

**viva**  
together for children

# Annual Report 2018



### **Jeremiah's start in life wasn't easy.**

Soon after he was born, his mother was unable to care for him because she was in prison. The authorities became aware and got in touch with Veronica and Roberto, who had two older sons of their own, and had been on the waiting list to receive a foster child.

The couple live in Asunción, the capital of Paraguay, a country where 97% of children who are separated from their families are living in child care institutions. A variety of social issues, rooted in poverty, force many parents to abandon their children and teen pregnancy rates are among the highest in the region.

The National Secretariat for Children and Adolescents has been actively increasing the number of children moving from institutions into families, with crucial support from civil society and community organisations – including our partner network Red Viva Paraguay. The network has been raising awareness of alternative care for children in churches and holding training workshops. Some couples such as Veronica and Roberto took the next step and were approved to become foster parents.

“Jeremiah has been a joy to us in every way. It's really been one of the greatest blessings in our lives,” Veronica beams. Jeremiah's life now is certainly much better than it might have been. Veronica adds: “Who knows what level of influence our children might have in the future? When a child grows up in a safe and loving family this not only impacts that one child but also a whole generation.”

Ten Viva partner networks globally are promoting the key role that the local Church has in shifting away from institutional care and moving towards a successful family-based care model.

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## Is Viva's work effective?

On top of our own monitoring and evaluation, we commissioned the Sagamore Institute, a non-partisan, non-profit research organisation in the US, to conduct an evaluation of our work, providing an extra external review. Sagamore's Senior Fellow Amy Sherman (Ph.D. in International Economic Development) led the project, which employed both quantitative and qualitative research methods, and reported nine key findings in May 2018:

1. Viva's network model **embodies leading-edge research on how to effect lasting social change for vulnerable children** and families.
2. Viva nurtures **collaborative networks** and helps them over time to develop the capacity and sophistication necessary for acting as instruments of "collective impact."
3. Viva's networks are **genuinely grassroots**.
4. Viva's model **increases the scale of local efforts to serve vulnerable children** and families.
5. Viva's model **improves the quality of service to children** so that their needs are addressed holistically and effectively.
6. Participation in Viva networks **encourages changes in attitude amongst pastors and Christian ministry leaders** that lead to greater cross-sector collaboration, enthusiasm for policy advocacy, and engagement in efforts to change cultural attitudes that devalue children.
7. Viva's collective action projects have brought about **positive transformation in children, families, and the local communities**.
8. The most mature Viva networks have gained sufficient **credibility and "voice" to influence public policy makers** towards reforms that are needed to ensure that children are protected and provided with opportunities for advancement.
9. **Viva has built committed, action-oriented, local networks with staying power.**

## Some of our achievements in 2017

### CONNECTING

Samalani Children At Risk Network (SCAR) in **Zambia** was launched in September 2017 from the base of a charity that had begun working in 2012. Within Viva's network model, SCAR can ensure that its 70 churches and organisations are beginning to hold each other accountable through smaller groups; learning from and following each other's accomplishments in effective child protection.

Viva is also in the first stages of developing a network in Shillong, north east **India** that aims to support the development of healthy churches, build strong families and stop the exploitation of children. A mapping research exercise progressed, with 50 churches targeted and interviewed within the boundary of the city. Seven ministries from this fledgling network have already worked together to host a Viva Christmas Party for 87 marginalised children.

### CAPACITY-BUILDING

This year, 283 capacity-building programmes were run across Viva's 38 partner networks. 24 networks ran child protection training for participants; nine held introduction sessions. Additionally, 16 networks led training about strengthening churches, with more than 1,000 individuals attending. Four networks specifically mentored 190 Child Ambassadors who receive leadership training and represent their peers in public events and to government, whilst also helping to organise campaigns.

To address a lack of basic childcare and organisational skills, the partner network in **Myanmar** is implementing Viva's Quality Improvement System (QIS) programme, and 30 organisations who care for children were trained

in accountability to help them meet government requirements. In **Hong Kong**, Viva is pioneering the concept of holistic protection for children and has trained more than 500 people from ten schools, churches and sports clubs with an estimated reach of 10,000 children. Viva Network **Zimbabwe** has trained 18 churches and church-based agencies in two courses that aim to equip them to meet the needs of children in their care with excellence. As a result, children have been encouraged to participate in church programmes and services, and their talents are being identified and nurtured. Viva has facilitated the training of 70 people to be Child Protection Champions in **Lebanon, Syria, Iraq and Egypt**, through a partnership with MERATH and with Embrace the Middle East. The three-day 'training of trainers' workshops have helped these organisations' local partners to learn about equipping others to understand, recognise and respond to abuse.

## COLLECTIVE ACTION

Viva's partner networks ran 187 collective action programmes in 2017-18. This actively reached over 450,000 children – three-quarters of whom were not previously linked to the network members' activities. 94% of Viva's partner networks are working with a strategic focus based on at least one of our seven solution themes, which is a marked increase from 56% last year. A summary of highlights from these seven themes follows:

### Transforming children through education

A new phase of the Girls' Education Challenge in Kampala, **Uganda** began in 2017-18, known as GEC-T whereby 9,890 marginalised girls will receive high-quality, child-centred teaching to help them back into mainstream school over the next seven years. Highlights from the programme, run by Viva and its partner network CRANE, include 276 girls receiving vocational skills training, 3,050 children using the mobile IT classroom and 79 headteachers and directors receiving child protection and wellbeing training.

### Keeping children safe from violence

Most of the partner networks focusing on prevention of violence and domestic abuse are based in Latin America where many countries are grappling with high child homicides and children face violence on the streets. Across four cities in **Bolivia**, 37,577 children were reached through training whilst in **Costa Rica**, Viva helped 3,554 school children understand how to stay safe from harm. In **Honduras**, 246,240 children were taught advocacy skills about transparency in an attempt to prevent corruption in future.

### Making child trafficking history

100 children in north west **Cambodia**, who face neglect and abuse in their lives, have been given the opportunity to turn their lives around through a new mentoring programme run by our partner network PEACE Team Cambodia in ten communities in Siem Reap. The network has also held 'Good Touch Bad Touch' training for 4,269 children. Child trafficking on the border between Nepal and China is prevalent and has increased further following the devastating earthquakes in 2015. In response, our partner CarNet **Nepal** gave 4,835 children anti-trafficking training and has supported 75 women to begin small, sustainable businesses and savings groups, in order to help improve income, educate their children and hopefully keep their families safe from exploitation.

### Resettling children into families

Viva's vision is to 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 have invested in writing comprehensive training programmes with input from a working group comprising representatives from each of the regions. Last year, a total of 3,629 children benefited from family strengthening work led by CRANE, our partner network in **Uganda**. This included 155 children who were resettled back into their families having lived in institutional care. In **Nicaragua**, 100 children were impacted by the network's deinstitutionalisation programme, reintegrating children into families. 960 children benefited from family strengthening training in Eastern Samar, **Philippines**. And in the new network in Shillong, **India**, a family support seminar was attended by 40 parents.

### Unlocking the potential of girls

Viva's seven 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. More than 600 girls in four cities have received mentoring this year, and 100 mentors have been trained. As a result, we are seeing family relationships restored and girls receiving better grades at school.

### Protecting children in emergencies

Viva offers child protection training and mentoring for several projects reaching out to Syrian refugee families in **Lebanon**, through partnership with LSESD, and its community development and relief arm, MERATH. Eight education projects are reaching a total of 1,200 children. Three Child Friendly Spaces (CFS), which provide critical psychosocial support and a safe place to play, reach 650 children in Syria. Another CFS in Lebanon is supporting 213 children, whilst a Little Friendly Space, for two to five year-olds, works with 60 children. In the **Philippines**, our partner network PCMN responded to children and families who were displaced by conflict in Marawi. It reached more than 2,000 children with psychosocial 'first aid', partnered by Operation SAFE, and supervised CFS for 1,000 pre-school children.

### Helping young people thrive

'Doorsteps', our partner network based in Oxford, UK supports churches and organisations that are building collaborations that respond to the needs of vulnerable children, young people and families in their communities. **'Find your Fire'**, ran for a second year, building aspirations and confidence in young people, helping them to reach their full potential and equipping them with skills for life. Across the year it reached out to 23 teenagers, with 10 committing to the course and 'graduating' in July 2018. In partnership with the County Council and the Diocese of Oxford, the network is developing the capacity of church-based **toddler groups** and 25 people attended workshops held in autumn 2017. Several collaborative **youth work projects** started this year with youth leaders from ten organisations actively working together. An average of 60 young people per week are supported through initiatives such as 'Creative Café', an outdoor skills focused 'Stick Club' and 'TBK', where the Christian faith is explored. Partnerships were formed with 38 staff members from two secondary schools in east Oxford.

### CITY-WIDE INFLUENCE

30 partner networks ran a total of 75 programmes that focused on increasing the network's city-wide influence, reaching a total of 856,932 people. 24 networks took part in the World Weekend of Prayer in June 2017 running events that reached 566,963 people, and 83% of these were children not previously connected with the network.

The Good Treatment Campaign (GTC) reached over 210,000 people including 131,271 children, across 17 networks with messages on children's rights, child protection and preventing violence against children. Red Viva **Bolivia** reached high numbers of adults with their awareness campaign with 72,000 GTC 'licenses' (agreement cards) distributed. A total of 313 children were mobilised and empowered, and are now committed to changing their culture to achieve good treatment of children.

Awareness-raising campaigns are often organised and/or carried out by children and last year, in total, 9,800 children took part as leaders of campaigns to raise awareness of child rights or a particular problem facing children in their city.

Additionally, in 2017/18, 28 networks signed agreements with city stakeholders. With our partner network CRANE, we piloted a roundtable event with over 40 senior city leaders in Kampala, **Uganda** to explore how Christians in government and civil society can work together more effectively to ensure that children there are raised in safe families. Our partner network PCMN in the **Philippines** has been asked to participate in the government's national child protection working group.

## Behind the Scenes – Staff and Key Contracts

Our staff (both paid and volunteer) are crucial to Viva's success. Over the last year we have appointed new staff members in programme, fundraising and finance. We continue to be very grateful to those who have volunteered across the world including John Walden, Martin Hull, Lesley Barter, Tony Houghton, Nessie Webster, Jenny Evans, Brenda Darke, Charlotte Gye and Anne Gallacher – thank you!

This year we started a new contract on the Girls Education Challenge funded by the UK Government's Department for International Development. Over the next seven years, the new programme will directly benefit almost 10,000 girls, and indirectly affect 21,000 further children. Building on our initial four-year programme which provided 3,600 girls with catch-up education, this new phase of work will improve girls' numeracy, literacy, IT skills and competency-based learning, and build their resilience and confidence through psychosocial support. It will promote collaboration between parents, schools and communities to create safer learning environments for children, working closely with heads of mainstream schools to make them strong, creative, holistic, inclusive and protective. We are also offering an innovative teacher training qualification for 30 young women.

## Financial Review

Viva continues to be in a strong financial position. Our income has grown again significantly this year with the award of a new seven year contract from the UK government's Department for International Development. It was awarded as a result of our good performance on the previous four year contract that concluded in March 2017. In 2017-18 we received £1.7million from this grant. The other £1.2million of income raised in the last year comes from our fundraising in the UK, US and Hong Kong and comes from two significant sources: public giving (£679,000) and trust funds/foundations (£463,000).

The results show a deficit in restricted funds over the year of £258,217. The majority of this is due to the timing of repayments relating to the DFID GECT contract, alongside spending on another Ugandan project. Both of these are primarily timing issues – funds received in one year but spent in another year. The funds in deficit will come back to zero in future years.

The results also show a shortfall in unrestricted funds over the year of £69,255. Approximately £20,000 of this can be considered an 'operating loss' during the year on normal operations, with increased expenditure in the year on fundraising, strategy and our strategy review. The balance being the loss on foreign exchange transactions throughout the year as it cost more to fund our projects in India and other countries due to movements in local currencies against sterling. We also took out a forward contract in order to manage the uncertainty around exchange and to guarantee delivery of the DFID GECT project in Uganda and to budget accurately, but the fluctuations in the currency have caused a loss to be shown in these accounts. The project delivery has been unaffected by this and the loss is an accounting one, rather than a cash loss.

Overall, the organisation remains in a strong and healthy position despite a challenging year. We retain adequate reserves to cover three months expenditure.

## Plans for 2018-19

Significant plans for the coming year include:

1. **Connecting:** Consultants will encourage activities that attract new members and keep existing ones to ensure numerical growth of network participants and associate children.
2. **Capacity building:** Our target is that over 50% of network participants attend capacity building training each year. We particularly focus on child protection and financial accountability training as the main focus to improve the Christian response.
3. **Collective action:** We want to see programmes that impact children ideally with depth and scale. We need to see active in-country fundraising that will supplement external donor support to result in increased funds available for better programmes. We want to see progression towards solution themes.
4. **City influence:** We are putting more focus on campaigns and numbers reached to see the wider influence beyond the network participants. We want to see further engagement with authorities with increase in written agreements and resources released.
5. **Consultancy:** To achieve the above we need to continue to support and upgrade the skills of our programme staff, providing and refining training and tools that they can confidently use and produce results. Our next 18-monthly team meeting, in October 2018, will be a crucial part of this.
6. **Network gatherings:** We have prioritised regional gatherings of the networks as these have been the most effective way of building stronger relationships with the networks. We also prioritise annual visits to each network to encourage and support face-to-face supplementing of our regular email and Skype contact.
7. **External research findings:** To use the research findings outlined above from the Sagamore Institute to influence our communications, Monitoring and Evaluation framework and data gathering.
8. **Child protection:** To continue to refine Viva's procedures to ensure our own house is in order and to provide all the tools to enable networks to increase the number and quality of child protection policies of churches and projects in the networks. We will implement a virtual community of practice between child protection champions from each network: the online evaluation tool and a certification process.
9. **In-country fundraising:** Implement new training tools to enable all networks to fundraise in-country.
10. **Network development booklet:** Produce a new booklet to be distributed to all networks that provides the basis of our network model.
11. **Family email:** To continue to send a monthly email to the full network community, to inspire and promote certain aspects of the network model.
12. **Girls' education in Kampala, Uganda:** Our largest single programme, funded by the UK Government will continue for the next six years.
13. **Oxford, UK:** Establishing an effective partnership with Fegans will take the Doorsteps programme to the next level in terms of work with counselling in schools, associated family support and steps into the mental health area. The May 2018 conference for churches on the subject of mental health is a first step to address this issue. The successful Find your Fire programme will also continue. We will investigate how learning can be shared with other cities (eg Bristol) with the view to formulate a Western city solution.
14. **Children in emergencies:** We will continue to work in the Middle East and other locations, building up new and existing clients.
15. **Child protection services in Hong Kong:** To continue to support growth of the portfolio of churches and organisations that pay for different aspects of child protection training and support.

## Future Strategy

In late 2017 Viva started a process of refreshing our strategy for the future. We have engaged Matthew Frost, the ex CEO of Tearfund UK to help facilitate this process. We are on course to complete it in September 2018.

Our focus will remain on serving vulnerable children across the world by supporting local churches to work together. Our heart remains to serve the plight of children and to support the 'saints in the slums' – the churches, organisations and individuals who serve these vulnerable children day-in and day-out. Throughout the strategy process our aim is to focus on those areas where we can have the greatest impact.

## Trustees' Annual Report

The Trustees present their report and the audited financial statements for the year ended 31 March 2018 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. 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 which includes various documents (the Charity Commission's induction materials, the Memorandum and Articles of the charity, Annual Report and Annual Review) as well as meeting senior staff to help them understand the way the organisation operates. When appropriate, training on the role and responsibilities 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 a working group 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, Hong Kong or Uganda 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.

## **Fundraising activity**

Viva's fundraising is led by paid staff based in the UK, US and Hong Kong and overseen by the boards in each of those countries. Since 1 January 2018 we have contracted a freelance fundraising consultant to help us develop strategy and to mentor Viva's fundraising staff. She does not undertake fundraising on our behalf. She reports directly to the CEO and we have a written contract with her.

We have paid the voluntary levy to the UK's Fundraising Regulator and thus agreed to adhere to their standards of behaviour. We are not aware of failure to comply with those standards. We have not received any complaints during the year relating to our fundraising. If we become aware of any vulnerable people on our database we ensure that they do not receive any appeals and also ensure that any requests for details to be updated or deleted from our database are handled quickly. We have signed up to receive suppressions under the Fundraising Preference Service.

## **Risk management**

The Trustees have considered the key risks to which Viva and its related charities are exposed and have reviewed those risks, establishing systems and procedures to monitor and mitigate key 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.

During the year 61 identified risks were monitored in the areas of Impact, Reputation, Personnel, Management, Infrastructure, Legal Compliance, Finance, Fundraising, Identity, Politics and Significant Projects. The principal risks identified and the strategies for managing them were:

- **Personnel:** Overstretched staff and large workloads for key staff. Managed by regular meetings with all staff on an individual basis, targeted staff recruitment and monthly monitoring at Leadership team meetings.
- **Management:** Board lacks relevant skills or commitment (finance, IT, HR, Programme Development, strategic planning etc). Managed through recruitment of new trustees with the requisite skills and experience together with ongoing identification of gaps in experience and formation of new subcommittees.
- **Projects:** Ensuring continued strong management and control over large projects and through network partners. Managed by

providing financial training, support and software together with monitoring of controls.

## **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 policy is to hold sufficient free reserves to cover our long term liabilities and at a level in line with our unrestricted net current assets which should be at least as high as three months' budgeted unrestricted expenditure. As the organisation becomes more complicated we have calculated available reserves as net current assets, less the mobilisation loan, less restricted funds held, plus the forward contract liability (since it is not a cash item), plus the US promissory note and plus the amount of our bank loan that we do not expect to pay back this year. This calculation gives a reserves figure of £288,537 which is 90 days of our budget for 2018-19. 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. It is estimated that we benefitted from the equivalent of just over two 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 £50,000 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 17 November 2017.

The financial statements were approved by the Board of Trustees on 20 July 2018.

**Stuart Pascall**  
Chair of Trustees

**Sarah Powley**  
Chair of Finance and Risk Subcommittee of Trustees

## Independent Auditors' Report to the Members of the Viva Network

### Opinion

We have audited the financial statements of Viva Network (the "parent charity") and its subsidiaries (the "group") for the year ended 31 March 2018 which comprise the consolidated Statement of Financial Activities, the consolidated and parent Balance Sheet, the consolidated Statement of Cash flows, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group and parent charity's affairs as at 31 March 2018 and of the group's incoming resources and application of resources, including the group's income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the group and parent charity financial statements and our auditor's report thereon. Our opinion on the group and parent charity financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the strategic report) for the

financial year for which the financial statements are prepared is consistent with the financial statements; and

- the trustees' report (incorporating the strategic report) have been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In light of the knowledge and understanding of the group and parent charity and their environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report including the Strategic Report.

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

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

### **Responsibilities of the trustees**

As explained more fully in the trustees' responsibilities statement set out on page 12, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

### **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### **Use of our report**

This report is made solely to the Charity'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 Charity'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 Charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Alison Godfrey BA(Hons) FCA**  
Senior Statutory Auditor

For and on behalf of  
**Godfrey Wilson Limited**  
Chartered Accountants & Statutory Auditors  
5<sup>th</sup> Floor, Mariner House, 62 Prince Street,  
Bristol, BSI 4QD

Date: 7 AUGUST 2018

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

	Note	Restricted Funds 2018	Unrestricted Funds 2018	Total Funds 2018	Total Funds 2017
<b>Income from:</b>					
Donations and legacies	2	£187,381	£491,346	£678,727	£727,939
Charitable activity	3	£2,126,560	£79,205	£2,205,765	£1,283,988
Other trading activities	4	-	£25,600	£25,600	£28,807
Investments		-	£1,068	£1,068	-
Other		-	£1,450	£1,450	£7,002
<b>Total income</b>		<b>£2,313,941</b>	<b>£598,669</b>	<b>£2,912,610</b>	<b>£2,047,736</b>
<b>Expenditure on:</b>					
Raising funds		-	£277,424	£277,424	£258,017
Charitable activities		£2,577,921	£384,737	£2,962,658	£2,012,421
<b>Total expenditure</b>	5	<b>£2,577,921</b>	<b>£662,161</b>	<b>£3,240,082</b>	<b>£2,270,438</b>
<b>Net (expenditure) / income</b>	7	<b>(£263,980)</b>	<b>(£63,492)</b>	<b>(£327,472)</b>	<b>(£222,702)</b>
<b>Transfers between funds</b>		£5,763	(£5,763)	-	-
<b>Net movement in funds</b>		<b>(£258,217)</b>	<b>(£69,255)</b>	<b>(£327,472)</b>	<b>(£222,702)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		£257,438	£627,320	£884,758	£1,107,460
<b>Total funds carried forward</b>		<b>(£779)</b>	<b>£558,065</b>	<b>£557,286</b>	<b>£884,758</b>

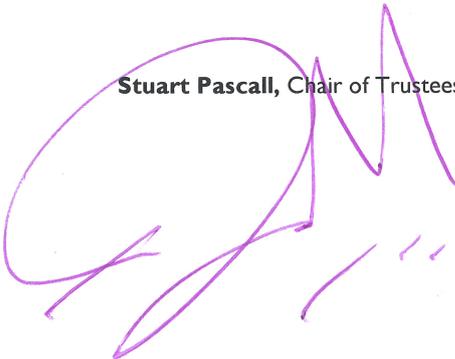
All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 15 to the accounts.

**CONSOLIDATED AND CHARITY BALANCE SHEETS**

At 31 March 2018

	Note	Group 2018	Group 2017	UK Charity 2018	UK Charity 2017
<b>Fixed Assets</b>					
Tangible Assets	9	£619,769	£632,527	£619,694	£632,489
Investments	10	£53,601	£18	£18	£18
		<u>£673,370</u>	<u>£632,545</u>	<u>£619,712</u>	<u>£632,507</u>
<b>Current Assets</b>					
Investments held for sale	11	-	£82,711	-	-
Debtors	12	£567,926	£276,156	£586,865	£372,528
Cash at bank and in hand		£1,103,548	£326,272	£1,005,289	£76,253
		<u>£1,671,474</u>	<u>£685,139</u>	<u>£1,592,154</u>	<u>£448,781</u>
<b>Current Liabilities:</b>					
Creditors falling due within one year	13	£400,154	£89,346	£396,651	£93,129
		<u>£1,271,320</u>	<u>£595,793</u>	<u>£1,195,503</u>	<u>£355,652</u>
<b>Net Current Assets</b>					
		<u>£1,444,690</u>	<u>£1,228,338</u>	<u>£1,815,215</u>	<u>£988,159</u>
<b>Total Assets Less Current Liabilities</b>					
		<u>£1,944,690</u>	<u>£1,228,338</u>	<u>£1,815,215</u>	<u>£988,159</u>
<b>Long Term Liabilities</b>					
Creditors falling due after one year	14	£1,387,404	£343,580	£1,387,404	£343,580
		<u>£1,387,404</u>	<u>£343,580</u>	<u>£1,387,404</u>	<u>£343,580</u>
<b>Net Assets</b>					
	16	<u>£557,286</u>	<u>£884,758</u>	<u>£427,811</u>	<u>£644,579</u>
<b>Funds</b>					
Restricted funds					
Funds in surplus		£144,735	£267,930	£173,328	£82,218
Funds in deficit		(£145,514)	(£10,492)	(£436,243)	(£10,492)
Unrestricted funds					
General funds		£528,711	£585,038	£661,372	£530,571
Designated funds		£29,354	£42,282	£29,354	£42,282
<b>Total Funds</b>		<u>£557,286</u>	<u>£884,758</u>	<u>£427,811</u>	<u>£644,579</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 20 July 2018 and signed on their behalf by:



Stuart Pascall, Chair of Trustees



Sarah Powley, Chair of Finance and Risk Subcommittee

**CONSOLIDATED STATEMENT OF CASH FLOWS****For the year ended 31 March 2018**

	2018	2017
<b>Cash used in operating activities:</b>		
Deficit from ordinary activities	(£327,472)	(£222,702)
Adjustments for:		
Depreciation charges	£12,837	£12,891
Interest paid on borrowing	£7,494	£9,008
Increase in debtors	(£291,770)	(£258,469)
Decrease in creditors	(£17,365)	(£2,696)
Decrease in provisions	-	(£1,913)
Decrease / (increase) in investments held for sale	£82,711	(£82,711)
<b>Net cash used in operating activities</b>	<b><u>(£533,565)</u></b>	<b><u>(£546,592)</u></b>
<b>Cash flows from investing activities:</b>		
Purchase of tangible fixed assets	(£89)	(£1,675)
Acquisition of investments	(£53,583)	-
<b>Net cash used in investing activities</b>	<b><u>(£53,672)</u></b>	<b><u>(£1,675)</u></b>
<b>Cash flows from financing activities:</b>		
Repayment of borrowing	(£22,891)	(£23,446)
Cash inflows from new borrowing	£1,387,404	-
<b>Net cash provided / (used in) in financing activities</b>	<b><u>£1,364,513</u></b>	<b><u>(£23,446)</u></b>
<b>Increase / (decrease) in cash and cash equivalents in the year</b>	<b>£777,276</b>	<b>(£571,713)</b>
Cash and cash equivalents at the beginning of the year	<b><u>£326,272</u></b>	<b><u>£897,985</u></b>
<b>Cash and cash equivalents at the end of the year</b>	<b><u><u>£1,103,548</u></u></b>	<b><u><u>£326,272</u></u></b>

## 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, except where purchased wholly from donor funds where they will not be capitalised.

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 consisted 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.

### 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 2018. 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**

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. In addition, the charity uses forward contracts to minimise the risk to the organisation from fluctuations in exchange rates between sterling (GBP) and US Dollars (USD) and sterling and Ugandan Shillings (UGX). In line with FRS 102 the fair value of these forward contracts is calculated on settlement date and the year end for any outstanding contracts. All of the forward contracts relate to restricted funds. Gains and losses on forward contracts are posted to "All Other Costs" in the Statement of Financial Activities.

	Restricted Funds 2018	Unrestricted Funds 2018	Total Funds 2018	Total Funds 2017
<b>Note 2</b>				
<b><u>Income from donations and legacies</u></b>				
Donations & gifts	£82,191	£491,346	£573,537	£630,801
Legacies	-	-	-	£75,000
Network direct delivery	£105,190	-	£105,190	£22,138
<b>Total</b>	<b>£187,381</b>	<b>£491,346</b>	<b>£678,727</b>	<b>£727,939</b>

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

	Restricted Funds 2018	Unrestricted Funds 2018	Total Funds 2018	Total Funds 2017
<b>Note 3</b>				
<b><u>Income from charitable activity</u></b>				
Grants	£2,113,338	£79,205	£2,192,543	£1,283,988
Other	£13,222	-	£13,222	-
<b>Total</b>	<b>£2,126,560</b>	<b>£79,205</b>	<b>£2,205,765</b>	<b>£1,283,988</b>

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 2018 was £1,742,251 (2017: £735,882). There are no unfulfilled conditions or contingencies attaching to these grants.

	Restricted Funds 2018	Unrestricted Funds 2018	Total Funds 2018	Total Funds 2017
<b>Note 4</b>				
<b><u>Income from other trading activities</u></b>				
Office rental	-	£25,600	£25,600	£28,807
<b>Total</b>	<b>-</b>	<b>£25,600</b>	<b>£25,600</b>	<b>£28,807</b>

	Expenditure on Raising Funds	Charitable Activities			Support Costs (inc Governance)	Total 2018	Total 2017
		Developing Local Networks	Developing Partnerships	Developing Effective Mobilisation			
Note 5	2018	2018	2018	2018	2018	2018	2017
<b><u>Total resources expended</u></b>							
Number of staff	5.29	11.17	0.35	1.95	2.55	21.31	16.77
Grants payable (note 6)	-	£2,180,529	-	-	-	£2,180,529	£1,540,178
Staff costs (note 8)	£147,679	£310,255	£13,971	£76,036	£102,739	£650,680	£509,406
Depreciation	-	£42	-	-	£12,795	£12,837	£12,891
Premises	-	-	-	-	£18,353	£18,353	£16,951
Interest payable	-	-	-	-	£7,484	£7,484	£9,008
Audit	-	£3,500	-	-	£9,957	£13,457	£12,480
All other costs (including exchange)	£58,723	£167,087	£14,532	£15,861	£100,539	£356,742	£169,524
<b>Sub-total</b>	<b>£206,402</b>	<b>£2,661,413</b>	<b>£28,503</b>	<b>£91,897</b>	<b>£251,867</b>	<b>£3,240,082</b>	<b>£2,270,438</b>
Allocated support costs	£71,022	£149,966	£4,699	£26,180	(£251,867)	-	-
<b>Total</b>	<b>£277,424</b>	<b>£2,811,379</b>	<b>£33,202</b>	<b>£118,077</b>	<b>-</b>	<b>£3,240,082</b>	<b>£2,270,438</b>

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

Grants payable in 2017 included some direct operational costs where it was more economic to purchase items for the project in another country. In 2018 this has been corrected to only include actual grants payable.

<b>Note 6</b>	<b>Number</b>	<b>Amount</b>	<b>Number</b>	<b>Amount</b>
<b><u>Grants payable</u></b>	<b>2018</b>	<b>2018</b>	<b>2017</b>	<b>2017</b>
Individuals	1	£1,439	3	£22,167
Organisations	15		15	
CRANE, Uganda		£1,731,936		£1,170,001
Red Viva, Latin America		£220,228		£184,641
Viva India Trust		£99,052		-
Viva Bolivia		£48,889		£43,115
Peace Team Cambodia		£19,886		£993
Shalom Global Foundation, India		£13,554		£68,728
Viva Network Zimbabwe		£13,203		£20,683
CarNet Nepal		£10,503		£6,472
Others (less than £10,000 each)		£21,839		£23,378
		<b>£2,180,529</b>		<b>£1,540,178</b>

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

<b>Note 7</b>	<b>Year Ending</b>	<b>Year Ending</b>
<b><u>Net income / (expenditure)</u></b>	<b>2018</b>	<b>2017</b>
Depreciation of tangible fixed assets owned by the company	£12,837	£12,891
Operating lease rentals - plant and equipment	-	£165
Auditors' remuneration:		
UK	£9,300	£8,650
US	£2,044	£2,474
Hong Kong	£637	£652
Uganda	£1,476	£704
Trustee indemnity insurance	£316	£311
	<b>£26,610</b>	<b>£25,847</b>

	Year Ending 2018	Year Ending 2017
<b>Note 8</b>		
<b><u>Staff costs and numbers</u></b>		
Staff costs were as follows:		
Group wages and salaries	£603,301	£473,592
Employers' national insurance or equivalent	£41,581	£33,698
Employers' pension contributions	£3,960	£2,116
Other employer benefits (health insurance)	£1,838	-
	<u>£650,680</u>	<u>£509,406</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 £152,929 in salaries and employer pension contributions during the year (2017: £140,679).

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

	Year Ending 2018 FTE Staff	Year Ending 2017 FTE Staff
Raising funds	5.29	5.33
Developing international partnerships	0.35	0.20
Developing local networks	11.17	6.67
Developing effective mobilisation	1.95	1.70
Support staff	2.55	2.87
	<u>21.31</u>	<u>16.77</u>

The average headcount for 2018 was 25.17 (2017: 19.92).

In addition to the employed staff, the average monthly number of volunteer staff offering services to the group were 2.08 full-time equivalents and if remunerated at appropriate comparable rates to paid staff would have cost us £51,000. 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 9

Tangible fixed assets

	Group				Charity			
	Property Freehold	Furniture & Fittings	Office Equipment	Total	Property Freehold	Furniture & Fittings	Office Equipment	Total
<b>Cost or valuation</b>								
at 1 April 2017	£765,858	£47,367	£37,553	£850,778	£765,858	£44,508	£20,907	£831,273
FX adjustment on consolidation	-	(£346)	(£2,058)	(£2,404)	-	-	-	-
Additions	-	-	£89	£89	-	-	-	-
Disposals	-	(£867)	(£16,229)	(£17,096)	-	-	(£11,483)	(£11,483)
at 31 March 2018	<u>£765,858</u>	<u>£46,154</u>	<u>£19,355</u>	<u>£831,367</u>	<u>£765,858</u>	<u>£44,508</u>	<u>£9,424</u>	<u>£819,790</u>
<b>Depreciation</b>								
at 1 April 2017	£134,718	£47,329	£36,204	£218,251	£134,718	£44,508	£19,558	£198,784
FX adjustment on consolidation	-	(£342)	(£2,052)	(£2,394)	-	-	-	-
Disposals	-	(£867)	(£16,229)	(£17,096)	-	-	(£11,483)	(£11,483)
Charge for year	£12,237	£20	£580	£12,837	£12,237	-	£558	£12,795
at 31 March 2018	<u>£146,955</u>	<u>£46,140</u>	<u>£18,503</u>	<u>£211,598</u>	<u>£146,955</u>	<u>£44,508</u>	<u>£8,633</u>	<u>£200,096</u>
<b>Net Book Value</b>								
at 31 March 2018	<u>£618,903</u>	<u>£14</u>	<u>£852</u>	<u>£619,769</u>	<u>£618,903</u>	<u>-</u>	<u>£791</u>	<u>£619,694</u>
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>

	Group	Group	UK Charity	UK Charity
Note 10	2018	2017	2018	2017
<b><u>Investments</u></b>				
Shares in The Gallery (Oxford) Ltd	£18	£18	£18	£18
Promissory note	£53,583	-	-	-
	<b>£53,601</b>	<b>£18</b>	<b>£18</b>	<b>£18</b>

At 31 March 2018 investments includes 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 2018 the aggregate of the share capital and reserves of The Gallery (Oxford) Ltd was £100 and the profit for the year was nil.

In December 2017 we received a 'promissory note' as part of the sale of donated land in the US. It is repayable over 20 years at a 5% annual interest rate.

**Note 11****Investments held for sale**

During 2016-17 two pieces of land were donated to the group. They were sold during 2017-18. The payment received was partly in the form of cash and partly in the form of a 'promissory note' to pay the balance monthly over the coming 20 years with an interest rate of 5%.

	Group	Group	UK Charity	UK Charity
Note 12	2018	2017	2018	2017
<b><u>Debtors: amounts due within one year</u></b>				
Gift aid debtor	£8,205	£4,110	£8,205	£4,110
Intragroup transactions	-	-	£35,643	£97,577
India loan fund	-	£38	-	£38
DFID GEC funds accrued	£521,446	£189,888	£521,446	£189,888
Prepayments	£13,569	-	-	-
Other debtors	£24,706	£82,120	£21,571	£80,915
	<b>£567,926</b>	<b>£276,156</b>	<b>£586,865</b>	<b>£372,528</b>

	Group	Group	UK Charity	UK Charity
<b>Note 13</b>	<b>2018</b>	<b>2017</b>	<b>2018</b>	<b>2017</b>
<b><u>Creditors: amounts due within one year</u></b>				
Bank loans and overdrafts	£342,611	£14,438	£342,611	£14,438
Trade creditors	£9,997	£42,062	£9,817	£40,961
Other taxation and social security	£8,378	£8,859	£8,378	£8,859
India loan fund	-	£150	-	£150
Accruals	£14,202	£14,978	£10,879	£9,220
Intragroup transactions	-	-	-	£15,459
Forward contract liability	£22,256	-	£22,256	-
Conduit funding payable	-	£5,085	-	£268
Other creditors	£2,710	£3,774	£2,710	£3,774
	<b>£400,154</b>	<b>£89,346</b>	<b>£396,651</b>	<b>£93,129</b>

The bank loan above is repayable by instalments. It was originally for £427,000 which is secured on freehold property which represented 60% of the original value of the property. The loan is fully repayable in November 2018, although repayments are calculated on a 20 year profile from 2013. We anticipate renewing the loan on the same 20 year profile from 2013 later in 2018. Interest is currently charged at 2.47%.

	Group	Group	UK Charity	UK Charity
<b>Note 14</b>	<b>2018</b>	<b>2017</b>	<b>2018</b>	<b>2017</b>
<b><u>Creditors: amounts due after one year</u></b>				
Bank loan	-	£343,580	-	£343,580
DFID GECT Mobilisation Loan	£1,387,404	-	£1,387,404	-
	<b>£1,387,404</b>	<b>£343,580</b>	<b>£1,387,404</b>	<b>£343,580</b>

The DFID GECT Mobilisation Loan is an interest free loan from the UK Government in order to help fund the upfront costs of managing the Girls Education Challenge programme.

	Opening Balance 2017	Income 2017-18	Expenditure 2017-18	Transfer 2017-18	Closing Balance 2018
<b>Note 15</b>					
<b><u>Statement of funds</u></b>					
<b>Unrestricted funds</b>					
General funds	£585,038	£598,669	(£648,161)	(£6,835)	£528,711
Designated growth fund	£32,400	-	(£14,000)	-	£18,400
Designated employment fund	£9,882	-	-	£1,072	£10,954
<b>Total Unrestricted funds</b>	<b>£627,320</b>	<b>£598,669</b>	<b>(£662,161)</b>	<b>(£5,763)</b>	<b>£558,065</b>
<b>Restricted funds</b>					
Network direct delivery	£1,194	£1,861	(£2,486)	-	£569
"Give a gift" donations	£14,523	£19,031	(£30,060)	-	£3,494
Uganda - project account	£74,330	£90,002	(£164,332)	-	-
Asia - Standout	-	£1,927	(£1,927)	-	-
Bolivia	£22,506	£56,631	(£53,679)	-	£25,458
Cambodia	£10,543	£21,078	(£26,504)	-	£5,117
Children in emergencies	-	£10,437	(£10,437)	-	-
Christmas parties	£305	£2,584	(£2,889)	-	-
Church capacity building	£13,881	£41,349	(£55,230)	-	-
East Africa	£2,552	£888	(£1,398)	-	£2,042
Education	-	£5	(£5)	-	-
Europe	-	£4,388	(£3,510)	-	£878
Guatemala	£4,702	£4,255	(£7,247)	-	£1,710
Impact evaluation	£61,480	£8,819	(£49,197)	-	£21,102
India	-	£111,299	(£88,980)	-	£22,319
Latin America	-	£19,342	(£16,004)	-	£3,338
Myanmar	-	£2,257	-	-	£2,257
Nepal	£32,541	£27,443	(£62,369)	-	(£2,385)
Philippines	£6,709	£115	(£11)	£5,763	£12,576
Syria	£5,461	-	(£5,461)	-	-
Uganda	(£10,492)	£46,713	(£10,136)	-	£26,085
Uganda - DFID GEC project	£337	£11,678	(£12,015)	-	-
Uganda - DFID GECT project	£1,498	£1,763,531	(£1,908,158)	-	(£143,129)
United Kingdom	£10,164	£46,064	(£43,011)	-	£13,217
Zimbabwe	£5,204	£22,244	(£22,875)	-	£4,573
<b>Total Restricted funds</b>	<b>£257,438</b>	<b>£2,313,941</b>	<b>(£2,577,921)</b>	<b>£5,763</b>	<b>(£779)</b>
<b>Total funds</b>	<b>£884,758</b>	<b>£2,912,610</b>	<b>(£3,240,082)</b>	<b>-</b>	<b>£557,286</b>

The transfers between funds were to increase the amount held for liabilities relating to staff employed internationally as well as to allocate a sum to fulfil a previously unrecognised obligation for a programme in the Philippines. The UK Charity restricted funds in deficit comprise £154,381 relating to the Uganda DFID GECT project and £281,862 relating to intercompany balances.

#### Purpose of funds

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

"Designated growth fund" is specifically set aside to enable us to develop our infrastructure to promote more lasting change in childrens' lives.

"Designated employment fund" represents the liabilities for staff employed internationally.

"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 were a scheme on our website to support particular projects. It is now closed.

"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 2018	Unrestricted Funds 2018	Total Funds 2018
<b>Note 16</b>				
<b><u>Analysis of group net assets between funds</u></b>				
Fixed assets	9,10	-	£673,370	£673,370
Net current assets		(£779)	£1,272,099	£1,271,320
Creditors: amount due after one year	14	-	(£1,387,404)	(£1,387,404)
<b>Total</b>		<b>(£779)</b>	<b>£558,065</b>	<b>£557,286</b>

## Note 17

### Related parties

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

	Net Value 2018	Nature of Transactions	Relationship in other organisation
Christ Church Abingdon	£102	Donation to Viva	Mark Stavers was a trustee
Kingdom Bank	£200	Donation to Viva	Miles Buttrick is a trustee
St Swithuns, Kennington	£199	Donation to Viva	Martin Hull is a trustee
The Gallery (Oxford)	£479	Shared grounds costs	Viva is a shareholder
Justice in Motion	£100	Photocopying at cost	Brian Wilkinson is a trustee

**Note 18****Conduit funding**

	Group 2018	Group 2017	UK Charity 2018	UK Charity 2017
Balance at start of year	£5,085	-	£268	-
Funding received during year	£35,845	£70,239	£56	£281
Funding distributed during year	(£40,930)	(£65,154)	(£324)	(£13)
Balance at end of year	-	£5,085	-	£268

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 19****Waived expenses**

Trustees do not generally 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 20****Donations by trustees**

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

	Group 2018	Group 2017	UK Charity 2018	UK Charity 2017
Donations from trustees	£78,056	£67,527	£34,500	£34,851

## Note 21

Subsidiary details

	Viva Network North America	Viva Network (Hong Kong) Ltd	Viva Network Africa
Registration number	84-1541857	1657942	4185
Net assets	£143,333	£108,882	£2,370
Net liabilities	£106,166	£780	£18,166
<b>Net funds</b>	<b>£37,167</b>	<b>£108,102</b>	<b>(£15,796)</b>
Gross income for year	£334,161	£119,317	£123,690
Gross expenditure for year	£370,286	£115,227	£203,140
<b>Surplus / (deficit) for year</b>	<b>(£36,125)</b>	<b>£4,090</b>	<b>(£79,450)</b>

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.

## Note 22

Financial instruments

In order to minimise the risk to the organisation from fluctuations in exchange rates between sterling (GBP) and Ugandan Shillings (UGX) we have entered into Forward Contracts for the purchase of the amounts needed to fulfill part of our DFID contract. In line with FRS 102 the fair value of these forward contracts is calculated at the year end for any outstanding contracts. All of the forward contracts relate to restricted funds.

	Contract Value 2018	FX Loss 2018	Contract Value 2017	FX Loss 2017
Contracts outstanding at the year end:	£249,878	£22,256	-	-
Contracts settled before the year end:	£500,122	£27,007	-	-

## Note 23

**Prior period comparatives: Statement of financial activities**

	Restricted Funds 2017	Unrestricted Funds 2017	Total Funds 2017
<b><u>Income from:</u></b>			
Donations and legacies	£89,260	£638,679	£727,939
Charitable activity	£1,239,281	£44,707	£1,283,988
Other trading activities	-	£28,807	£28,807
Other	-	£7,002	£7,002
Total income	<b><u>£1,328,541</u></b>	<b><u>£719,195</u></b>	<b><u>£2,047,736</u></b>
<b><u>Expenditure on:</u></b>			
Raising funds	-	£258,017	£258,017
Charitable activities	£1,629,403	£383,018	£2,012,421
Total expenditure	<b><u>£1,629,403</u></b>	<b><u>£641,035</u></b>	<b><u>£2,270,438</u></b>
<b><u>Net income / (expenditure)</u></b>	<b><u>(£300,862)</u></b>	<b><u>£78,160</u></b>	<b><u>(£222,702)</u></b>

	Opening Balance 2016	Income 2016-17	Expenditure 2016-17	Transfer 2016-17	Closing Balance 2017
<b>Note 24</b>					
<b>Prior period comparatives: Statement of funds</b>					
<b>Unrestricted funds</b>					
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
<b>Total Unrestricted funds</b>	<b>£549,160</b>	<b>£719,195</b>	<b>(£641,035)</b>	<b>-</b>	<b>£627,320</b>
<b>Restricted funds</b>					
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
<b>Total Restricted funds</b>	<b>£558,300</b>	<b>£1,328,541</b>	<b>(£1,629,403)</b>	<b>-</b>	<b>£257,438</b>
<b>Total funds</b>	<b>£1,107,460</b>	<b>£2,047,736</b>	<b>(£2,270,438)</b>	<b>-</b>	<b>£884,758</b>

	Restricted Funds	Unrestricted Funds	Total Funds
<b>Note 25</b>	2017	2017	2017
<b><u>Prior period comparatives: Analysis of group net assets between funds</u></b>			
Fixed assets	-	£632,545	£632,545
Net current assets	£257,438	£338,355	£595,793
Creditors: amount due after one year	-	(£343,580)	(£343,580)
<b>Total</b>	<b><u>£257,438</u></b>	<b><u>£627,320</u></b>	<b><u>£884,758</u></b>

This statement has been derived from the consolidated accounts for Viva that are prepared and audited in the UK in GBP. It is indicative only, with both current and prior year figures being converted at the exchange rate prevailing on 31 March 2018: \$1 = £0.713370.

## PROFIT AND LOSS in US\$

	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
	2018	2018	2018	2017
<b>Revenue</b>				
<b>Grants and Donations:</b>				
General	\$262,670	\$688,769	\$951,439	\$1,020,424
From Charitable Activities	\$2,981,006	\$111,029	\$3,092,035	\$1,799,891
Events and Office Rental	-	\$35,886	\$35,886	\$40,382
Investment income (Interest)	-	\$1,497	\$1,497	-
Sundry	-	\$2,033	\$2,033	\$9,815
<b>Total Incoming Resources</b>	<b>\$3,243,676</b>	<b>\$839,214</b>	<b>\$4,082,890</b>	<b>\$2,870,512</b>
<b>Expenses</b>				
<b>Program services</b>	\$3,613,722	\$539,324	\$4,153,046	\$2,821,006
<b>Supporting services:</b>				
Fundraising	-	\$388,892	\$388,892	\$361,687
<b>Total Expenses:</b>	<b>\$3,613,722</b>	<b>\$928,216</b>	<b>\$4,541,938</b>	<b>\$3,182,693</b>
<b>Transfers between funds:</b>	\$8,079	(\$8,079)	-	-
<b>Net (expenditure) / income</b>	<b>(\$361,967)</b>	<b>(\$97,081)</b>	<b>(\$459,048)</b>	<b>(\$312,181)</b>
<b>Total Funds Brought Forward</b>				
at 1 April	\$360,876	\$879,375	\$1,240,251	\$1,552,434
<b>Total Funds Carried Forward</b>				
at 31 March	<b>(\$1,091)</b>	<b>\$782,294</b>	<b>\$781,203</b>	<b>\$1,240,251</b>

This statement has been derived from the consolidated accounts for Viva that are prepared and audited in the UK in GBP. It is indicative only, with both current and prior year figures being converted at the exchange rate prevailing on 31 March 2018: \$1 = £0.713370.

## CONSOLIDATED BALANCE SHEET in US\$ At 31 March 2018

	Group 2018	Group 2017
<b>Fixed Assets</b>		
Tangible Assets	\$868,790	\$886,674
Investments	\$75,138	\$25
	<u>\$943,928</u>	<u>\$886,699</u>
<b>Current Assets</b>		
Investments held for sale	-	\$115,944
Debtors	\$796,117	\$387,115
Cash at bank and in hand	\$1,546,952	\$457,367
	<u>\$2,343,069</u>	<u>\$960,426</u>
<b>Current Liabilities:</b>		
Creditors falling due within one year	\$560,935	\$125,245
<b>Net Current Assets</b>	<u>\$1,782,134</u>	<u>\$835,181</u>
<b>Total Assets Less Current Liabilities</b>	<b>\$2,726,062</b>	<b>\$1,721,880</b>
<b>Long Term Liabilities</b>		
Creditors falling due after one year	\$1,944,859	\$481,629
	<u>\$1,944,859</u>	<u>\$481,629</u>
<b>Net Assets</b>	<u><u>\$781,203</u></u>	<u><u>\$1,240,251</u></u>
<b>Funds</b>		
Restricted funds	(\$1,091)	\$360,876
Unrestricted funds		
General funds	\$741,145	\$820,104
Designated funds	\$41,149	\$59,271
<b>Total Funds</b>	<u><u>\$781,203</u></u>	<u><u>\$1,240,251</u></u>

This statement has been derived from the consolidated accounts for Viva that are prepared and audited in the UK in GBP. It is indicative only, with both current and prior year figures being converted at the exchange rate prevailing on 31 March 2018: HK\$1 = £0.090880.

## PROFIT AND LOSS in Hong Kong \$

	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
	2018	2018	2018	2017
<b>Revenue</b>				
<b>Grants and Donations:</b>				
General	\$2,061,848	\$5,406,539	\$7,468,387	\$8,009,892
From Charitable Activities	\$23,399,650	\$871,531	\$24,271,181	\$14,128,389
Events and Office Rental	-	\$281,690	\$281,690	\$316,978
Investment income (Interest)	-	\$11,752	\$11,752	-
Sundry	-	\$15,955	\$15,955	\$77,047
<b>Total Incoming Resources</b>	<b>\$25,461,498</b>	<b>\$6,587,467</b>	<b>\$32,048,965</b>	<b>\$22,532,306</b>
<b>Expenses</b>				
<b>Program services</b>	<b>\$28,366,203</b>	<b>\$4,233,466</b>	<b>\$32,599,669</b>	<b>\$22,143,717</b>
<b>Supporting services:</b>				
Fundraising	-	\$3,052,641	\$3,052,641	\$2,839,096
<b>Total Expenses:</b>	<b>\$28,366,203</b>	<b>\$7,286,107</b>	<b>\$35,652,310</b>	<b>\$24,982,813</b>
<b>Transfers between funds:</b>	<b>\$63,413</b>	<b>(\$63,413)</b>	<b>-</b>	<b>-</b>
<b>Net (expenditure) / income</b>	<b>(\$2,841,292)</b>	<b>(\$762,053)</b>	<b>(\$3,603,345)</b>	<b>(\$2,450,507)</b>
<b>Total Funds Brought Forward</b>				
at 1 April	\$2,832,724	\$6,902,729	\$9,735,453	\$12,185,960
<b>Total Funds Carried Forward</b>	<b>(\$8,568)</b>	<b>\$6,140,676</b>	<b>\$6,132,108</b>	<b>\$9,735,453</b>
at 31 March				

This statement has been derived from the consolidated accounts for Viva that are prepared and audited in the UK in GBP. It is indicative only, with both current and prior year figures being converted at the exchange rate prevailing on 31 March 2018: HK\$1 = £0.090880.

**CONSOLIDATED BALANCE SHEET in Hong Kong \$**  
**At 31 March 2018**

	Group 2018	Group 2017
<b>Fixed Assets</b>		
Tangible Assets	\$6,819,641	\$6,960,024
Investments	\$589,800	\$198
	<u>\$7,409,441</u>	<u>\$6,960,222</u>
<b>Current Assets</b>		
Investments held for sale	-	\$910,110
Debtors	\$6,249,186	\$3,038,688
Cash at bank and in hand	\$12,142,913	\$3,590,144
	<u>\$18,392,099</u>	<u>\$7,538,942</u>
<b>Current Liabilities:</b>		
Creditors falling due within one year	\$4,403,103	\$983,121
<b>Net Current Assets</b>	<u>\$13,988,996</u>	<u>\$6,555,821</u>
<b>Total Assets Less Current Liabilities</b>	<b>\$21,398,437</b>	<b>\$13,516,043</b>
<b>Long Term Liabilities</b>		
Creditors falling due after one year	\$15,266,329	\$3,780,590
	<u>\$15,266,329</u>	<u>\$3,780,590</u>
<b>Net Assets</b>	<u>\$6,132,108</u>	<u>\$9,735,453</u>
<b>Funds</b>		
Restricted funds	(\$8,568)	\$2,832,724
Unrestricted funds		
General funds	\$5,817,678	\$6,437,478
Designated funds	\$322,998	\$465,251
<b>Total Funds</b>	<u>\$6,132,108</u>	<u>\$9,735,453</u>



### **International Board**

Stuart Pascall (*Chair*), Nicholas Bamber, David Bright, Miles Buttrick (*until 31 May 2018*), Sarah Powley Minakhi Chowdhury-Westlake, Jonathan Cox (*from 20 July 2018*), Scott Hannah (*until 8 January 2018*), Roy Huang (*until 21 June 2018*), Amanda McCalla-Leacy, Alexa Rathbone Barker (*from 30 March 2018 to 15 June 2018*), Michael L Sloane (*from 8 January 2018*), James Tavener (*from 20 July 2018*)

**Company Secretary:** Martin Hull

### **US Board**

Scott Hannah (*Chair until 11 November 2017*), Michael L. Sloane (*Chair from 11 November 2017*), Jonathan Booth, Jenny Evans, Joel Nichols, William Reichardt, Richard Hunter (*until 11 November 2017*), Stuart Pascall (*from 11 November 2017*)

### **Hong Kong Board**

Roy Huang (*Chair and board member until 21 June 2018*), Rob Lilwall (*from 2 January 2018, chair from 22 June 2018*), Miles Buttrick (*until 30 June 2018*), Catherine Graham, Raymond Kwong (*until 31 December 2017*), Karen Lam, Colum Bancroft (*from 13 March 2018*), 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 (*until 30 November 2017*)  
Miriam Kniffen – Head of Operations (*until 31 May 2018*)  
Richard Hunter – Development Director (*until 30 November 2017*)

### **Subcommittees of the International Board**

*Finance and Risk:* Miles Buttrick, Sarah Powley, James Tavener, Jonathan Cox  
*Fundraising:* Minakhi Chowdhury-Westlake, Alexa Rathbone Barker  
*Network Development & People:* Stuart Pascall, Nicholas Bamber, David Bright, Amanda McCalla-Leacy, Martin Hull

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

**Auditors:** Godfrey Wilson Ltd, 5<sup>th</sup> Floor, Mariner House, 62 Prince Street, Bristol, BSI 4QD

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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.

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