



Viva is all about life!

annual report 2014

viva
together for children

message from our chair

Viva is all about life – life for children and life for those who work with them.

As God sustains us, so Viva aims to sustain its 34 partner networks. By training, empowering and encouraging its member churches and organisations, the networks grow and begin to influence wider society.

Last November, my wife Frances and a group of friends from our church in Surrey had the privilege of seeing this collective action through CRANE in Uganda first-hand as part of the **Viva Church Partners** programme.

They came back buzzing after seeing the new lease of life of those benefitting from CRANE's 100+ projects in and around the capital, Kampala.

In this last year, 30 peer educators have been trained in the basics of maternal and child health. They're helping women like Mary, who Frances met. Mary lives in the second largest slum in Kampala. Her husband had recently died of AIDS, she is HIV-positive and she has five children, two of whom are also HIV-positive.

CRANE's Peer Healthcare Educators are counselling Mary in good nutrition, hygiene and family planning, and her most poignant question was "how can I prolong my life so I can take care of my children?"



Nicholas Bamber

Making Mary's life more sustainable gives her children the hope of a better life – and in turn will positively impact generations to come.

That's one family in one city – and a story which is being replicated every day through Viva's network development activities across the world.

In this last year, 30 peer educators in Uganda have been trained in the basics of maternal and child health.

Throughout this last year I've been consistently encouraged by Viva's clear strategy on network development, on its emphasis on fundraising in location and on the commitment of the global staff team. I want to express my thanks to Andy Dipper who has moved on from his full time role as CEO and to Mark Stavers and the rest of the global team who continue to make their contribution to the enduring success of Viva's work for children.



This annual report provides an overview of progress, achievements and activities for 2013-14, both in terms of our overseas network development team and in mobilising support in the UK, North America and Hong Kong. There is also a financial review and our audited accounts for the year.

On behalf of the hundreds of thousands of children, families, workers, churches and governments helped by the work of Viva globally, thank you for sharing the journey with us.

Nicholas Bamber, Board Chair for Viva

The trustees present their report and the audited financial statements for the year ended 31 March 2014. Reference and administrative information set out on page 43 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice – Accounting and Reporting by Charities (issued in March 2005).

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TWENTY YEARS AGO Viva started in the UK with a simple, small prayer meeting of students for the plight of children at risk across the world.

God had given one of them, Patrick, a vision of how we can bring **lasting solutions to the many issues these children of His face each day** by bringing together all the many people already working with them to enable a concerted, comprehensive and credible response.

Twenty years on, **I'm proud to be part of an organisation that has touched millions of children's lives** and challenged to ensure the depth and reach of our response improves year by year.

MARK STAVERS
INTERIM CEO

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introduction

What are your treasured memories of growing up, of precious times with family and friends?

Millions of children around the world are robbed of a childhood because of what they see and experience every day.

Where there is no money for food – children go hungry. Where tempers explode at home – children are frightened and hurt. Where adults exert their power emotionally, physically and sexually – children are abused.

Viva's vision is to see children safe, well and fulfilling their God-given potential.

Viva's mission is to inspire lasting change in children's lives through the power of collective action.

The power of the network and its collective action is demonstrated through:

Thriving workers – boosting caregivers' knowledge, experience and practical skills

Sustainable projects – providing strong foundations and globally recognised standards

Engaged churches – equipping congregations to be more child-friendly

Empowered children – ensuring young people's voices are heard and rights upheld

Effective networks – combining different skills, resources and contacts

Influenced decision-makers – building relationships with those in power

Through 34 community networks in 22 countries, Viva is increasing the unity, quality and impact of work for vulnerable children, bringing more than 2,000 churches and over 1,000 organisations together in collective action, building the capacity of 20,800 staff and caring for 918,000 children.

objectives and activities

- To alleviate and mitigate child poverty worldwide by enabling Christians and others to work together effectively and appropriately
- To improve quality of life for children at risk, through training and provision of quality services that enhance their protection, development, health, education, nutrition and welfare
- To work with children at risk, enabling them to identify their talents, achieve their potential and participate in changing their communities for good

The charity's formal 'objects' are set out in its Memorandum of Association.



Long-term aims

The aims of Viva and its related charities are to serve the Christian response to children at risk through consulting services and the creation and support of collaborative solutions, seeking to help them:

- Improve quality
- Increase action
- Influence decision-makers for children at risk globally

Main objectives for the year

The strategic objectives for the year ended 31 March 2014 were:

- The development of effective local networks and national collaborations – focusing on producing significant outcomes or ‘solutions’ that impact children.
- The development of effective mobilisation – the sharing of Viva’s identity, story and core message, delivered to a range of identified groups in clear and compelling ways.



I HAVE THE PLEASURE of contributing to Viva’s core value of ‘thriving workers’. I have been particularly inspired this year by the **amazing volunteers** who have decided to donate their skills and experience to our vision and mission.

The time given varies but the highly valued **enthusiasm and commitment**, in addition to competencies, has been universal.

Our mission and model will only flourish if **individuals work collaboratively together** and it is my joy to be able to contribute through coaching and general HR support.

SHELAGH WINDSOR-RICHARDS
HEAD OF PEOPLE DEVELOPMENT



achievement and performance

Development of effective local networks

During this year we have maintained our strategy of focusing our investment to deliver greater impact in existing partner networks rather than expanding these numerically.

In each network our aim has been to demonstrate the effectiveness of our model, our programmes and our consultancy. The key point of contact was our Network Consultants, who have inspired and prompted the network leadership in their planning, fundraising and implementation, supported by the wider international team.

Network Development

Viva's prime commodity is its Network Expertise, now with 20 years of establishing, supporting and developing networks focussed on helping children at risk.

The knowledge and experiences of networks around the world are focused through Viva's current Network Consultants, and the wider Network Development Team adds value through **technical support in network development and programme design, implementation and monitoring.**

The Consultants follow an annual cycle, beginning with the **Network Health Check**, which identifies strengths and weaknesses (and numerical scoring) and enables appropriate actions to be built into the network plans to

ensure improvements are made throughout the year.

The network strategies and programmes are reviewed to sharpen their impact on children.

Systems, accountability and communications are targeted to attract new participants and network members along with new external donors. Agreed plans and targets are monitored and evaluated throughout the year.

There has been an improvement in the strength of governance and leadership structures

The overview report on the annual Network Health Check showed that 2013-14 was a good year for growth in the programme and the reach of the networks. There was an improvement in the **strength of governance and leadership structures** – particularly in the area of corporate responsibility for network programme.

For the second year running there was a **significant increase in the number of churches** participating in network activity – now with over 2,200 churches involved in the partner networks.

Despite this growth and improvement in health it was once again a difficult year for the networks in terms of increased pressure on funding and finance. Viva's Network Consultants have a critical role training the networks to be better in fundraising and sustainability. The international team maintains a **portfolio of programmes** that networks can use and adapt to



their context. Having developed new tools for ‘network strategic planning workshops’ and in the design of larger solution type programmes the team has started to implement these as and when networks are at a sufficient stage of growth. **These pave the way for advanced network development over the next five to ten years.**

It is sometimes human nature to want to repeat processes or stay within the comfort zone. Networks can often do the same and therefore not push on towards the goal of bringing lasting change for children across their district or city. The role of the Consultant is to continue to press for progress towards this vision.

Good work with children is not enough – we want to see collective influence bringing a new level of change and lasting solutions across their city to end abuse, trafficking, street children – whatever the focus is of that network.

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CHRISTIANS ARE DOING some great work with children at risk around the world but the current response is just not making a big enough difference as humanity continues to find new ways to abuse children.

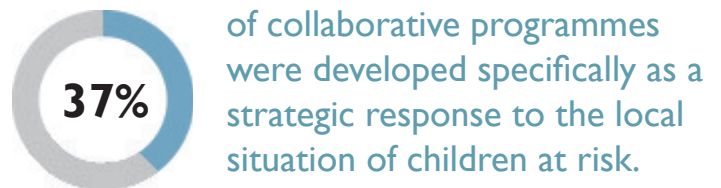
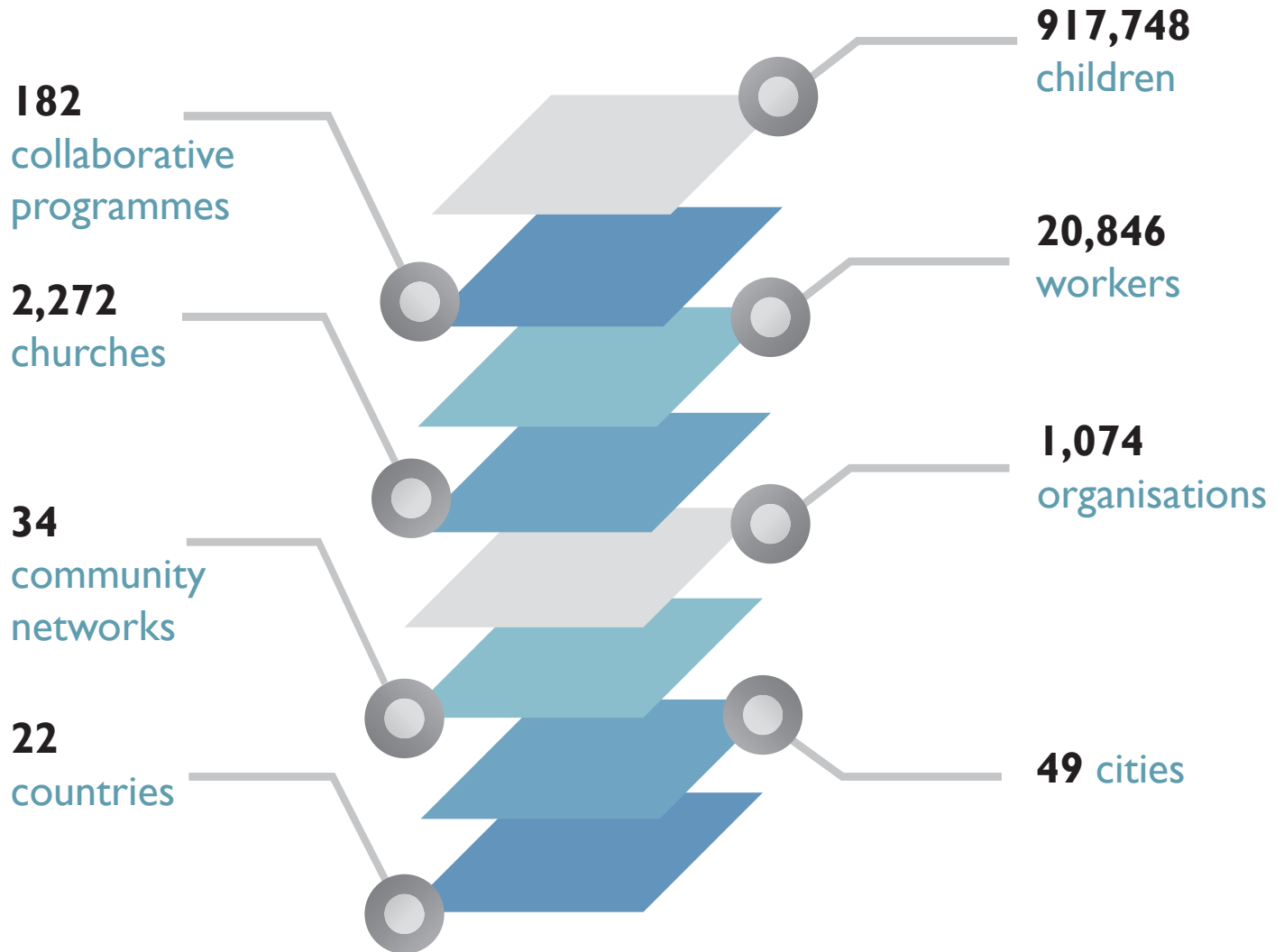
We need to be doing something radically different. Viva’s networks are enabling large groups of churches and organisations to be working on a new scale across their cities. **‘Collective action’** uses the weight of numbers and influence of the largest civil society group (otherwise known as the church) to produce belief and hope that **lasting change** and solutions can be achieved.

My highlights from the year are visiting the many partner networks and **seeing this hope become step by step a reality.**

BRIAN WILKINSON
HEAD OF NETWORK DEVELOPMENT

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viva in numbers 2013-14





Latin America

80,929 children
 7,760 workers
 536 organisations
 819 churches

- Argentina
- Bolivia
- Costa Rica
- Cuba
- Dominican Republic
- El Salvador
- Honduras
- Guatemala
- Nicaragua
- Paraguay
- Venezuela

Africa

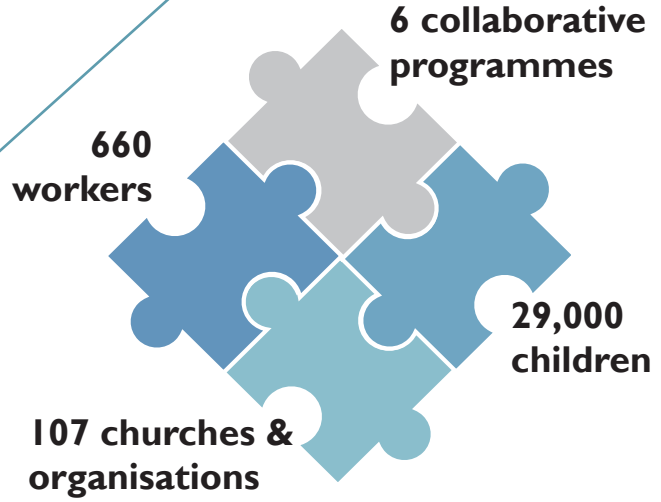
306,854 children
 4,011 workers
 195 organisations
 160 churches

- Kenya
- South Africa
- Tanzania
- Uganda
- Zimbabwe

Asia

529,965 children
 9,075 workers
 343 organisations
 1,293 churches

- Cambodia
- India
- Nepal
- Philippines



what an average network looks like



UGANDA – “MY DREAM IS TO BE A TEACHER”

Teenage mother Martha is one of 4,000 marginalised girls in Uganda receiving an education through an innovative project being run by Viva and partner network, CRANE, supported by the British government’s Department for International Development.

Over two years, more than **1,900 girls** are being educated in **20 Creative Learning Centres** in Kampala, with a further **2,300 girls** impacted through teacher training and family mentoring.

Research has shown that only **a quarter of girls** complete primary education by the expected age and less than **one in five** advance to secondary school.

Martha says, “I completed primary seven hoping to continue with my education but became pregnant. The father of my child offers no support. It is my mother and I that work through agriculture to survive.

“I have come to this centre to acquire practical skills and learn English. I plan to use what I learn here as a stepping stone to what I want to become. My dream is to be a teacher.”

Miriam Friday, Viva’s Network Consultant for Uganda, says, “We are really excited by the way the girls have responded to being in the centres. **From hopelessness they are now confident and looking to the future.**”

TANZANIA – BEING AGENTS OF CHANGE IN MWANZA

In Tanzania's second biggest city – where thousands of children experience abuse and exploitation, poor sanitation and lack of education – a group of young people are making their voices heard.

Viva's partner network **Mwanza Children Action Network (MCAN)** is training and empowering 12 Child Ambassadors to talk to businesspeople, city workers, parents, teachers and government officials about their rights.

Over **4,500 people** attended MCAN advocacy events in two communities, Buhongwa and Igoma. The children spoke to individuals about how they have the right to access quality education, health, food and protection, giving out stickers containing positive messages about how to treat children.

Children in Mwanza are often badly treated by bus conductors – simply because their young age means they don't pay as much as adults. **They often arrive late at school, leading to further punishment from teachers.**

This abuse has to stop, says bus conductor Idd Gunangwa: *"From today on, I will give school children first priority to board the bus as they need to arrive in their schools earlier."*

The children's words have even been heard by the country's decision-makers. Government social worker Regina Maziku says, *"This has reminded the government to stand firmly to speak and act against child exploitation in Mwanza."*





BOLIVIA – BENJI THE ROLE MODEL

An inspiration for children and adults alike, Benji has come a long way from life on the streets in Bolivia.

When staff at Shalom children’s home, a member of **Red Viva Sucre** in Bolivia, first encountered Benji they thought he was going to be difficult to handle.

Very soon though they saw Benji’s enthusiasm to help other vulnerable children, which prompted the project staff to make him a child leader. He represented his network at a national gathering, and his country at a regional children’s and youth event.

Benji believes that if he had not come into contact with Red Viva Sucre, he would likely have become one more young person living on the street.

Today he lives at El Refugio (‘The Refuge’), a halfway house that is part of **Red Viva Cochabamba** where he can help lots of children and young people to grow – and can keep developing himself.

El Refugio has also helped Benji keep his place at school. He says, *“I am learning lots of things, as much from the children and young people as from the adults who work for their wellbeing.”*

A worker with our network in Cochabamba adds, *“Benji is still a teenager and needs our prayers and support for his development.”*

GUATEMALA – BREAD OR BIRTH REGISTRATION

For Don and Lucia, the choice was clear: find the money to put food on the table each day or get into debts to pay the legal fees to officially register their six children.

The family lives in the village of El Rejon, on the outskirts of **Guatemala City**, in a community of impoverished people, where opportunities for unregistered children are severely limited.

It was in this village that field staff linked to the **I Exist programme** came and saw for themselves the needs of children who, through the correct advice and paperwork, could become official citizens, and finally access basic rights such as education, healthcare, legal employment, protection and food aid.

And so it was, early one morning, that 21 children and their parents – including Don and Lucia and their six children – travelled to Sumpango to be registered by the National Registry of Persons (RENAP), in association with the Community Development Committee and Viva's partner network, Red Viva Guatemala.

Now the school in El Rejon will have some new students and the hope is that, in years to come, the community will have in its midst professionals such as **teachers, nurses, doctors, lawyers and engineers.**

I Exist aims to open five registration centres in local churches in co-ordination with the government, bringing life to more children and their families.





PHILIPPINES – RELIEF FOR TYPHOON VICTIMS

“I am crying seeing what happened to these people. My heart wants to burst. There is not a post of any house left standing. There is no electricity, no public transportation. Families are begging for food.”

A pastor in Samar province in the eastern Philippines described with emotion the immediate aftermath of one of the strongest typhoons in history, which swept across this country in November 2013, **killing over 6,000 people and leaving 700,000 homeless.**

Before a number of large, international relief and aid agencies arrived to help, Viva’s partner network, **Philippine Children’s Ministries Network (PCMN)** was already at the heart of the relief effort.

Crucially, in the six months before Typhoon Haiyan, PCMN trained church volunteers in how to give trauma counselling to children in emergency situations. This has proved to be vital in Samar.

Following the disaster, the three local networks in Samar quickly united and gathered people from **42 local churches** to lead the response.

PCMN director Fe Foronda became a pivotal figure, linking government decision-makers with local responders on the ground.

Today, PCMN is active in **100 villages** in Eastern Samar, the Philippines’ poorest region, reaching out to help **20,000 children**, plus supporting their families, schools, local churches and councils.

NEPAL – CHANGING HEARTS AND MINDS

The Celebrating Children Course is positively changing the attitude and behaviour of church leaders working with children in Nepal.

In addition to listening to children more, many ‘graduates’ from the course, run by Viva’s partner network **CarNet Nepal**, report that their previously harsh, disciplinary behaviour towards children – a hallmark of the wider culture – has been transformed into love and care.

In Nuwakot, the group of church leaders is thriving. It meets together monthly to pool resources, identify needs for specific children and to pray. The group liaises closely with village leaders, the police and local radio stations.

Pastors are an intrinsic part of a **Back to School** campaign, where children in school clubs identify peers who have dropped out of education for many reasons.

Other clear examples of impact in Nuwakot include the **‘Daughter’ awareness campaign** which is using cartoon animation, billboards and street drama to raise awareness of the danger of trafficking, particularly amongst young girls. The church also runs child development centres which provide after-school clubs, recreational space, homework assistance and meals.

Thanks to the power of collective action, thousands of children in Nepal are now safe, well and able to fulfill their God-given potential.



mobilisation highlights

Viva's Mobilisation Team's focus across Europe, North America and Hong Kong is undergirded by the desire to build:

- 1 A **brand** that has **RECOGNITION**
- 2 A **message** that is **ROBUST**
- 3 A **strategy** that creates **REACH**
- 4 A **target** that is **REALISTIC**
- 5 A **call** that generates **RESPONSE**
- 6 A **system** that produces **REPORTS**
- 7 A **journey** that secures **RETENTION**

During 2013-14, this was achieved through the following areas:

World Weekend of Prayer

This annual global prayer initiative, powered by Viva, was held on 1-2 June 2013 on the theme of **'What does family look like?'** A prayer booklet was produced and distributed, with other downloadable resources including set prayers, children's activities, a video advert, PowerPoint and a virtual prayer board on Pinterest. The WWP was promoted through emails, social media, church contacts and the Christian media.

Feedback was received from over **141,000 Christians** in **1,400 churches and organisations** that prayed in **24 languages**, with about half of all participants in the weekend aged under 18 years old – including vulnerable children themselves. It is estimated that actual participation was tenfold the numbers providing feedback.

Investors in life

Viva launched its new Investors in life proposition in February. Aimed at encouraging business leaders and people working in the corporate world to **commit, invest or influence**, our desire is that it will help us bring hope and lasting change for thousands more vulnerable children around the world. Resources include a dedicated webpage and investors portfolio.

“When people commit to support Viva on a regular basis, it helps us to plan more effectively and builds ongoing capacity”

Speaking at the launch, Viva's Head of Mobilisation, Martin Thomas, said, *“When people commit to support Viva on a regular basis, it helps us to plan more effectively and builds ongoing capacity and stability. We will be offering investment opportunities into Viva's network development work as well as a range of innovative global programmes. Investors in life is a fresh initiative that will inspire others to commit, invest and influence on our behalf – including through corporate social responsibility grants in their workplace.”*

At the end of March, an Investing in life dinner in Hong Kong engaged with **90 guests** from the business community in that city, with a keynote address from the former Chairman of HSBC, Lord Green.

THE BIG GIVE CHRISTMAS CHALLENGE

Viva participated in The Big Give Christmas Challenge, where supporters were invited to make online donations during a three-day window in December, to raise funds for our work with street children in Guatemala.



Viva Church Partners

Launched in July 2013, the Viva Church Partners programme invites UK churches to be a part of the exciting work we're doing around the world. Through VCP, Viva offers life for children and life for churches. We ask them to:

- **Link** with one of five networks,
- **Inspire** their congregation with moving stories of God changing children's lives
- **Focus** their prayers and financial gifts for their chosen network
- **Equip** their church to join with other groups to reach out to children and vulnerable families in their local communities.

VCP materials include a **wrapper, profiles, postcards and dedicated web area**, and the programme was promoted at the **Christian Resources Exhibition in Birmingham** in October 2013.

Appeal for Zimbabwe

During Summer 2013, Viva raised a call for UK Christians to pray for peace and stability at a time of elections in Zimbabwe, and a call to give hope to the children there through supporting our partner network, Viva Network Zimbabwe. *(The photo above was the appeal's main image.)*

The Appeal was endorsed by the Archbishop of York, **Dr John Sentamu** who said, *"The children of Zimbabwe need your prayers and giving at this critical time. I urge you to join Viva to stand together and help bring lasting change – to give children a future and a hope."*

In terms of **media** interest, staff members were interviewed on BBC Radio Oxford, UCB Radio and Premier Radio, plus articles on several Christian websites including the Evangelical Alliance and the Diocese of Oxford. We also sent an advert out through Premier's Ignite email, to 90,000 people.

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The Appeal strengthened our relationships with churches. A resource pack including PowerPoint presentations, prayers and activities for children, plus web and social media content, raised significant interest in churches who are already supporting Viva, and with others who are new contacts. We were blessed and encouraged by the prayers of Christians at the time of the elections, and almost £2,000 by individuals and through church collections was donated for the Appeal. It also strengthened Viva's credibility amongst other Christian organisations and it was a privilege to join the Zimbabwe Roundtable meetings at Lambeth Palace.

Our Appeal for Zimbabwe was endorsed by the Archbishop of York, and it strengthened Viva's credibility amongst other organisations

Walking Home From Mongolia

Adventurer, author and Viva's Hong Kong Director Rob Lilwall toured the UK and Hong Kong promoting his new book *Walking Home From Mongolia*. It is based on a 3,000-mile trek he and his cameraman friend Leon McCarron did two years previously – a follow-up to his *Cycling Home From Siberia* expedition.

Rob gave over 20 talks in eight different cities around the UK, as well as BBC radio and television interviews. A publishers' book launch in London was attended by 150 people, and then around 80 came to an Oxford book launch. This was followed by the Hong Kong launch plus other speaking engagements. Rob offered his two books and two DVDs as a gift to anyone who signed up to Viva's *Who Cares?* campaign.

Fundraising feats included:

- **Patrick took the plunge** – our Founder President skydived from 12,000 feet above the Kent countryside, in aid of Viva's *Who Cares?* campaign.

- **Jo cycled** – she journeyed for 140 miles over four days on the Coast-to-Coast Cycle Challenge across northern England, her first sponsored event since primary school.
- **Jonny baked cakes** – a teenager with a love for being creative in the kitchen sold his cookies, brownies and cupcakes for Viva at the Diamond Light Source summer open day.
- **Dave, Karen and Sophie swam, rode and ran** – undertaking gruelling triathlons in London and Cheltenham is no mean feat but doing it for a good cause spurred them on.
- **John held a party with a purpose** – to celebrate turning 60, a pastor in Hong Kong, threw a big bash with no presents, but rather money given to Viva's work in the Philippines.
- **Team Hong Kong ran the city streets** – 13 staff members and supporters took part in the HK Standard Chartered races.
- **Julie went extreme** – taking on the challenge of *RacingThePlanet* Iceland over seven days.



OVER THE PAST YEAR I have had the privilege of meeting many of Viva's supporters – in the UK and Hong Kong. Some have recently joined us, whilst others have walked with Viva for many faithful and prayerful years.

I was also able to visit the Philippines in the aftermath of the typhoon. Here I saw firsthand **the power of the local church in the most desperate of circumstances** – equipped and unified to deliver collective action programmes of the highest quality. I was inspired and more determined than ever to share their stories and play my part in bringing **lasting change to children's lives**.

MARTIN THOMAS
HEAD OF MOBILISATION



plans for future periods

Strategies for achieving the stated objectives

The continued development of effective local networks

We aim to continue focusing the organisational energies and the limited funding available to achieve the optimum results to demonstrate success and attract greater support and investment. The goal remains not just to ensure strong, stable network platforms with growing capacity and competence but to also see these networks delivering measureable change for children across their city and, where possible, engaging with civil society and local and national governments.

Increasing the number of networks we partner with is not a priority but **we do expect to see larger numbers of organisations and churches engaging with the networks** as they grow in 'Network Health' through the support and expertise of our Network Consultants.

We will continue to build up the capacity and capability of the Consultants to support the Partner Networks and demonstrate clear added value to their development and reach and in the value of association with the wider family of networks.

We will expand our expertise by learning new skills in the area of 'relief' by combining our existing expertise in child protection and child participation with researching 'child friendly spaces' through a church-based response.

Having developed new documentation and training materials on our network model we will be investing in evaluations and evidence-based research in a number of partner network locations to prove the potency of the model and demonstrate the progress and success to date as we work towards achieving our mission.

The continued development of effective mobilisation

Our three-year strategy (2013-16) outlines a number of key areas for focus as we continue to increase our level of public engagement across Europe, North America and Hong Kong.

The UK-based Mobilisation Team will continue to act as a management and resourcing hub for the smaller North America and Hong Kong teams, deliver UK-focused activity and oversee key aspects of Viva's global brand development and identity. The revised key identity statements that are a part of the new strategy document will create many new opportunities to share Viva afresh, even as we engage across diverse cultures and with a range of different groups of people and organisational structures.

We will continue to build up the capacity and capability of our Network Consultants

Emphasis will be placed on the three externally-facing priorities of **recognition, reach and response**. We aim to increase our engagement in public relations and Christian media, to find opportunities for appropriate partnerships with other organisations and to explore new ways of securing funding from donors and trusts.

We will continue to develop Viva Church Partners, especially the challenge to churches and local Christian networks to be better equipped to engage with the life issues of children, young people and vulnerable families on their own doorsteps – and for Viva to be recognised as having a positive part to play in this process.

structure, governance and management

The charity is registered as a UK charitable company limited by guarantee and was set up by a Memorandum of Association on 22 February 1996.

Method of appointment or election of Trustees

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association. Efforts are made to recruit a range of trustees who can provide a broad spectrum of experience and knowledge to the charity.

There is an induction process for new Trustees involving meeting staff and sessions with management to help them understand the way the organisation operates. When appropriate, additional trustee meetings are organised where further information is given about the organisation, and training on the role of trustees is provided.

Organisational structure and decision-making

The charity is run on a day-to-day basis by a Chief Executive and Senior Management Team. They are responsible for everyday decisions and for ensuring the charity continues to meet its objectives. They are accountable to the Board of Trustees, which meets quarterly.

Related parties

Viva Network North America (VNNA) is a registered not for profit organisation with a 501(c)3 status, registered in Colorado, USA. Viva Network (Hong Kong) Ltd is a limited company registered in Hong Kong which has charitable status. Both serve substantially similar aims and objectives as Viva, and are the depository of much of Viva Network's income sourced from US and Hong Kong donors. They submit appropriate statutory returns each year (an IRS 990 in the US and audited accounts in Hong Kong). They both operate to the same accounting periods as Viva. They each

have boards of trustees/directors legally independent from Viva but with some members who sit on two of the three boards. Control is nevertheless exercised, as the staff of each are fully line managed by staff employed by Viva in the UK.

The boards have chosen to delegate control of strategy and use of the money raised to Viva in the UK. Accounts from both charities have been consolidated in this Financial Statement.

Viva Network Africa is a registered foreign NGO in Uganda. It has substantially similar aims and objectives to Viva. It is audited within Uganda and files appropriate returns to the Companies and NGO Boards within Uganda. Although Viva Network Africa has a separate board, Viva now has control over Viva Network Africa. Some of our work in Africa is managed by Viva Network Africa, although less so than in previous years as more control has been exercised directly from the UK charity. In previous years it has not

been consolidated, but in July 2012 a decision was made to take control of the entity and thus it is now appropriate to consolidate its results.

Other Viva entities

There are other legal entities across the world that bear the name “Viva” that have had some connection with us in previous years. In some cases we no longer have any connection, whilst with others we retain a close working relationship. However, in no case does control exist between the UK, US or Hong Kong charities and these other entities. Where funding passes from ourselves to one of these other entities appropriate contracts and accountability structures exist to ensure correct use of the funding.

Public benefit

The Trustees consider that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Risk management

Viva regularly evaluates the risks to which it and its related charities are exposed, and seeks to identify appropriate action and controls to manage those risks.

The Board of Trustees has reviewed during the year an assessment of the risks to which the charity is exposed. The review looked at the key risks facing the charity in delivering its objectives, reviewed current action being taken to address the risks and assessed additional actions that could be taken to address the identified risks.

One of the most significant risks impacting the charity and its related charities is its dependence on gifts and donations in order for it to continue its activities and meet its objectives and obligations. Management are unable to predict with accuracy the probable inflow of funds or the long term sustainability of the charity. Despite this, they are confident that sufficient funds will be raised in order for the charity to operate.

Management seeks to manage cash flow to ensure that no commitments are entered into unless there is reasonable expectation that the funds required to service the commitment will be secured. Management prepare annual budgets and monitor cash flow regularly to manage this risk.

Another significant risk is damage to reputation through not fulfilling agreements/ contracts or meeting the expectations of donors/ partners or through activities of associated networks/ associations/ projects particularly those using Viva’s name.

These issues are being addressed by: greater attention to detail in the proposal writing process; effective delivery through improved project management skills; stronger partnership agreements between Viva and the individual networks responsible for delivery.

Grant-making policies

The Memorandum of Association of Viva (the UK charity) state the objects as follows:

1. To advance the Christian faith amongst children at high risk worldwide, especially street children
2. To enable an improved quality of life through the relief of poverty, sickness and distress amongst these children.
3. To enhance through Christian education the god given talents of these children encouraging them to train for a life in the community as God intended.

The objects of the various other entities within the group of charities are compatible and substantially the same as these.

In accordance with current Charity Commission guidelines, we have devised the following grant-making policy in order to:

- a. assist applicants to determine whether or not an application to Viva would be appropriate

- b. ensure that a consistent approach is adopted to the consideration of applications for financial support

Our grant-making is almost exclusively with partner networks and other members of the Viva global family of organisations. In both cases we have long-term partnership relationships with the grantee.

Policy

a) Beneficiary status

We will consider applications for grants from voluntary or charitable organisations. We will not normally consider applications from individuals or from any form of profit making organisation.

b) Geographical area

There are no geographic boundaries on the locations we support.

c) Purpose of grant

In making grants we will seek to develop collaborative action programmes that fulfil our three objects listed above.

d) Size of grants

There are no limits on the amount of grant made.

e) Assessment Process

We will normally only make grants to the 34 networks we partner with. Our partnership agreement with each network covers expectations on both parties as well as ongoing reporting requirements for the partner network. An assessment of proposed projects will be undertaken by a member of Viva staff before any grants are made.

financial review

Review of year

The year-end position showed a surplus of £11,090 on unrestricted funds compared with a deficit of £3,333 last year. Broadly speaking the results of the year were very similar to last year with very similar results across each line of the Statement of Financial Activities.

Reserves

Unrestricted funds available to be carried forward as at 31 March 2014 amounted to £259,595 and restricted funds £161,807 giving a total of £421,402. It is the policy of the charity to carry forward any surplus arising in one year to the next year. Our policy is to have our unrestricted net current assets for the group at least as high as three months' expenditure (approximately £165,000). As of the year end this was £7,683 which is a significantly better position than a year ago. The trustees are working towards this target by trying to ensure each year's budget generates a surplus, however given the current challenging economic climate this is not always possible.

Principal funding sources

Viva's principal funding sources are generally categorised in two key areas based either around story or proposal-based mobilisation. Proposals related to specific projects are generally submitted to NGOs, trusts and foundations and statutory sources of income; whilst stories relating to the impact of Viva's work are communicated to major donors, corporates, churches and individuals.

The amount of income received across these different 'segments' varies across the main mobilisation regions of Viva (United Kingdom, Hong Kong and North America). An increase in the funding received from all segments has been a priority as well as to increase Viva's level of regular committed giving.

Fundraising activities/income generation

Trustees, management and volunteer staff encourage individuals and organisations to make donations to the charity. Costs incurred in direct fundraising are accounted for as cost of generating voluntary income.

During the year incoming resources totalled £1,654,608 (2012/13 £1,401,128). The costs of generating these funds amounted to £254,921 (2012/13 £239,852).

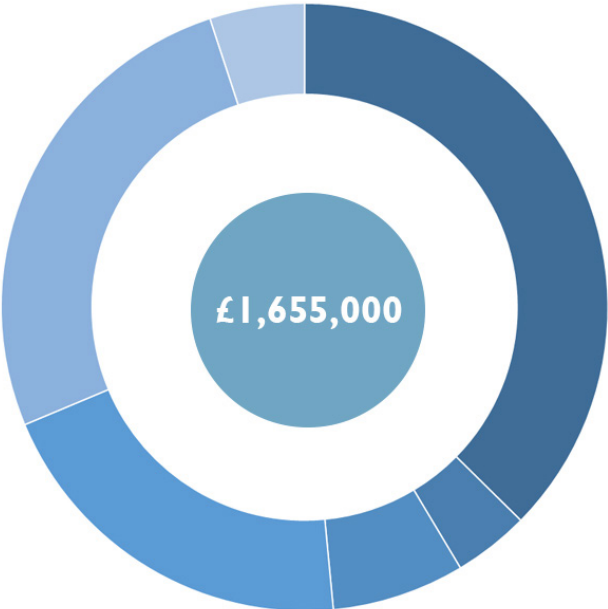
Investment policy and performance

Income is generally received to support ongoing programme, administration and operational costs. Consequently, surplus income is held in relatively accessible current accounts or on short-term deposit. The charity and all its related charities are not for profit organisations.

Volunteers

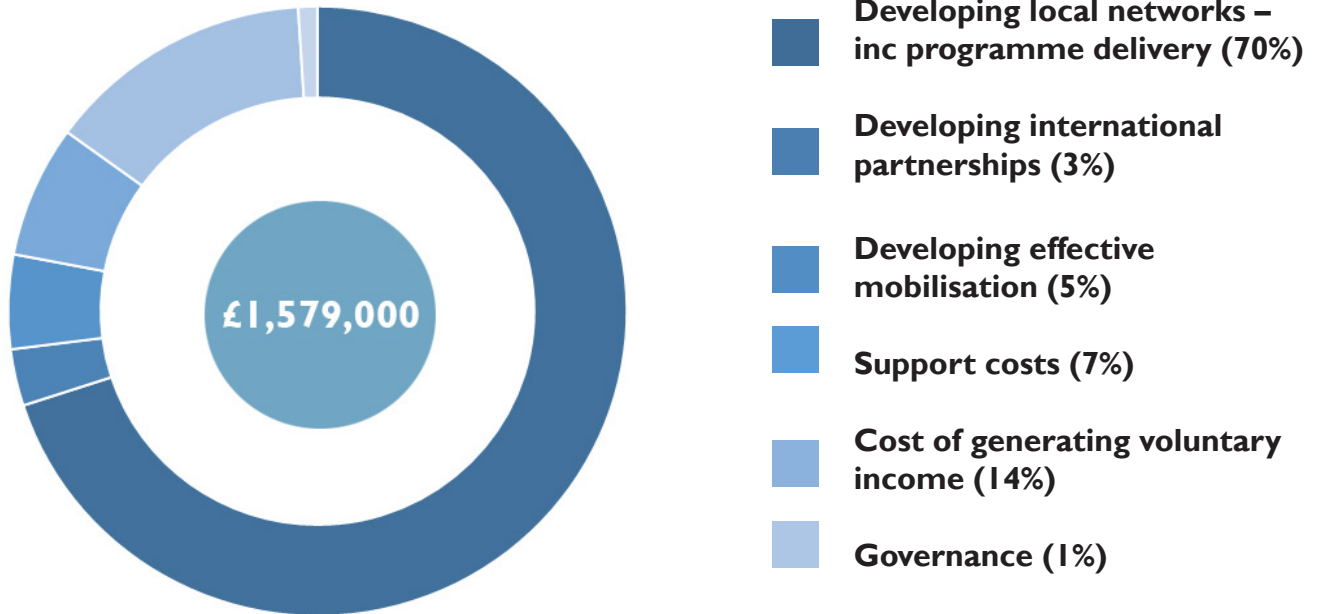
Once again Viva has benefitted from qualified people wanting to give of their time to assist us in our work, mostly on a short-term basis. The charity is extremely grateful for the unstinting efforts of these volunteers across a range of activities. It is estimated that over 5,000 volunteer hours were provided during the year (2012/13: 8,290 hours). If this is conservatively valued at £10 per hour, the volunteer effort amounts to over £50,000.

income



- Individuals (38%)
- Churches and groups (4%)
- Trusts and foundations (7%)
- NGOs (20%)
- Statutory (26%)
- Corporates (5%)

expenditure



trustees' responsibilities

The Trustees, who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the audited financial statements for the year ended 31 March 2014.

The Trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in April 2005.

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 the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group 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 judgments 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 business

The trustees are responsible for keeping adequate 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.

They are also responsible for safeguarding the assets of the charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Insofar as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information

Auditors

Godfrey Wilson's appointment was confirmed at the Annual General Meeting on 5 October 2013.

The financial statements were approved by the Board of Trustees on 18 July 2014.



Nicholas Bamber
Chair of Trustees



Miles Buttrick
Chair of Finance and Risk
Subcommittee of Trustees

independent auditors' report

We have audited the financial statements of Viva Network Ltd for the year ended 31 March 2014 which comprise the consolidated Statement of Financial Activities and the consolidated and parent Balance Sheet and the related notes.

The financial reporting framework that has been applied in their preparation is applicable law and UK Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditor

As explained more fully in the Trustees' Responsibilities Statement set out on page 26, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's [(APB's)] Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error.

This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements.

In addition, we read all the financial and non-financial information in the Trustees' Annual Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material

misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the group and parent charitable company's affairs as at 31 March 2014, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to smaller entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent company or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit



24 July 2014

Alison Godfrey BA(Hons) FCA
Senior Statutory Auditor
For and on behalf of
Godfrey Wilson Limited
Chartered Accountants &
Statutory Auditors
Unit 5.11 Paintworks
Bath Road
Bristol
BS4 3EH

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(incorporating an income and expenditure account)

	Note	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
		2014	2014	2014	2013
<u>Incoming Resources</u>					
Incoming resources from generated funds					
Voluntary income (Grants & Donations)	2	£374,694	£525,787	£900,481	£859,164
Activities for generating funds	3	-	£36,309	£36,309	£20,657
Investment income (Interest)		-	£50	£50	£135
Incoming resources from charitable activities	4	£685,467	£29,894	£715,361	£519,507
Other incoming resources	5	-	£2,407	£2,407	£1,665
Total Incoming Resources		<u>£1,060,161</u>	<u>£594,447</u>	<u>£1,654,608</u>	<u>£1,401,128</u>
<u>Resources Expended</u>					
Cost of generating funds					
Cost of generating voluntary income		-	£254,921	£254,921	£239,852
Charitable activities		£1,006,197	£304,794	£1,310,991	£1,216,943
Governance costs		-	£13,576	£13,576	£17,065
Total Resources Expended	6	<u>£1,006,197</u>	<u>£573,291</u>	<u>£1,579,488</u>	<u>£1,473,860</u>
<u>Net Incoming / (Outgoing) Resources for the Year</u>					
	8	<u>£53,964</u>	<u>£21,156</u>	<u>£75,120</u>	<u>(£72,732)</u>
Transfers between Funds		£10,066	(£10,066)	-	-
Net movement in Funds		<u>£64,030</u>	<u>£11,090</u>	<u>£75,120</u>	<u>(£72,732)</u>
Total Funds Brought Forward					
at 1 April		£97,777	£248,505	£346,282	£347,422
Addition of Viva Network Africa		-	-	-	£71,592
Total Funds Carried Forward		<u>£161,807</u>	<u>£259,595</u>	<u>£421,402</u>	<u>£346,282</u>
at 31 March					

The charity has no other recognised gains or losses for the year other than those set out in the Statement of Financial Activities above. All of the activities of the charity are classed as continuing. Movements in funds are shown in Note 16.

CONSOLIDATED AND CHARITY BALANCE SHEETS**At 31 March 2014**

	Note	Group 2014	Group 2013	UK Charity 2014	UK Charity 2013
Fixed Assets					
Tangible Assets	10	£668,785	£686,549	£667,946	£685,225
Investments	11	£18	£18	£18	£18
		£668,803	£686,567	£667,964	£685,243
Current Assets					
Debtors	12	£8,285	£19,265	£39,428	£19,265
Cash at bank and in hand		£271,965	£88,634	£122,892	£17,619
		£280,250	£107,899	£162,320	£36,884
Current Liabilities:					
Creditors falling due within one year	13	£110,760	£56,028	£107,215	£49,082
		£169,490	£51,871	£55,105	(£12,198)
Net Current Assets					
		£838,293	£738,438	£723,069	£673,045
Long Term Liabilities					
Creditors falling due after one year	14	£409,884	£382,602	£409,884	£382,602
Provisions for liabilities and charges	15	£7,007	£9,554	£7,007	£9,554
		£416,891	£392,156	£416,891	£392,156
Net Assets					
	17	£421,402	£346,282	£306,178	£280,889
Funds					
Restricted Funds	16	£161,807	£97,777	£101,805	£53,702
Unrestricted Funds		£259,595	£248,505	£204,373	£227,187
		£421,402	£346,282	£306,178	£280,889

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The financial statements were approved and authorised for issue by the Board of Directors and trustees on 18 July 2014 and signed on their behalf by:



Nicholas Bamber, Chair of Trustees



Miles Buttrick, Chair of Finance and Risk Subcommittee

accounting policies

a) Basis of preparation

The financial statements have been prepared under the historical cost convention and the Companies Act 2006. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in April 2005 and applicable accounting standards.

b) Company status

The charity is a company limited by guarantee. The members of the company are the Trustees named on the inside back cover. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

c) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Funds designated by the Trustees for a specific purpose are also unrestricted. Restricted funds

are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income and gains are allocated to the appropriate fund.

d) Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. Income is only deferred where the donor has specifically stated that this is to be expended in a future financial year. Such amounts are carried forward in creditors. Gifts in kind donated for distribution are included at valuation and recognised as income when they are

distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the costs.

Intangible income, which comprises donated services, is included as income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party. No amounts are included in the financial statements for services donated by volunteers.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

e) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Costs of generating

voluntary income are the costs associated with attracting voluntary income and include the costs of producing fundraising materials. Charitable activities are all the resources expended by the charity in the delivery of goods and services to achieve its charitable aims and objects. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of resources. Costs relating to a particular activity are allocated directly; others are apportioned on a per capita basis.

Rentals applicable to operating leases are charged to the SOFA over the period in which the cost is incurred.

f) Tangible fixed assets and depreciation

Tangible fixed assets valued greater than £1,000 are capitalised and included at cost including any incidental expenses of acquisition.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the costs on a straight line basis over their expected useful economic lives as follows:

Property: 2%
Furniture and fittings: 15%
Office equipment: 25%/33.3%

The purchase price of the property is considered to be split as follows: £154,000 – land (which is not depreciated) and £611,858 for building which is depreciated as above. The cost of the building includes an estimate of the irrecoverable VAT.

g) Foreign currencies

Transactions in foreign currencies are recorded at the exchange rate for the last date of the month in which they occur. (In prior years transactions in foreign currencies were recorded at the average exchange rate for the year.) Monetary assets and liabilities are retranslated at the rate of exchange ruling at the balance sheet date. All differences are taken to the SOFA.

h) Basis of preparation of group financial statements

The group financial statements consolidate the charity and its related charities in the United States, Hong Kong and Uganda made up to 31 March 2014. The net incoming resources of the related charities are consolidated from the dates of inception of the charities.

i) Network Direct Delivery

“Network Direct Delivery” are typically small amounts of funding that we receive specifically for networks and projects that we support. We pass these on less an administrative charge. These funds are shown within incoming and outgoing resources in the SOFA and are treated as restricted funds.

	Restricted Funds 2014	Unrestricted Funds 2014	Total Funds 2014	Total Funds 2013
Note 2				
<u>Voluntary Income</u>				
Donations & Gifts	£157,934	£525,787	£683,721	£661,671
Network Direct Delivery	£216,760	-	£216,760	£197,493
Total	£374,694	£525,787	£900,481	£859,164

"Network Direct Delivery" are funds received specifically for networks and projects that we support that we pass on less an administrative charge.

	Restricted Funds 2014	Unrestricted Funds 2014	Total Funds 2014	Total Funds 2013
Note 3				
<u>Activities for Generating Funds</u>				
Office Rental	-	£33,069	£33,069	£20,610
Sundry	-	£656	£656	£47
Events	-	£2,584	£2,584	-
Total	-	£36,309	£36,309	£20,657

	Restricted Funds 2014	Unrestricted Funds 2014	Total Funds 2014	Total Funds 2013
Note 4				
<u>Incoming Resources from Charitable Activities</u>				
Grants	£685,467	£29,894	£715,361	£519,507
Total	£685,467	£29,894	£715,361	£519,507

	Restricted Funds 2014	Unrestricted Funds 2014	Total Funds 2014	Total Funds 2013
Note 5				
<u>Other Incoming Resources</u>				
Sundry	-	£2,407	£2,407	£1,665
Total	-	£2,407	£2,407	£1,665

	Cost of Generating Voluntary Income	Charitable Activities						Total 2013		
		Developing Local Networks		Developing International Partnerships		Developing Effective Mobilisation			Support Costs	Total 2014
		2014	2014	2014	2014	2014	2014			
Note 6										
Total Resources Expended										
Number of Staff	4.11	4.67	1.00	2.52	0.00	1.25	13.55	15.99		
Grants Payable (note 7)	-	£802,185	-	-	-	-	£802,185	£685,085		
Direct Programme Costs	-	£130,491	-	-	-	-	£130,491	£58,921		
Staff Costs (note 9)	£170,500	£146,190	£49,197	£59,748	-	£54,279	£479,914	£454,732		
Consultants	£7,117	-	-	-	-	-	£7,117	£81,090		
General Costs	-	£15,282	£5,768	£20,672	-	£15,723	£57,445	£95,812		
Fundraising Costs	£38,681	-	-	-	-	-	£38,681	£23,765		
Depreciation	-	£254	-	-	-	£17,510	£17,764	£19,971		
Premises	-	£2,003	-	-	-	£15,109	£17,112	£19,160		
Interest Payable	-	-	-	-	-	£8,034	£8,034	£7,384		
Office Costs	-	-	-	-	-	-	-	£7,337		
Audit	-	-	-	-	£9,895	-	£9,895	£16,233		
Other (incl. Exchange Difference)	-	£2,238	-	-	£3,681	£4,931	£10,850	£4,370		
Sub-Total	£216,298	£1,098,643	£54,965	£80,420	£13,576	£115,586	£1,579,488	£1,473,860		
Allocated Support Costs	£38,623	£43,885	£9,397	£23,681	-	(£115,586)	-	-		
Total	£254,921	£1,142,528	£64,362	£104,101	£13,576	-	£1,579,488	£1,473,860		

Support Costs are allocated on the basis of the number of Full Time Equivalent Staff in the team.

Total 2013	£239,852	£961,177	£99,330	£156,436	£17,065		£1,473,860	
Total Support Costs 2013						£117,886		

Note 7	Number	Amount	Number	Amount
<u>Grants Payable</u>	2014	2014	2013	2013
Individuals	20	£40,138	7	£19,815
Organisations	21		28	
Crane Network		£325,267		£211,607
Red Viva		£126,623		£109,591
Shalom Global Foundation		£75,005		£82,318
Casa Viva		£46,543		£69,694
CarNetNepal		£18,463		£41,873
Evangelical Fellowship India		-		£35,641
Youth for Christ		£38,164		£20,470
St Aldate's PCC		£34,173		£13,174
Oxford Ventures for Social Enterprise		-		£10,999
PCMN		£20,414		£5,982
Kerygma, Delhi, India		£30,723		-
Connect (South Africa)		£14,247		£4,228
Viva Network Zimbabwe		£14,820		£4,622
Others (less than £10,000 each)		£17,605		£55,071
		£802,185		£685,085

In 2013 there was a single grant to an individual of £10,731. All other grants to individuals in 2013 and 2014 were less than £10,000.

Note 8	Year Ending	Year Ending
<u>Net incoming / (outgoing) resources</u>	2014	2013
Depreciation of tangible fixed assets owned by the company	£17,764	£19,971
Operating lease rentals - plant and equipment	£430	£430
Auditors' remuneration:		
UK	£7,500	£7,665
US	£1,614	£4,949
Hong Kong	£505	£510
Uganda	£276	£3,109
	£28,089	£36,634

Note 9	Year Ending	Year Ending
<u>Staff Costs and Numbers</u>	2014	2013
Staff costs were as follows:		
Group Wages and Salaries	£444,646	£416,012
Employers' National Insurance or Equivalent	£35,268	£38,720
	<u>£479,914</u>	<u>£454,732</u>

	Year Ending	Year Ending
	2014	2013
Average number of full time equivalent employees during the year was as follows:		
Generating Voluntary Income	4.11	4.33
Developing International Partnerships	1.00	1.70
Developing Local Networks	4.67	5.26
Developing Effective Mobilisation	2.52	3.10
Support Staff	1.25	1.60
	<u>13.55</u>	<u>15.99</u>

No trustee received any remuneration or benefits in kind (2013: nil).

Trustees received reimbursement of expenses amounting to £nil in the current year (2013: £nil).

No employee received remuneration amounting to more than £60,000 in either year.

In addition to the employed staff, the average monthly number of volunteer staff offering services to the group were 3 full-time equivalents. None of these volunteer staff, nor any person connected with them has received or is due to receive any remuneration for the year directly from the Charity.

Note 10
Tangible Fixed Assets

	Group				Charity			
	Property Freehold	Furniture & Fittings	Office Equipment	Total	Property Freehold	Furniture & Fittings	Office Equipment	Total
Cost or Valuation								
at 1 April 2013	£765,858	£47,981	£36,856	£850,695	£765,858	£44,508	£19,232	£829,598
Additions	-	-	-	-	-	-	-	-
Disposals	-	(£190)	(£978)	(£1,168)	-	-	-	-
at 31 March 2014	£765,858	£47,791	£35,878	£849,527	£765,858	£44,508	£19,232	£829,598
Depreciation								
at 1 April 2013	£85,734	£43,788	£34,624	£164,146	£85,734	£40,633	£18,006	£144,373
Disposals	-	(£190)	(£978)	(£1,168)	-	-	-	-
Charge for year	£12,273	£3,815	£1,676	£17,764	£12,273	£3,781	£1,225	£17,279
at 31 March 2014	£98,007	£47,413	£35,322	£180,742	£98,007	£44,414	£19,231	£161,652
Net Book Value								
at 31 March 2014	£667,851	£378	£556	£668,785	£667,851	£94	£1	£667,946
at 31 March 2013	£680,124	£4,193	£2,232	£686,549	£680,124	£3,875	£1,226	£685,225

Note 11**Investments**

At 31 March 2014 investments comprise shares in The Gallery (Oxford) Ltd, a property management company that maintains the exterior communal areas of the UK charity office site (company no. 5766585). The charity owns 18.09% of the £100 ordinary share capital of the company. At 31 March 2014 the aggregate of the share capital and reserves of The Gallery (Oxford) Ltd was £100 and the profit for the year was nil.

	Group 2014	Group 2013	UK Charity 2014	UK Charity 2013
Note 12				
<u>Debtors: Amounts due within one year</u>				
Gift Aid Debtor	£2,366	£8,255	£2,366	£8,255
Recalled Bank Transfer	-	£8,676	-	£8,676
Intragroup Transactions	-	-	£31,143	-
India Loan Fund	£1,312	-	£1,312	-
Other Debtors	£4,607	£2,334	£4,607	£2,334
	<u>£8,285</u>	<u>£19,265</u>	<u>£39,428</u>	<u>£19,265</u>

	Group 2014	Group 2013	UK Charity 2014	UK Charity 2013
Note 13				
<u>Creditors: Amounts due within one year</u>				
Bank Loans and Overdrafts	£11,671	£26,350	£11,671	£26,350
Trade Creditors	£6,339	£6,423	£5,146	£5,723
Other Taxation and Social Security	£11,750	£9,344	£11,750	£9,344
India Loan Fund	£1,450	-	£1,450	-
Accruals	£9,852	£13,911	£7,500	£7,665
DFID GEC Funds Deferred	£69,698	-	£69,698	-
	<u>£110,760</u>	<u>£56,028</u>	<u>£107,215</u>	<u>£49,082</u>

The Bank Loan above is repayable by instalments.

Other than the DFID GEC Funds there was no deferred income at 31 March 2013 or 31 March 2014.

	Group 2014	Group 2013	UK Charity 2014	UK Charity 2013
Note 14				
<u>Creditors: Amounts due after one year</u>				
Bank Loan	£409,884	£382,602	£409,884	£382,602
	<u>£409,884</u>	<u>£382,602</u>	<u>£409,884</u>	<u>£382,602</u>

Included within Creditors in notes 13 and 14 above is a bank loan secured on freehold property of £427,000 which represented 60% of the original value of the property. The loan is fully repayable in less than 5 years, although repayments are calculated on a 20 year profile from 2013. Interest is currently charged at 2.47%.

	Group 2014	Group 2013	UK Charity 2014	UK Charity 2013
Note 15				
<u>Provision for Liabilities and Charges (VAT)</u>				
at 1 April	£9,554	£12,101	£9,554	£12,101
Released in year	(£2,547)	(£2,547)	(£2,547)	(£2,547)
Carried forward on 31 March	<u>£7,007</u>	<u>£9,554</u>	<u>£7,007</u>	<u>£9,554</u>

The above provision relates to the non-business proportion of VAT that was reclaimed from the HMRC on the purchase of Unit 8, The Gallery. The non-business proportion is less than 17% and is repayable over the coming 3 years.

	Opening Balance 2013	Incoming Funds 2013-14	Outgoing Funds 2013-14	Transfers 2013-14	Closing Balance 2014
Note 16					
<u>Statement of Funds</u>					
Unrestricted Funds					
General Funds	£248,505	£594,447	(£573,291)	(£10,066)	£259,595
Total Unrestricted Funds	<u>£248,505</u>	<u>£594,447</u>	<u>(£573,291)</u>	<u>(£10,066)</u>	<u>£259,595</u>
Restricted Funds					
Network Direct Delivery	£19,099	£322,227	(£317,894)	£3,138	£26,570
Bolivia	-	£1,000	(£1,000)	-	-
Cambodia	-	£9,228	(£6,224)	-	£3,004
Central America	-	£29,167	(£29,167)	-	-
Christmas Parties	£14,645	£7,888	(£10,480)	-	£12,053
"Doorsteps" project in Hong Kong	-	£16	(£16)	-	-
East Africa	(£1,817)	£5,501	(£8,756)	£5,072	-
Guatemala	-	£52,559	(£40,944)	-	£11,615
Honduras	-	£60	(£60)	-	-
India	£22,717	£55,734	(£47,853)	-	£30,598
Nepal	£5,558	£54,047	(£51,104)	-	£8,501
Philippines	-	£42,203	(£24,350)	-	£17,853
South Africa	-	£1,933	(£1,933)	-	-
Training	-	£1,500	(£1,500)	-	-
Uganda	£26,588	£2,228	(£25,909)	£1,856	£4,763
Uganda - DFID GEC Project	-	£446,676	(£405,821)	-	£40,855
World Weekend of Prayer	-	£1,000	(£1,000)	-	-
Zimbabwe	£10,987	£27,194	(£32,186)	-	£5,995
Total Restricted Funds	<u>£97,777</u>	<u>£1,060,161</u>	<u>(£1,006,197)</u>	<u>£10,066</u>	<u>£161,807</u>
Total Funds	<u><u>£346,282</u></u>	<u><u>£1,654,608</u></u>	<u><u>(£1,579,488)</u></u>	<u><u>-</u></u>	<u><u>£421,402</u></u>

"General Funds" represents the free funds of the charity which are not designated for particular purposes.

"Network Direct Delivery" are funds received specifically for networks and projects that we support that we pass on less an administrative charge. "Christmas Parties" represents donations received to hold Christmas parties for deprived children to link them with projects and build the ability of the network to deliver joint action programmes. "Training" represent funds for specific training programmes. All other countries/regions represent funds for work in our networks in those countries/areas.

Fund transfers are as follows:

Network Direct Delivery includes £5,395 reclassified from 'Uganda' to this category for internal accounting purposes; the balance are funds released by the donor subsequent to the original donation;

East Africa's figure are for funds that were disbursed last year but subsequently returned but not correctly analysed upon return;

The balance relate to other minor corrections in restricted funds from 2013/14.

	Note	Restricted Funds 2014	Unrestricted Funds 2014	Total Funds 2014	Total Funds 2013
Note 17					
<u>Analysis of Group Net Assets between Funds</u>					
Fixed Assets	10,11	-	£668,803	£668,803	£686,567
Net Current Assets		£161,807	£7,683	£169,490	£51,871
Creditors: Amount due after one year	14	-	(£409,884)	(£409,884)	(£382,602)
Provision for liabilities and charges	15	-	(£7,007)	(£7,007)	(£9,554)
Total		£161,807	£259,595	£421,402	£346,282

Note 18**Operating Leases**

The forecast amount payable on non-cancellable operating leases during the 2013/14 financial year is as follows:

Date of Expiry of Contract	Property 2014	Property 2013	Equipment 2014	Equipment 2013
Less than a year	-	-	-	-
1-5 years	-	-	£430	£430
More than five years	-	-	-	-

Note 19**Related Parties**

Financial transactions have occurred between Viva Network (UK) and each of the following related parties:

	Value 2014	Nature of Transactions	Further Information
The Gallery (Oxford) Ltd	£717	Shared grounds costs	Note 10
Viva Network North America	£189,864	Transfer of funds raised in US to UK	
Viva Network (Hong Kong) Ltd	£39,996	Transfer of funds raised in HK to UK	"Structure, Governance and Management"
Viva Network Africa	£6,453	Transfer of funds raised in UK,US and Hong Kong to Africa; also Gifts in Kind from UK to Africa	
Banbury Community Church	£500	Donations from church members to Viva	-
Tearfund	£25,000	Grant payments to Viva for two programmes	-
St Aldate's Church, Oxford	£1,312	Donations from church members to Viva	-
St Aldate's Church, Oxford	£34,173	Grant payments from Viva	-

Viva is a shareholder in The Gallery and the controlling entity of Viva Network North America, Viva Network (Hong Kong) Ltd and Viva Network Africa. Stuart Pascall (a Viva trustee), was an employee of Banbury Community Church. Miles Buttrick (a Viva trustee), is a member of Tearfund. Richard Hunter (a Viva trustee) is a trustee of St Aldates PCC.

summary information

Company registration number: 3162776
Charity number: 1053389
Registered office: Unit 8, The Gallery, 54 Marston Street, Oxford, OX4 1LF

Directors and Trustees: Nicholas Bamber (Chair)
Miles Buttrick
Richard Hunter
Stuart Pascall
Scott Hannah (also chair of Viva Network North America)
Roy Huang (also chair of Viva Network (Hong Kong) Limited)
Minakhi Chowdhury-Westlake (appointed 26 April 2013)
Sarah Powley (appointed 2 May 2014)
Simon Laver (resigned 26 April 2013)
Bent Christiansen (resigned 5 October 2013)

Company Secretary: Martin Hull

Board Subcommittees: Finance and Risk
Miles Buttrick (Chair), Sarah Powley
Fundraising
Richard Hunter (Chair), Minakhi Chowdhury-Westlake
Network Development and People
Stuart Pascall (Chair), Nicholas Bamber, Martin Hull

Leadership Team: Andy Dipper – Chief Executive (until 31 March 2014)
Brian Wilkinson – Head of Network Development
Shelagh Windsor-Richards – Head of People Development
Martin Thomas – Head of Mobilisation
Mark Stavers – Head of Support Services / Interim CEO (from 1 April 2014)

Bank: Nat West Bank Plc, 189 Cowley Road, Oxford, OX4 1UY

Auditors: Godfrey Wilson Ltd, Chartered Accountants and Statutory Auditors, Unit 5.11
Paintworks, Bath Road, Bristol, BS4 3EH

The annual report and the financial statements include the results of Viva Network North America, Viva Network (Hong Kong) Ltd and Viva Network Africa which are related charities that are managed and influenced by Viva Network (referred to as “Viva” throughout this report).

We are **inspiring lasting change in children's lives** through the power of **collective action** because we have a vision to see children **safe, well and fulfilling their God-given potential.**

Viva, Unit 8, The Gallery, 54 Marston Street, Oxford, OX4 1LF

01865 811660 | info@viva.org | viva.org

Registered charity no. 1053389

