situations and a more independent world. These young adults are introduced to a whole new series of vulnerabilities; unfortunately one of these is HIV infection.

Increase the number of pregnant woman receiving effective treatment and management of their disease.

**Pregnant woman:** Mother-to-child transmission (MTCT) is when an HIV-infected woman passes the virus to her baby. This can occur during pregnancy, labour and delivery, or breastfeeding. South Africa has a predominantly breastfeeding population with high fertility rates. It is imperative to educate this sector in the prevention of vertical infection.

#### FINANCIAL REVIEW

For the year to 31 July 2010, the charity received donations to cover the expenditure incurred in its activities. The charity continues to receive donations in order to fund its ongoing activities.

# CHIVA AFRICA

## TRUSTEES ANNUAL REPORT *(continued)*

### YEAR ENDED 31 JULY 2011

#### **PLANS FOR FUTURE PERIODS**

Having successfully worked in KwaZulu Natal for 7 years, we are currently aiming to roll-out our programme in the Northwest Province and Eastern Cape.

We aim to increase the number of children, adolescents and pregnant woman receiving effective treatment of their disease.

This will be achieved by the expansion of our Paediatric, Adolescent and PMTCT programmes - training, mentoring and teaching in excess of 4,000 healthcare professionals annually. Training and mentoring is achieved through formal lectures, seminars and workshops; one to one sessions on-site at hospitals, clinics, care homes, schools and NGO's; accompanying local colleagues on ward rounds and outpatient clinics, advising on individual patients and suggesting practical and reproducible strategies to assist treatment delivery.

#### **RESPONSIBILITIES OF THE TRUSTEES**

The trustees (who are also the directors of Chiva Africa for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**CHIVA AFRICA**  
**TRUSTEES ANNUAL REPORT** *(continued)*  
**YEAR ENDED 31 JULY 2011**

**INDEPENDENT EXAMINER**

Complete Accounting Solutions has been re-appointed as independent examiner for the ensuing year.

Signed on behalf of the trustees

Dr. K MOSHAL  
TRUSTEE

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# **CHIVA AFRICA**

## **INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF CHIVA AFRICA**

**YEAR ENDED 31 JULY 2011**

I report on the accounts of the charity for the year ended 31 July 2011 set out on pages 8 to 11.

### **RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER**

The charity's trustees (who are also the directors of Chiva Africa for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act), as amended by section 28 of the Charities Act 2006) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts (under section 43(3)(a) of the 1993 Act, as amended);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act, as amended); and
- to state whether particular matters have come to my attention.

### **BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on whether the accounts present a 'true and fair view'.

### **INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:

- proper accounting records are kept (in accordance with section 386 of the Companies Act 2006); and
- accounts are prepared which agree with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

# CHIVA AFRICA

## INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF CHIVA AFRICA *(continued)*

**YEAR ENDED 31 JULY 2011**

Complete Accounting Solutions  
Independent examiner

2nd Floor  
Cardiff House  
Tilling Road  
London  
NW2 1LJ

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# CHIVA AFRICA

## STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 JULY 2011

		<b>Total Funds Year to 31 Jul 11 £</b>	<b>Total Funds Period from 21 Jul 09 to 31 Jul 10 £</b>
<b>INCOMING RESOURCES</b>			
Incoming resources from generating funds:			
Voluntary income	<b>2</b>	<u><b>47,469</b></u>	<u>47,281</u>
<b>TOTAL INCOMING RESOURCES</b>		<u><b>47,469</b></u>	<u>47,281</u>
<b>RESOURCES EXPENDED</b>			
Charitable activities	<b>3/4</b>	<u><b>(41,587)</b></u>	<u>(46,914)</u>
Governance costs	<b>5</b>	<u><b>-</b></u>	<u>(11)</u>
<b>TOTAL RESOURCES EXPENDED</b>		<u><b>(41,587)</b></u>	<u>(46,925)</u>
<b>NET INCOMING RESOURCES FOR THE YEAR/NET INCOME FOR THE YEAR</b>		<b>5,882</b>	356
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u><b>356</b></u>	<u>-</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u><b>6,238</b></u></u>	<u><u>356</u></u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 10 to 11 form part of these financial statements.

# CHIVA AFRICA

## BALANCE SHEET

31 JULY 2011

	Note	2011 £	£	2010 £
<b>CURRENT ASSETS</b>				
Cash at bank		6,988		5,748
<b>CREDITORS: Amounts falling due within one year</b>	7	<u>(750)</u>		<u>(5,392)</u>
<b>NET CURRENT ASSETS</b>			<b>6,238</b>	356
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u><b>6,238</b></u>	<u>356</u>
<b>NET ASSETS</b>			<u><b>6,238</b></u>	<u>356</u>
<b>FUNDS</b>				
Unrestricted income funds	8		<u><b>6,238</b></u>	<u>356</u>
<b>TOTAL FUNDS</b>			<u><b>6,238</b></u>	<u>356</u>

The trustees are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The trustees acknowledge their responsibilities for:

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These financial statements were approved by the members of the committee on the .....  
and are signed on their behalf by:

Dr. K MOSHAL  
TRUSTEE

Company Registration Number: 6967769

The notes on pages 10 to 11 form part of these financial statements.

# CHIVA AFRICA

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2011

### 1. ACCOUNTING POLICIES

#### Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) and the Companies Act 2006, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

#### Fixed assets

All fixed assets are initially recorded at cost.

### 2. VOLUNTARY INCOME

	<b>Unrestricted Funds</b>	<b>Total Funds 2011</b>	<b>Total Funds 2010</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Donations</b>			
Donations	<u>47,469</u>	<u>47,469</u>	<u>47,281</u>

### 3. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	<b>Unrestricted Funds</b>	<b>Total Funds 2011</b>	<b>Total Funds 2010</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Support costs	<u>41,587</u>	<u>41,587</u>	<u>46,914</u>

### 4. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	<b>Support costs</b>	<b>Total Funds 2011</b>	<b>Total Funds 2010</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Support costs	<u>41,587</u>	<u>41,587</u>	<u>46,914</u>

### 5. GOVERNANCE COSTS

	<b>Total Funds 2011</b>	<b>Total Funds 2010</b>
	<b>£</b>	<b>£</b>
Interest payable	<u>-</u>	<u>11</u>

**CHIVA AFRICA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 JULY 2011**

**6. STAFF COSTS AND EMOLUMENTS**

Total staff costs were as follows:

	<b>Year to 31 Jul 11</b>	Period from 21 Jul 09 to 31 Jul 10
	£	£
Wages and salaries	<b>23,200</b>	32,841
Social security costs	<b>2,604</b>	3,571
	<b><u>25,804</u></b>	<u>36,412</u>

**Particulars of employees:**

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	<b>Year to 31 Jul 11</b>	Period from 21 Jul 09 to 31 Jul 10
	No	No

No employee received remuneration of more than £60,000 during the year (2010 - Nil).

**7. CREDITORS: Amounts falling due within one year**

	<b>2011</b>	2010
	£	£
Taxation and social security	-	2,014
Other creditors	-	3,378
Accruals	<b>750</b>	-
	<b><u>750</u></b>	<u>5,392</u>

**8. UNRESTRICTED INCOME FUNDS**

	<b>Balance at 1 August 2010</b>	<b>Incoming resources</b>	<b>Balance at 31 July 2011</b>
	£	£	£
General Funds	<b>356</b>	<b>5,882</b>	<b>6,238</b>

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

	<b>Other net assets</b>	<b>Total</b>
	£	£
Unrestricted Income Funds	<b>6,238</b>	<b>6,238</b>
<b>Total Funds</b>	<b><u>6,238</u></b>	<u>6,238</u>

**CHIVA AFRICA**  
**MANAGEMENT INFORMATION**  
**YEAR ENDED 31 JULY 2011**

**The following pages do not form part of the statutory financial statements which are the subject of the independent examiner's report on pages 6 to 7.**

**CHIVA AFRICA**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 JULY 2011**

	<b>Year to 31 Jul 11</b>	<b>Period from 21 Jul 09 to 31 Jul 10</b>
	£	£
<b>INCOMING RESOURCES</b>		
<b>VOLUNTARY INCOME</b>		
Donations	<u>47,469</u>	<u>47,281</u>
<b>TOTAL INCOMING RESOURCES</b>	<u><b>47,469</b></u>	<u><b>47,281</b></u>
<b>RESOURCES EXPENDED</b>		
<b>CHARITABLE ACTIVITIES</b>		
Staff costs - Wages & Salaries	23,200	32,841
Staff costs - Employer's NIC	2,604	3,571
Motor and travel costs - Other	1,299	6,207
Professional - Accountancy/Payroll fees	2,460	-
Professional - Legal fees	3,650	638
Legal & professional - Other	326	53
Office expenses - Telephone	-	347
Office expenses - Other	2,389	3,232
bank charges	496	25
fund raising expenses	1,169	-
advertising	107	-
volunteer expenses	3,530	-
conference/training	357	-
	<u>41,587</u>	<u>46,914</u>
<b>GOVERNANCE COSTS</b>		
Interest payable	-	11
<b>TOTAL RESOURCES EXPENDED</b>	<u><b>41,587</b></u>	<u><b>46,925</b></u>
<b>NET INCOMING RESOURCES FOR THE YEAR</b>	<u><b>5,882</b></u>	<u><b>356</b></u>

**CHIVA AFRICA**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 JULY 2011**

	Year to 31 Jul 11 £	£	Period from 21 Jul 09 to 31 Jul 10 £
<b>CHARITABLE ACTIVITIES</b>			
<b>Support costs</b>			
<i>Support costs</i>			
Staff costs - Wages & Salaries	23,200		32,841
Staff costs - Employer's NIC	2,604		3,571
Motor and travel costs - Other	1,299		6,207
Professional - Accountancy/Payroll fees	2,460		-
Professional - Legal fees	3,650		638
Legal & professional - Other	326		53
Office expenses - Telephone	-		347
Office expenses - Other	2,389		3,232
bank charges	496		25
fund raising expenses	1,169		-
advertising	107		-
volunteer expenses	3,530		-
conference/training	357		-
	<u>41,587</u>		<u>46,914</u>