



Annual Report 2017



Akansha is 14 years old and lives in a city in north India.

She wishes she had been born a boy.

Sadly, Akansha's beliefs are echoed across the country. According to a survey by the government's Ministry of Women and Child Development, almost half of girls in India have the same feelings. Cultural attitudes and tradition mean sons are more highly valued than daughters in many families.

Thankfully, Akansha's outlook on life is slowly changing as she takes part in the 'Dare to be Different' mentoring course, run at her school by Viva Himalaya Network, one of six Viva partner networks in India. This training helps to improve girls' self-esteem, increases their understanding of their rights and enables them to be confident in taking part in decisions that affect their lives.

Akansha is on a journey of discovering her identity and understanding her purpose. She says, "I have no parents, so I live here in the school's hostel and stay with an aunt and grandmother during holidays.

"I used to unnecessarily start fights with people, but now I have stopped that and, thanks to the course, I am choosing friends carefully. My friends ask me, 'Why have you changed so much?' and I have told them about the mentoring that Viva has been doing here, and how it has been changing my life tremendously."

Akansha's smile tells a story of transformation and it is the same for 1,200 girls who have been helped by 'Dare to be different' in India.

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Viva is passionate about releasing children from poverty and abuse.

We bring lasting change to vulnerable children by growing locally-led networks of churches and organisations. We help people achieve more together than they can alone – allowing us to dream big dreams for whole cities.

Viva has more than 20 years' experience in catalysing collaborative action. Our programmes unlock local resources and inspire churches to serve children and families, in partnership with others, and to fulfil the God-given mandate to care for the vulnerable.

Viva grows city-based networks in four ways:

- By **connecting** churches and organisations working with children at risk.
- By **capacity building** to improve the practice and care of the children they reach.
- By mobilising them in **collective action programmes** to impact children on a larger scale, focusing on particular solutions.
- By having a **city-wide influence** through partnering with other civil society groups and city authorities in order to bring about greater change for children.

Viva wants to see cities where:

- Children are transformed through **education**.
- Children are safe from **violence** and domestic abuse.
- Children are free from sexual exploitation and **trafficking**.
- **Families** are strengthened to prevent breakdown, restoration is facilitated and alternative care options are provided.
- **Girls'** potential is realised and their self-esteem raised.
- Children are protected in **emergency** situations such as disaster or conflict.
- Young people living in the West **thrive** and reach their potential despite modern culture and peer pressure.

Achievements 2016-17

Last year, we worked with 37 partner networks running 198 collaborative programmes in 66 cities across 22 countries to help 1.4 million children.

Each partner network runs a different set of programmes, tailored to the needs of the area in which it works. It is through this that we see lives and whole cities transformed.

Here are seven highlights from around the world during the past year, focused around our themes:

Getting girls back to school in Uganda

Over the past four years, Viva has worked with its partner network CRANE to help improve the life chances of marginalised girls aged 9-18 years, particularly through providing accelerated catch-up education to girls of all ages and abilities who had dropped out, or were at risk of dropping out, of school. By the end of the programme in February 2017, 3,629 girls had been enrolled in 22 Creative Learning Centres, with 2,242 of these girls graduating from the centres to another form of learning or level of formal or vocational education. Additionally, training was given to 705 teachers from 46 mainstream schools, 55 family mentors and 1,224 parents. Almost 7,000 children accessed the mobile library and nearly 700 used the IT bus. The programme is part of the UK Government's Department for International Development's Girls' Education Challenge.

Keeping children safe from violence in Latin America

Latin America has the highest rate of per capita homicides in the world, with three in ten of these adolescents. More than two million children in the region are exploited sexually each year. The issue of violence against children is the focus for all of Viva's partner networks in Central and Latin America, and it is being tackled at a grassroots level with parents, families and churches, and also with advocating to governments. Last year, 5,825 leaders in Venezuela, Argentina and Guatemala were trained in Christian values to prevent violence (in partnership with Samaritan's Purse), with 4,000 teenagers in Honduras trained in advocacy skills to prevent corruption. In Paraguay, Viva's partner network is actively promoting and lobbying for opening Local Justice Offices for the protection the children, and 40 network members have been trained to be part of the local protection committees. Networks in Paraguay and Costa Rica are leading the process for approving a more stringent law to stop physical and degrading punishment against children.

Standing up to sexual abuse and trafficking in the Philippines

Children are commonly trafficked for exploitation in the sex trade in the Philippines – an estimated 60,000 to 100,000 children are involved in prostitution rings. Viva's partner network, Philippine Children's Ministries Network (PCMN), is committed to changing a culture of neglect and abuse to one of valuing, nurturing and protecting children. PCMN's Youth for Safety advocacy campaign is designed to educate children on how to recognise, report and therefore prevent child sexual abuse. The programme has grown significantly over the last year and there are now 300 youth advocates based in five areas of the country. Regular training for the young people includes courses on children's rights, sexual abuse prevention and online safety, and supports them to stand up for themselves and for others. Last year, 'Youth for Safety' was formally registered as a youth organisation with the Philippines government – a hallmark of the respect shown to PCMN.

Family reintegration in Uganda

Viva and CRANE's vision is see a shift towards family-based care from institutional care and to recognise that the local church plays a key role in achieving successful family-based care. We do this by helping children and families to settle back in a family by providing counselling, economic empowerment and essentials such as bedding, clothes and food. In total, since the start of the programme five years ago, 1,159 children have been reintegrated into families. We have trained and equipped local churches to help the concept of foster care to take root. In the last two years, 41 churches, 41 family coaches and 410 families at risk of separation have received support, and 216 church and community leaders have been trained in family-based care. A total of 37 children have been fostered since January 2015. Additionally, 19 Child Care Institutions have committed to change practices to conform to government requirements and ensure that 150 children per year are transited to family-based care, supported by local churches. At a city-wide level, 120 church leaders attended an annual conference in May 2016, with follow-up meetings throughout the year.

Raising girls' self-esteem in India

There is deep-rooted gender inequality in India. Families are less likely to invest in a girl's education or health, because she will eventually leave them to join another family. This limits her opportunities and makes her more vulnerable to early marriage, child labour or trafficking. Viva's six partner networks in India, comprising a total of 500 local churches and organisations, are working collaboratively for girls to be as equally valued as boys, their rights and safety ensured, and their hopes and opportunities for the future secured. A key programme is 'Dare to be different' where girls are mentored about knowing their worth, purpose and value, how to protect themselves and how to make wise choices. Around 1,200 girls have been helped by the programme, and 100 mentors have been trained. As a result we have seen family relationships restored and girls getting better grades at school.

Children in emergencies in Lebanon and Syria

Viva has been working in partnership with Christian relief and development agencies to develop tools and resources to support work with children in emergencies. As part of this, Viva has continued to work alongside local Lebanese NGO, LSESD, and to support the work of their local church partners with vulnerable Syrian communities. With half of Syrian refugee children still out of school, Viva has supported the development of a community of good practice around education in emergencies in Lebanon. We have offered quarterly training and networking opportunities for educators from 15 churches that are providing vital non-formal education for more than 1,000 Syrian children across Lebanon. Viva has continued to provide child protection training and mentoring, and has supported the development of child-focused projects, including three 'child friendly spaces' inside Syria, currently reaching 720 children with critical psychosocial support and a safe place to play.

Young people thriving in Oxford

As children, young people and families in the West suffer the effects of family breakdown and social isolation, and as public services continue to be cut, the Church has an unprecedented opportunity to embody God's unconditional love in the local community. Viva's response is 'Doorsteps', a growing network in Oxford comprising 300 contacts from local churches and community groups, and with significant partnerships at police and council level. Its first collaborative programme is 'Find your fire', which seeks to support vulnerable young people in East Oxford, particularly those with multiple needs. Launched in September 2016, 15 teenagers have learned to develop their own skills and increase in confidence to improve their life chances and employability. They also receive an accredited qualification at the end of the nine-month course. 'Find your fire' is supported by Oxford City Council's Youth Ambition Fund.

Behind the scenes – staff, fundraising and finances

Our staff (both paid and volunteer) are crucial to Viva's success. Over the last year we have appointed new staff members in finance, fundraising and programmes. We continue to be very grateful to those who volunteer. John Walden, Martin Hull, Lesley Barter, Tony Houghton, Nessie Webster, Jenny Evans, Brenda Darke, Kerstin Bowsher, Ali Whealy, Georgina Chetwynd, Anne Gallacher and Monimala Sengupta – we salute you!

The finances show an increase of £78,160 in Unrestricted funds during the year. Unrestricted income was up on last year (£719,195 against £553,531) due to the excellent work of our fundraising team and the receipt of legacies which offset the increased costs.

This year we successfully completed the Girls Education Challenge project that we were awarded by the Department for International Development in 2013. The previous year we were holding funds for this project at the year end. Expenditure was greater than income in the current year as we concluded the project so there was a significant reduction in the balance of Restricted Funds.

The overall effect is that Total Reserves have reduced to £884,758 as total income is down to £2,047,736 from £2,311,843 and total expenditure rose from £1,856,863 to £2,270,438. However, the underlying financial position continues to be stable with significant unrestricted net current assets. It is the intention of the trustees to continue to keep reserves in line with our reserves policy as well as designating some of this year's surplus to facilitate the growth and expansion of the charity, over the next 12 months, to ensure that it is even better equipped to help bring more hope and lasting change to the children's lives

Making cities safer for children: Viva's five-year strategy (2016-2021)

Viva is passionate about releasing children from poverty and abuse worldwide. The problems children face are complex and deep-rooted, and they require an ambitious, creative and strategic response.

Over the past 21 years, Viva has helped pioneer and refine a collaborative approach that is being increasingly adopted throughout the development sector. We have significant experience, over many years and across many locations, of building locally-led networks of churches and organisations that deliver collective action programmes designed to tackle the root causes of problems affecting children. This joined-up approach delivers a level of scale and reach that would not be possible for a single organisation.

Viva was birthed in prayer by people with a vision to live out the biblical commands to work together in unity and to protect and care for children, particularly the fatherless. Bill Hybels asserts that 'the local church is the hope of the world', and it is our experience that when you inspire a church to reach out to the children on its doorstep you can call on a body of people with a mandate to serve, pray and give sacrificially. When this happens something beautiful and powerful is being built – the unseen, upside-down kingdom of God – in which children are no longer marginalised or exploited, but protected, valued and loved.

Central to Viva's strategy over the next five years is a clearly defined city-wide focus. Working with partner networks in a city facilitates effective networking and shared vision, and gives access to a concentration of civil society groups and government agencies. Collective action in a defined area against a defined goal can generate demonstrable results, catching the attention of decision-makers and influencers, and catalysing the kind of societal change needed to bring solutions to otherwise intractable issues facing vulnerable children.

Each city-wide solution strategy is designed to include three tracks:

- Prevention, awareness and advocacy targeting general public attitudes and behaviours
- Rescue, and direct interventions with children and families
- Restoration, and holistic care for children and families

Viva has four clear stages to growing its city-based partner networks, each of which have an accumulative effect in building together the effectiveness, outputs and impact of the network. We **connect** churches and organisations that are working with children at risk. We then **build their capacities** to improve the practice and care of the children they reach. Next, we mobilise them in **collective action programmes** to impact children on a larger scale, focusing on particular solutions. Finally, our ultimate goal is to have a **city-wide influence**, through partnering with other civil society groups and city authorities, in order to bring about greater change for children.

During this period, Viva is implementing plans designed to deliver city-wide solutions in seven key areas:

1. **Transforming children through education.** Our goal is to see children in school – learning, thriving and able to contribute to society – and our focus will be on Uganda. Investing in education is crucial to reducing infant mortality, combatting poverty and preventing disease. Viva will continue its programme to re-educate marginalised girls who have dropped out of school, train teachers to ensure learning is child-focused, engage community mentors to develop parenting skills and network together educational institutions so that children are engaged in reading, sports and the creative arts.
2. **Keeping children safe.** Our goal is to see children free from violence and domestic abuse, and our focus will be on Central America. Violence against children in the region is endemic, even in the home. Viva will run a six-city programme harnessing the power of volunteers working in partnership with local authorities to rescue and rehabilitate children living in abusive situations and bring about a change of attitude that will keep 35,000 children safe from violence.
3. **Making child trafficking history.** Our goal is to see children free from sexual exploitation and trafficking, and our focus will be on Nepal and the Philippines. Parents living in poverty are vulnerable to trafficking recruiters and their promise of regular income. Viva will mobilise thousands of volunteers to help women set up small businesses and generate an income, provide educational support to vulnerable children and spread the anti- trafficking message as widely as possible, so the public knows how to spot and stop abuse.
4. **Resettling children into families.** Our goal is to see struggling families strengthened and abandoned children growing up in families rather than institutions, and our focus will be on Uganda. Children living in institutions are much less likely to thrive than others. Viva will help resettle abandoned children in loving families, and will provide these families with counselling, income-generating advice and practical support.
5. **Unlocking the potential of girls.** Our goal is to see girls valued, safe from exploitation and able to meet their potential, and our focus will be on India. Many Indian girls face extreme prejudice; their education is a low priority and harassment and abuse are common. Viva will train and support volunteers from local churches to challenge discrimination, report abuse and provide mentoring to girls so they can play a positive part in society.
6. **Protecting children in emergencies.** Our goal is to see child protection a priority when disaster hits, and we will focus on the Philippines and Lebanon. In a volatile world where disasters such as flooding, typhoons and conflict affect already fragile communities, children are often the hardest hit. Viva will train community leaders to know what to do when disaster strikes, and will respond with practical and psycho-social support, helping children to live through and recover from traumatic events.
7. **Helping young people thrive.** Our goal is to see young people who are affected by mental health issues find hope and help, and our focus will be on Oxford, UK. Mental health issues have been increasing rapidly amongst young people in western societies, while care and provision is being cut. Viva will catalyse a collaborative response from local churches and other providers to the complex needs of young people in order to increase their self-esteem and resilience.

As an organisation we seek to be generous and open-handed, and are committed to sharing our resources, learning and expertise freely and widely within the Christian and development community. We call it 'advocating and agitating': we will use our focus on quality and collaboration, and our convening power to ensure more children are helped more effectively by more people.

These are ambitious aims, but big problems need bold, joined-up thinking and concerted, joined-up action. We have a 21-year track record and access to the power of 4,500 passionate and determined grassroots organisations working in unity. We trust in a God who specialises in transformation, and whose gaze never wavers from the fatherless, the abandoned and exploited. For these reasons, we are looking forward with confidence and expectation to what we can achieve together to help children during this five-year period.

Trustees' Annual Report

The Trustees present their report and the audited financial statements for the year ended 31 March 2017. Reference and administrative information set out on the back page 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 (effective January 2015).

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).

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 Leadership Team. This group is considered the 'key management personnel'. 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.

Pay of key management personnel

The pay for the key management personnel is reviewed by the 'network development and people' subcommittee of the board annually and changes (other than inflationary increases applied to all staff) are considered and approved by the board. When

setting the pay for this group primary consideration is given to equivalent roles in other similar-sized charities.

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 to 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 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 has control over Viva Network Africa.

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 'Finance and Risk' subcommittee considers high-risk items at every meeting and the Board of Trustees regularly reviews an assessment of the risks to which the charity is exposed. The review looks at the key risks facing the charity in delivering its objectives, current action being taken to address the risks and additional actions that can be taken to address the identified risks.

The main risks that the charity is currently exposed to are:

- The GECT contract over the next seven years
- Risks of working in certain geographical areas and the ability to operate effectively given more challenging environments
- Continued focus on IT security risks and new Data Protection legislation coming into force

These issues are being addressed through the regular Board reviews, the Leadership team monthly meetings and keeping abreast of the changing political and legal landscape so that the charity can respond quickly.

Grant-making Policies

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

- To advance the Christian faith amongst children at high risk worldwide, especially street children
- To enable an improved quality of life through the relief of poverty, sickness and distress amongst these children
- 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:

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

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. There are no geographic boundaries on the locations we support. In making grants we will seek to develop collaborative action programmes that fulfil our three objects listed above. There are no limits on the amount of grant made. We will normally only make grants to the 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 Policies and Information

Reserves

It is the policy of the charity to carry forward any surplus arising in one year to the next year. Our free reserves policy (excluding reserves invested in fixed asset investments) is to hold unrestricted net current assets to cover at least three months operational expenditure. Unrestricted net current assets at the year end stands at £296,073 which meets the policy. The trustees will seek to ensure this reserve policy figure is maintained by balancing each year's budget and carefully considering how best to use any surplus to meet the objectives of the charity.

Principal funding sources

The principal sources are statutory sources, foundations, major donors and corporates.

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 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 we benefitted from the equivalent of just under 5 full time staff from volunteers and by assigning each of them the equivalent salary for the role they fulfilled for us we have saved just over £90,000 from their contributions.

Trustees' responsibilities

The Trustees (who are also directors of Viva Network for the purposes of company law) are responsible for preparing the Trustees' 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 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.

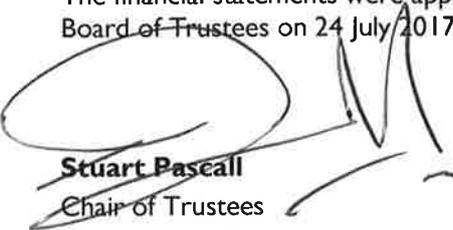
Insofar as the trustees are aware:

- 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 25 November 2016.

The financial statements were approved by the Board of Trustees on 24 July 2017.



Stuart Pascall
Chair of Trustees



Miles Buttrick

Chair of Finance and Risk Subcommittee of Trustees

Independent auditors' report to the members of the Viva Network

We have audited the financial statements of Viva Network Ltd for the year ended 31 March 2017 which comprise the consolidated Statement of Financial Activities, the consolidated and parent Balance Sheet, the consolidated Statement of Cash flows, 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 auditor's 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 the previous page, 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 2017, 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 matters 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

Alison Godfrey

27 JULY 2017

Alison Godfrey BA(Hons) FCA

Senior Statutory Auditor

For and on behalf of

Godfrey Wilson Limited

Chartered Accountants & Statutory Auditors
5th Floor, Mariner House, 62 Prince Street,
Bristol, BS1 4QD

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

	Note	Restricted Funds 2017	Unrestricted Funds 2017	Total Funds 2017	Total Funds 2016
Income from:					
Donations and legacies	2	£89,260	£638,679	£727,939	£748,803
Charitable activity	3	£1,239,281	£44,707	£1,283,988	£1,506,586
Other trading activities	4	-	£28,807	£28,807	£51,264
Investments	5	-	-	-	£5,190
Other	6	-	£7,002	£7,002	-
Total income		£1,328,541	£719,195	£2,047,736	£2,311,843
Expenditure on:					
Raising funds		-	£258,017	£258,017	£259,466
Charitable activities		£1,629,403	£383,018	£2,012,421	£1,597,397
Total expenditure	7	£1,629,403	£641,035	£2,270,438	£1,856,863
Net (losses) on investments		-	-	-	(£5,000)
Net (expenditure) / income	9	(£300,862)	£78,160	(£222,702)	£449,980
Transfers between Funds		-	-	-	-
Net movement in Funds		(£300,862)	£78,160	(£222,702)	£449,980
Reconciliation of funds					
Total funds brought forward		£558,300	£549,160	£1,107,460	£657,480
Total funds carried forward		£257,438	£627,320	£884,758	£1,107,460

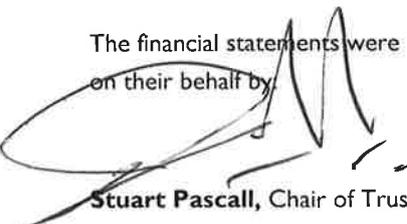
All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 18 to the accounts.

CONSOLIDATED AND CHARITY BALANCE SHEETS**At 31 March 2017**

	Note	Group 2017	Group 2016	UK Charity 2017	UK Charity 2016 (restated)
Fixed Assets					
Tangible Assets	11	£632,527	£643,742	£632,489	£643,377
Investments	12	£18	£18	£18	£18
		<u>£632,545</u>	<u>£643,760</u>	<u>£632,507</u>	<u>£643,395</u>
Current Assets					
Investments held for sale	13	£82,711	-	-	-
Debtors	14	£276,156	£17,688	£372,528	£77,924
Cash at bank and in hand		£326,272	£897,985	£76,253	£696,729
		<u>£685,139</u>	<u>£915,673</u>	<u>£448,781</u>	<u>£774,653</u>
Current Liabilities:					
Creditors falling due within one year	15	£89,346	£92,042	£93,129	£89,116
		<u>£89,346</u>	<u>£92,042</u>	<u>£93,129</u>	<u>£89,116</u>
Net Current Assets					
		<u>£595,793</u>	<u>£823,631</u>	<u>£355,652</u>	<u>£685,537</u>
Total Assets Less Current Liabilities					
		<u>£1,228,338</u>	<u>£1,467,391</u>	<u>£988,159</u>	<u>£1,328,932</u>
Long Term Liabilities					
Creditors falling due after one year	16	£343,580	£358,018	£343,580	£358,018
Provisions for liabilities and charges	17	-	£1,913	-	£1,913
		<u>£343,580</u>	<u>£359,931</u>	<u>£343,580</u>	<u>£359,931</u>
Net Assets					
	19	<u>£884,758</u>	<u>£1,107,460</u>	<u>£644,579</u>	<u>£969,001</u>
Funds					
Restricted funds	18	£257,438	£558,300	£71,726	£470,867
Unrestricted funds					
General funds		£585,038	£549,160	£530,571	£498,134
Designated funds		£42,282	-	£42,282	-
Total Funds		<u>£884,758</u>	<u>£1,107,460</u>	<u>£644,579</u>	<u>£969,001</u>

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 24 July 2017 and signed on their behalf by


Stuart Pascall, Chair of Trustees


Miles Buttrick, Chair of Finance and Risk Subcommittee

CONSOLIDATED STATEMENT OF CASH FLOWS**For the year ended 31 March 2017**

	2017	2016
Cash used in operating activities:		
(Deficit) / Surplus from ordinary activities	(£222,702)	£449,980
Adjustments for:		
Depreciation charges	£12,891	£12,458
Losses on investments	-	£5,000
(Increase) / decrease in debtors	(£258,469)	£35,393
(Decrease) / increase in creditors	(£2,696)	£49,782
Decrease in provisions	(£1,913)	(£2,547)
(Increase) in investments held for sale	(£82,711)	-
Net cash (used in) / provided by operating activities	(£555,600)	£550,066
Cash flows from investing activities:		
Purchase of tangible fixed assets	(£1,675)	-
Proceeds from the sale of investments	-	£145,000
Net cash (used in) / provided by investing activities	(£1,675)	£145,000
Cash flows from financing activities:		
Repayment of borrowing	(£14,438)	(£38,906)
Net cash (used in) in financing activities	(£14,438)	(£38,906)
(Decrease) / increase in cash and cash equivalents in the year	(£571,713)	£656,160
Cash and cash equivalents at the beginning of the year	£897,985	£241,825
Cash and cash equivalents at the end of the year	£326,272	£897,985

I. Accounting Policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Viva meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) 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.

d) 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.

e) 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 £611,857 for building which is depreciated as above. The cost of the building includes an estimate of the irrecoverable VAT.

f) Current asset investments

Current asset investments consist of investment land and property held for sale. Such investments are measured at their fair value.

g) Foreign currencies

Transactions in foreign currencies are recorded at the exchange rate from our consolidation software Fathom as a mid-month average for the SOFA. Monetary assets and liabilities are retranslated at the rate of exchange ruling at the balance sheet date. All differences are taken to the SOFA.

Where the charity engages a bank or other financial institution to deliver a certain foreign currency amount to a third party the amount billed to the charity (typically in one of our operating currencies – GBP, USD or HKD) is used to record the transaction in line with the accounting policy above.

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 2017. 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.

j) Conduit Funds

Conduit funds are monies received for third parties and do not belong to the charity. The incoming funds and outgoing payments are excluded from the Statement of Financial Activities. Any conduit funds in hand at the year end are shown as creditors in the accounts.

k) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

l) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

m) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

n) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

o) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the basis of full-time equivalent staff in each team.

p) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

q) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

r) Creditors

Creditors and provisions are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

s) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

	Restricted Funds 2017	Unrestricted Funds 2017	Total Funds 2017	Total Funds 2016
Note 2				
<u>Income from donations and legacies</u>				
Donations & gifts	£67,122	£563,679	£630,801	£717,016
Legacies	-	£75,000	£75,000	-
Network direct delivery	£22,138	-	£22,138	£31,787
Total	£89,260	£638,679	£727,939	£748,803

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

	Restricted Funds 2017	Unrestricted Funds 2017	Total Funds 2017	Total Funds 2016
Note 3				
<u>Income from charitable activity</u>				
Grants	£1,239,281	£44,707	£1,283,988	£1,506,586
Total	£1,239,281	£44,707	£1,283,988	£1,506,586

The charity receives government grants, defined as funding from the Department for International Development, to fund charitable activities. The total value of such grants in the period ending 31 March 2017 was £735,882 (2016: £1,255,401). There are no unfulfilled conditions or contingencies attaching to these grants.

	Restricted Funds 2017	Unrestricted Funds 2017	Total Funds 2017	Total Funds 2016
Note 4				
<u>Income from other trading activities</u>				
Office rental	-	£28,807	£28,807	£48,741
Sundry	-	-	-	£2,306
Events	-	-	-	£217
Total	-	£28,807	£28,807	£51,264

	Restricted Funds 2017	Unrestricted Funds 2017	Total Funds 2017	Total Funds 2016
Note 5				
<u>Income from investments</u>				
House rental	-	-	-	£5,190
	<u>-</u>	<u>-</u>	<u>-</u>	<u>£5,190</u>
	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>£5,190</u></u>
Note 6				
<u>Other income</u>				
Sundry	-	£7,002	£7,002	-
Total	<u>-</u>	<u>£7,002</u>	<u>£7,002</u>	<u>-</u>
	<u><u>-</u></u>	<u><u>£7,002</u></u>	<u><u>£7,002</u></u>	<u><u>-</u></u>

	Charitable Activities					Total 2017	Total 2016
	Expenditure on Raising funds 2017	Developing Local Networks 2017	Developing Partnerships 2017	Developing Effective Mobilisation 2017	Support Costs (inc Governance) 2017		
Note 7							
<u>Total resources expended</u>							
Number of staff	5.33	6.67	0.20	1.70	2.87	16.77	15.19
Grants payable (note 8)	-	£1,540,178	-	-	-	£1,540,178	£1,177,673
Staff costs (note 10)	£164,282	£220,509	£11,857	£47,815	£64,943	£509,406	£426,473
Depreciation	-	£328	-	-	£12,563	£12,891	£12,458
Premises	-	-	-	-	£16,951	£16,951	£17,352
Interest payable	-	-	-	-	£9,008	£9,008	£9,933
Audit	-	£2,500	-	-	£9,980	£12,480	£12,477
All other costs (including exchange)	£45,593	£82,593	£15,782	£13,452	£12,104	£169,524	£200,497
Sub-total	£209,875	£1,846,108	£27,639	£61,267	£125,549	£2,270,438	£1,856,863
Allocated support costs	£48,142	£60,245	£1,806	£15,356	(£125,549)	-	-
Total	£258,017	£1,906,353	£29,445	£76,623	-	£2,270,438	£1,856,863

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

Grants payable includes some direct operational costs where it is more economic to purchase items for the project in another country

Note 8	Number	Amount	Number	Amount
<u>Grants payable</u>	2017	2017	2016	2016
Individuals	3	£22,167	1	£15,895
Organisations	15		11	
Crane Network		£1,170,001		£828,050
Red Viva		£184,641		£147,091
Red Viva Bolivia		£43,115		£36,741
Shalom Global Foundation		£68,728		£54,120
CarNetNepal		£6,472		£36,064
PCMN		£1,817		£16,287
Mwanza, Tanzania		£5,635		£10,209
Viva Network Zimbabwe		£20,683		£21,177
Others (less than £10,000 each)		£16,919		£12,039
		<u>£1,540,178</u>		<u>£1,177,673</u>

All grants to individuals were less than £10,000.

Note 9	Year Ending	Year Ending
<u>Net income / (expenditure)</u>	2017	2016
Depreciation of tangible fixed assets owned by the company	£12,891	£12,458
Operating lease rentals - plant and equipment	£165	£430
Auditors' remuneration:		
UK	£8,650	£9,340
US	£2,474	£1,869
Hong Kong	£652	£590
Uganda	£704	£679
Trustee indemnity insurance	£311	£266
	<u>£25,847</u>	<u>£25,632</u>

	Year Ending 2017	Year Ending 2016
Note 10		
<u>Staff costs and numbers</u>		
Staff costs were as follows:		
Group Wages and Salaries	£473,592	£393,058
Employers' National Insurance or Equivalent	£33,698	£33,415
Employers' Pension Contributions	£2,116	-
	<u>£509,406</u>	<u>£426,473</u>

No trustee received any remuneration or benefits in kind in either year.

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

The trustees consider members of the "Leadership Team" as disclosed elsewhere in these accounts to be the key management personnel. These staff received £140,679 in salaries and employer pension contributions during the year (2016: £130,437).

Support costs are allocated proportionally, based on the average number of full-time equivalent (FTE) employees during the year.

	Year Ending 2017 FTE Staff	Year Ending 2016 FTE Staff
Raising Funds	5.33	5.60
Developing International Partnerships	0.20	0.40
Developing Local Networks	6.67	5.87
Developing Effective Mobilisation	1.70	2.25
Support Staff	2.87	1.07
	<u>16.77</u>	<u>15.19</u>

The average headcount for 2017 was 19.92 (2016: 17.80).

In addition to the employed staff, the average monthly number of volunteer staff offering services to the group were 4.27 full-time equivalents and if remunerated at appropriate comparable rates to paid staff would have cost us £91,000. 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 11

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 2016	£765,858	£47,791	£35,878	£849,527	£765,858	£44,508	£19,232	£829,598
FX adjustment on consolidation	-	(£424)	-	(£424)	-	-	-	-
Additions	-	-	£1,675	£1,675	-	-	£1,675	£1,675
Disposals	-	-	-	-	-	-	-	-
at 31 March 2017	<u>£765,858</u>	<u>£47,367</u>	<u>£37,553</u>	<u>£850,778</u>	<u>£765,858</u>	<u>£44,508</u>	<u>£20,907</u>	<u>£831,273</u>
Depreciation								
at 1 April 2016	£122,481	£47,551	£35,753	£205,785	£122,481	£44,508	£19,232	£186,221
FX adjustment on consolidation	-	(£425)	-	(£425)	-	-	-	-
Disposals	-	-	-	-	-	-	-	-
Charge for year	£12,237	£203	£451	£12,891	£12,237	-	£326	£12,563
at 31 March 2017	<u>£134,718</u>	<u>£47,329</u>	<u>£36,204</u>	<u>£218,251</u>	<u>£134,718</u>	<u>£44,508</u>	<u>£19,558</u>	<u>£198,784</u>
Net Book Value								
at 31 March 2017	<u>£631,140</u>	<u>£38</u>	<u>£1,349</u>	<u>£632,527</u>	<u>£631,140</u>	<u>-</u>	<u>£1,349</u>	<u>£632,489</u>
at 31 March 2016	<u>£643,377</u>	<u>£240</u>	<u>£125</u>	<u>£643,742</u>	<u>£643,377</u>	<u>-</u>	<u>-</u>	<u>£643,377</u>

Note 12**Investments**

At 31 March 2017 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 2017 the aggregate of the share capital and reserves of The Gallery (Oxford) Ltd was £100 and the profit for the year was nil.

Note 13**Investments held for sale**

Investments held for sale consisted of two pieces of land that were donated to the charity during the year. It is the intention to sell the land as soon as possible to realise the investment. The land was valued at the time of the donation in December 2016 at its market value.

	Group 2017	Group 2016	UK Charity 2017	UK Charity 2016 (restated)
Note 14				
<u>Debtors: amounts due within one year</u>				
Gift aid debtor	£4,110	£4,454	£4,110	£4,454
Intragroup transactions	-	-	£97,577	£30,459
India loan fund	£38	£38	£38	£38
DFID GEC funds accrued	£189,888	-	£189,888	-
Conduit funding	-	-	-	£30,381
Other debtors	£82,120	£13,196	£80,915	£12,592
	£276,156	£17,688	£372,528	£77,924

The balance sheet for the UK Charity has been restated for last year to correctly account for the Conduit Funding.

	Group 2017	Group 2016	UK Charity 2017	UK Charity 2016
Note 15				
<u>Creditors: amounts due within one year</u>				
Bank loans and overdrafts	£14,438	£13,882	£14,438	£13,882
Trade creditors	£42,062	£5,612	£40,961	£5,612
Other taxation and social security	£8,859	£8,246	£8,859	£8,246
India loan fund	£150	£1,450	£150	£1,450
Accruals	£14,978	£12,266	£9,220	£9,340
Intragroup transactions	-	-	£15,459	-
UK Government (DFID-GEC) funds Deferred	-	£43,674	-	£43,674
Forward contract liability	-	£6,912	-	£6,912
Conduit funding	£5,085	-	£268	-
Other creditors	£3,774	-	£3,774	-
	£89,346	£92,042	£93,129	£89,116

The bank loan above is repayable by instalments.

	Group 2017	Group 2016	UK Charity 2017	UK Charity 2016
Note 16				
<u>Creditors: Amounts due after one year</u>				
Bank loan	£343,580	£358,018	£343,580	£358,018
	<u>£343,580</u>	<u>£358,018</u>	<u>£343,580</u>	<u>£358,018</u>

Included within Creditors in notes 15 and 16 above is a bank loan, originally of £427,000 which is secured on freehold property 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 2017	Group 2016	UK Charity 2017	UK Charity 2016
Note 17				
<u>Provision for liabilities and charges (VAT)</u>				
at 1 April	£1,913	£4,460	£1,913	£4,460
Released in year	(£1,913)	(£2,547)	(£1,913)	(£2,547)
Carried forward on 31 March	<u>-</u>	<u>£1,913</u>	<u>-</u>	<u>£1,913</u>

The above provision relates to the non-business proportion of VAT that was reclaimed from HMRC on the purchase of Unit 8, The Gallery.

	Opening Balance	Income	Expenditure	Transfer	Closing Balance
Note 18	2016	2016-17	2016-17	2016-17	2017
Statement of funds					
Unrestricted funds					
General funds	£549,160	£719,195	(£641,035)	(£42,282)	£585,038
Designated growth fund	-	-	-	£32,400	£32,400
Designated employment fund	-	-	-	£9,882	£9,882
Total Unrestricted funds	£549,160	£719,195	(£641,035)	-	£627,320
Restricted funds					
Network direct delivery	£235	£22,139	(£21,180)	-	£1,194
"Give a gift" donations	£6,006	£16,893	(£8,376)	-	£14,523
Uganda - project account	£52,190	£207,543	(£185,403)	-	£74,330
Asia - Standout	-	£340	(£340)	-	-
Bolivia	£19,127	£52,521	(£49,142)	-	£22,506
Cambodia	-	£19,209	(£8,666)	-	£10,543
Children in emergencies	-	£100	(£100)	-	-
Christmas parties	£6,727	£1,231	(£7,653)	-	£305
Church capacity building	-	£27,403	(£13,522)	-	£13,881
East Africa	-	£1,208	(£1,115)	-	£93
Education	-	£15	(£15)	-	-
Family reintegration	-	£325	(£325)	-	-
Guatemala	(£2)	£7,653	(£2,949)	-	£4,702
Hong Kong	£8,146	-	(£8,146)	-	-
Impact evaluation	-	£61,480	-	-	£61,480
India	-	£15,141	(£15,141)	-	-
Keeping children safe	-	£150	(£150)	-	-
Kenya	£184	-	(£184)	-	-
Latin America	-	£585	(£585)	-	-
Nepal	£33,330	£32,923	(£33,712)	-	£32,541
Philippines	£8,085	£1,209	(£2,585)	-	£6,709
Syria	£12,371	£8,035	(£14,945)	-	£5,461
Tanzania	£1,239	£1,220	-	-	£2,459
Uganda	£35,353	£79,908	(£125,753)	-	(£10,492)
Uganda - DFID GEC project	£365,527	£734,384	(£1,099,574)	-	£337
Uganda - DFID GECT project	-	£1,498	-	-	£1,498
United Kingdom	£4,754	£24,075	(£18,665)	-	£10,164
Zimbabwe	£5,028	£11,353	(£11,177)	-	£5,204
Total Restricted funds	£558,300	£1,328,541	(£1,629,403)	-	£257,438
Total funds	£1,107,460	£2,047,736	(£2,270,438)	-	£884,758

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

"Designated growth fund" is a fund specifically set aside to enable the charity to develop its infrastructure to promote more lasting change in childrens' lives.

"Designated employment fund" represents the international employment liabilities that the charity may have.

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

"Give a gift" donations are a scheme on our website to support particular projects.

"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.

"Children in emergencies", "Education", "Family reintegration", "Keeping children safe" represent the themes we are promoting across the organisation and money will be allocated to networks involved in these areas.

"Church capacity building" represent donations given to help churches improve the quality of their work with children.

"Impact evaluation" represents a grant given to research the impact of our network methodology.

All other countries/regions represent funds for work in our networks in those countries/areas.

	Note	Restricted Funds 2017	Unrestricted Funds 2017	Total Funds 2017	Total Funds 2016
Note 19					
<u>Analysis of group net assets between funds</u>					
Fixed assets	11,12	-	£632,545	£632,545	£643,760
Net current assets		£257,438	£338,355	£595,793	£823,631
Creditors: amount due after one year	16	-	(£343,580)	(£343,580)	(£358,018)
Provision for liabilities and charges	17	-	-	-	(£1,913)
Total		£257,438	£627,320	£884,758	£1,107,460

Note 20

Operating leases

The group had a single non-cancellable operating lease for a photocopier for the UK charity that expired in August 2016 and was not renewed.

Note 21**Related parties**

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

	Value 2017	Nature of Transactions
The Gallery (Oxford) Ltd	£668	Shared grounds costs
Viva Network Africa	£6,218	Transfer of funds raised in UK to Uganda
Kingdom Bank	£200	Donation to the charity
St Swithun's Church PCC	£500	Donation from the church to the charity

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. Miles Buttrick (Viva trustee) is a non executive director of Kingdom Bank and Martin Hull (trustee and volunteer at Viva) is a member of St Swithun's Church PCC.

Note 22**Conduit funding**

	Group 2017	Group 2016	UK Charity 2017	UK Charity 2016
Conduit funding received	£70,239	£168,987	£281	£833
Conduit funding distributed	£65,154	£168,987	£13	£31,214

Conduit funds are monies received for third parties and do not belong to the charity. We pass them through our accounts as a service to other charities to help our charitable purposes, but we do not claim Gift Aid nor have control over their use. The receipts and payments referred to above have been excluded from the Statement of Financial Activities.

Note 23**Prior period comparatives**

	Restricted Funds 2016	Unrestricted Funds 2016	Total Funds 2016
<u>Income from:</u>			
Donations and legacies	£326,441	£422,362	£748,803
Charitable activity	£1,431,871	£74,715	£1,506,586
Other trading activities	-	£51,264	£51,264
Investments	-	£5,190	£5,190
Other	-	-	-
Total income	£1,758,312	£553,531	£2,311,843
<u>Expenditure on:</u>			
Raising funds	-	£259,466	£259,466
Charitable activities	£1,338,594	£258,803	£1,597,397
Total expenditure	£1,338,594	£518,269	£1,856,863
Net (losses) on investments	-	(£5,000)	(£5,000)
<u>Net income</u>	£419,718	£30,262	£449,980

Note 24**Waived expenses**

Trustees do not claim expenses in connection with their role as trustee. As a global charity, trustees may be required to travel internationally and do so at their own expense. It is not practical to quantify the value of expenses waived by trustees.

Note 25**Donations by trustees**

The amount of donations made by trustees of all the consolidated members of the group are:

	Group 2017	Group 2016	UK Charity 2017	UK Charity 2016
Donations from trustees	£67,527	£53,825	£34,851	£40,175

Note 26

Subsidiary details

	Viva Network Africa	Viva Network North America	Viva Network (Hong Kong) Ltd
Registration number	4185	84-1541857	1657942
Net assets	£88,036	£188,623	£111,253
Net liabilities	£25,887	£115,426	£6,423
Net funds	<u>£62,149</u>	<u>£73,197</u>	<u>£104,830</u>
Gross income for year	£278,846	£385,815	£84,415
Gross expenditure for year	£269,909	£290,562	£101,349
Surplus / (deficit) for year	<u>£8,937</u>	<u>£95,253</u>	<u>(£16,934)</u>

The manner of control for both Viva Network North America and Viva Network (Hong Kong) Ltd is an agreement between the respective board and that of the UK charity. For Viva Network Africa (a registered foreign NGO in Uganda) the NGO Board in Uganda have recognised the entity as controlled by the UK entity.

International Board

Nicholas Bamber (*Chair until 15 July 2016*), Alexa Barker (*until 3 March 2017*), David Bright, Miles Buttrick, Minakhi Chowdhury-Westlake, Scott Hannah, Roy Huang, Richard Hunter (*Board until 31 March 2017; Chair from 15 July 2016 to 30 March 2017*), Amanda McCalla-Leacy, Stuart Pascall (*Chair from 30 March 2017*), Sarah Powley

Company Secretary: Martin Hull

US Board

Scott Hannah (*Chair*), Nicholas Bamber (*until 4 November 2016*), Jonathan Booth, Jenny Evans, Doug Free (*until 7 February 2017*), Richard Hunter (*from 4 November 2016*), Joel Nichols, William Reichardt, Michael L. Sloane

Hong Kong Board

Roy Huang (*Chair*), Miles Buttrick, Catherine Graham (*from 8 December 2016*), Raymond Kwong, Karen Lam, Rachel Lam, John Snelgrove

Uganda Board

Mim Friday, Nathan Nshakira, Mark Stavers

Leadership Team

Mark Stavers – Chief Executive

Brian Wilkinson – Head of Network Development

Shelagh Windsor-Richards – Head of People Development (*until 31 May 2017*)

Katy Thompson – Head of Doorsteps Programme

Grev Parmenter – Finance Director

Miriam Kniffen – Head of Operations (*from 1 April 2017*)

Richard Hunter – Development Director (*from 1 May 2017*)

US Executive Director: Paul Kennel

Hong Kong Interim National Director: Justine Demmer

Subcommittees of the International Board

Finance and Risk: Miles Buttrick (*Chair*), Sarah Powley

Fundraising: Minakhi Chowdhury-Westlake, Alexa Barker (*until 6 March 2017*), Richard Hunter (*until 31 March 2017*)

Network Development & People: Stuart Pascall (*Chair*), Nicholas Bamber, David Bright, Amanda Leacy, Martin Hull

Bankers: NatWest Bank Plc, 189 Cowley Road, Oxford, OX4 1UY

Auditors: Godfrey Wilson Ltd, 5th Floor, Mariner House, 62 Prince Street, Bristol, BSI 4QD

www.viva.org

Unit 8, The Gallery, 54 Marston Street, Oxford, OX4 1LF, **UK** • +44 (0)1865 811660 • info@viva.org

Viva is an operating name of Viva Network. Viva Network is a company limited by guarantee no. 3162776, registered charity no. 1053389, and registered in England at the above address.

601 Union Street, Suite 3010, Seattle, WA 98101, **USA** • +1 206-382-0790 • us@viva.org

Viva is an operating name of Viva North America. Viva North America is a registered 501(c)3 organization, registered under employer identification number 84-1541857

Room TA07, 6/F, Woon Lee Commercial Building, 7-9 Austin Avenue, Tsim Sha Tsui **Hong Kong** • +852 3919 5867 • hk@viva.org

Viva is an operating name of Viva Network (Hong Kong) Limited. Viva Network (Hong Kong) Limited is a company limited by guarantee and registered charity with company no. 1657942, and registered in Hong Kong SAR at 21/F, Sunshine Plaza, 353 Lockhart Road, Wanchai, Hong Kong.

P.O. Box 14003, Kampala, **Uganda** • +256 (0) 774190092 • africa@viva.org

Viva is an operating name of Viva Network Africa. Viva Network Africa is a registered Foreign NGO in Uganda, registration number 4185.