

CHILDREN'S HIV ASSOCIATION LIMITED

England & Wales · Charity number 1122356

Details

Other names CHILDRENS HIV ASSOCIATION OF UK AND IRELAND, Chiva

Status Registered

Legal form Charitable company

Company number [06337017](#)

Registered 2008-01-17

Register [View on the Charity Commission register](#)

Contact

Address Orchard Street Business Centre
13-14 Orchard Street
Bristol
BS1 5EH

Phone 01179055149

Email message@chiva.org.uk

Website www.chiva.org.uk

Activities

Objects: A) THE RELIEF OF SICKNESS AND THE PRESERVATION OF HEALTH AMONG CHILDREN AND YOUNG PEOPLE INFECTED OR AFFECTED BY HIV AND RELATED INFECTIONS INCLUDING THE DEVELOPMENT OF STANDARDS OF CARE AND PROVISION OF INFORMATION, ADVICE AND SUPPORT TO HEALTHCARE AND OTHER PROFESSIONALS AND IN OTHER SUCH CHARITABLE WAYS AS CHIVA, THROUGH ITS EXECUTIVE COMMITTEE, MAY FROM TIME TO TIME DECIDE.B) TO ADVANCE THE EDUCATION OF THE GENERAL PUBLIC AND MEDICAL FRATERNITY IN ALL AREAS RELATING TO HIV AND RELATED INFECTIONS INCLUDING RAISING AWARENESS OF THE NEEDS OF CHILDREN AND YOUNG PEOPLE WITH HIV AND RELATED INFECTIONS AND REPRESENTING THOSE NEEDS TO OTHER GOVERNMENT ORGANISATIONS AND PROFESSIONALS; AND C) TO CARRY OUT AND SUPPORT RESEARCH AND AUDIT INTO ALL ASPECTS OF HIV AND RELATED INFECTIONS AND TO PUBLISH THE USEFUL RESULTS OF SUCH RESEARCH AND AUDIT.

Activities: The charity's current activities in furtherance of its objective include:1. Annual conference, autumn and regional meetings to disseminate latest updates on education and clinical practice in HIV and focus on important developments in standards of treatment and care 2. Website to include latest news, announcements and bulletin boards for healthcare professionals, children and youths living with HIV.

Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Other Charitable Activities
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Other Charitable Purposes
- **Who:** Children/young People, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE: NATIONALLY.
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£386,944	£872,482	-	-
2024-12-31	£367,147	£857,347	-	-
2023-12-31	£470,069	£759,151	-	-
2022-12-31	£215,797	£594,021	-	-
2021-12-31	£4,289,412	£444,084	£8,905,154	6
2020-12-31	£4,190,652	£254,248	£4,455,075	3

Trustees

Name	Role	Appointed
Dr AMANDA WILLIAMS	Chair	2015-05-22
Katie Warburton		2024-04-25
Katja Doerholt		2022-03-01
Marthe Le Prevost		2024-04-25
Nicola Flint		2023-03-01
Pauline Maburutse		2020-04-06
Prof Ali Judd		2020-04-06
Sujantha Nadarajah		2020-04-06
Susanna Elsoussy		2021-03-01

CHILDREN'S HIV ASSOCIATION LIMITED

England & Wales - Charity number 1122356

Accounts



GROWING TOGETHER FOR
HEALTH AND HAPPINESS

CHIVA ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025



Company no. 06337017
Charity no. 1122356

REFERENCE AND ADMINISTRATION DETAILS

REGISTERED OFFICE AND OPERATIONAL ADDRESS

Orchard Street Business Centre
13 Orchard Street
Bristol
BS1 5EH

TRUSTEES

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Dr Amanda Williams, Chair
Dr Velur Balasubramaniam
Prof Ali Judd
Pauline Maburutse
Sujantha Nadarajah
Nicola Flint
Susanna Keiderling
Dr Katja Doerholt
Katie Warburton
Dr Marthe Le Prevost

CHIEF EXECUTIVE OFFICER

Amanda Ely

BANKERS

National Westminster Bank plc
Muswell Hill Broadway
London
N10 3SD

AUDITORS

Godfrey Wilson Limited
Chartered accountants and statutory auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

INVESTMENT MANAGERS

Brewin Dolphin
12 Smithfield Street
London
EC1A 9BD

CHARITY MISSION STATEMENT

Chiva is dedicated to enhancing the health and wellbeing of children, young people, and young adults growing up with HIV. Chiva works to ensure that young people living with HIV have the treatment and care, knowledge, understanding, skills and wider support needed to live well and achieve their greatest potential.

Chiva achieves its mission by providing direct support and information for children, young people and young adults living with HIV and their families. Working closely with clinic teams, and by delivering programmes which offer comprehensive and integrated support we aim to empower young people towards healthier and more fulfilling lives.

REPORT OF THE TRUSTEES

PUBLIC BENEFIT STATEMENT

Our strategic priorities are framed around offering lifespan holistic support, enhancing HIV awareness among the wider public more generally and those working in HIV specifically, engaging with research and strengthening evidence and evaluation. These objectives underpin our dedication to public benefit with our primary beneficiaries being children, young people and young adults who have grown up with HIV and their families.

Chiva facilitates a range of activities to support a professional network of clinicians, social care and voluntary sector professionals involved in providing HIV care and support. This includes organising education events, conferences, and developing guidelines and resources for use in clinics and other settings. The Chiva membership network ensures that professionals working in this field are provided with information and professional support and opportunities to engage with peers, to share expertise and help to ensure optimum care for all young people living with HIV in the UK and Ireland.

In determining the activities that the charity should undertake, the Trustees have had due regard to guidance issued by the Charity Commission on public benefit.

HOW WE WORK

Chiva delivers its work through a dedicated team of staff, supported by volunteers, Trustees, Steering Group members, and strategic partnerships. Together, we provide vital support and advocacy for children, young people and young adults living with HIV across the UK and Ireland.

Our work is structured around distinct projects that align with our mission, ensuring young people receive tailored support. By operating at a national level, we bring young people together through residential, allowing them to build peer networks that foster connection, understanding, and support. Regionally, our staff collaborate closely with clinical teams to provide direct, locally based support and practical assistance.

Beyond direct support, Chiva plays a key role in strengthening professional practice. We produce clinical guidelines and resources, facilitate education and professional development events, offer a hub of information and resources on the Chiva website and provide access to a professional peer network through Chiva membership, sharing information via regular member bulletins and newsletters.

Advocacy and research are central to our work. We engage in audits, studies and research to ensure the needs of young people with HIV are fully understood and can be effectively responded to. By representing their interests in NHS service commissioning and influencing wider policy, we help shape the future of care and support for this community.

Through developing campaigns and educational resources, we work to improve wider public understanding of HIV, particularly as it affects children and young people, aiming to address ongoing stigma and misinformation around HIV which can cause further difficulties for the children, young people and their families who our work supports.

Young people's voices are at the heart of Chiva. Our dedicated participation programme provides meaningful opportunities for young people to influence and shape our work, contribute to policy development, and raise awareness. We also offer paid and volunteer roles, including co-production, peer leadership, and youth facilitation, ensuring young people can progress from programme participants to leaders within the organisation.

Chiva remains committed to empowering young people, strengthening professional networks, and driving systemic change to improve the lives of those growing up with HIV.

YEAR AT A GLANCE



378 children, young people and young adults living with HIV were actively supported in 2025

How Young People Engaged with Chiva



320 were supported by Chiva Specialist Support Officers (also supporting their family)



24 were part of the Chiva Youth Committee



43 took part in The Blueprint young adult programme



89 attended Freedom to Be (F2B) Camp for 11-17 year olds



29 families attended a Chiva Families' Weekend which included **28** young people living with HIV



42 young people and young adults who have grown up with HIV took part in volunteering and/or paid project roles



92 young people supported were new to Chiva in 2025

1,580 total interventions were provided in 2025



YEAR AT A GLANCE

Chiva Events



21 residential or day events were delivered, **13** of which were peer meet-up events held around the UK where Chiva Specialist Support Officers work



29 families attended the two Families' Weekends. **97** individual family members attended in total

Chiva Hardship Support Programme



140 hardship support interventions were provided to **61** individuals/families which comprised:



Travel costs to attend clinic

62



Basic need items (e.g. household items, computers for education)

16

2

Food deliveries



60

Emergency accommodation support



57 mothers with HIV received formula milk from Chiva comprising **246** deliveries of formula milk through the year



ACTIVITIES, ACHIEVEMENTS, AND PERFORMANCE IN 2025

Work with Professionals



Chiva's professional membership network included **265** health professionals



An average of **375** people received the quarterly Chiva newsletter providing updates from Chiva and wider HIV sector information including events, publications and articles

14 professionals were members of the Chiva Steering Group, leading the work covered by different expert and special interest groups



Expert Groups

Conference and Meetings
Audits and Commissioning
Clinical Guidelines
Health Organisation Links

Special Interest Groups

Nurses
Psychologists
Young Adult

77 professionals overall were engaged with different aspects of work, led by the Chiva Steering Group



4 education meetings were delivered with an average of **35** people attending

161 people attended Chiva's annual national conference

YEAR AT A GLANCE

Digital Engagement Highlights



Website

26,756 page views from **6,585** users

10,951 user sessions in total indicating returning users, including **4,779** engaged sessions, showing strong user interaction



Social Media



Reached **10,839** people with **875** content engagements — around **50%** higher reach and engagement than 2024



Reached **9,593** people with **1,426** content engagements



19,076 impressions with **588** content engagements



Video Platforms



23,087 video views with **175** engagements



4,705 video views

'Life Growing Up' film remained the most viewed, followed by **'Safe With Me'**

"One of the most important things Chiva has given me is a sense of community. Meeting other young people with similar experiences has shown me that I am not alone. Hearing their stories, sharing my own, and learning from professionals has helped me see that living with HIV does not stop me from achieving my dreams. It has changed my perspective, allowing me to focus on what I can do rather than what I used to fear."

(Participant on Chiva's Blueprint programme)



KEY EVENTS DELIVERED THROUGH THE YEAR

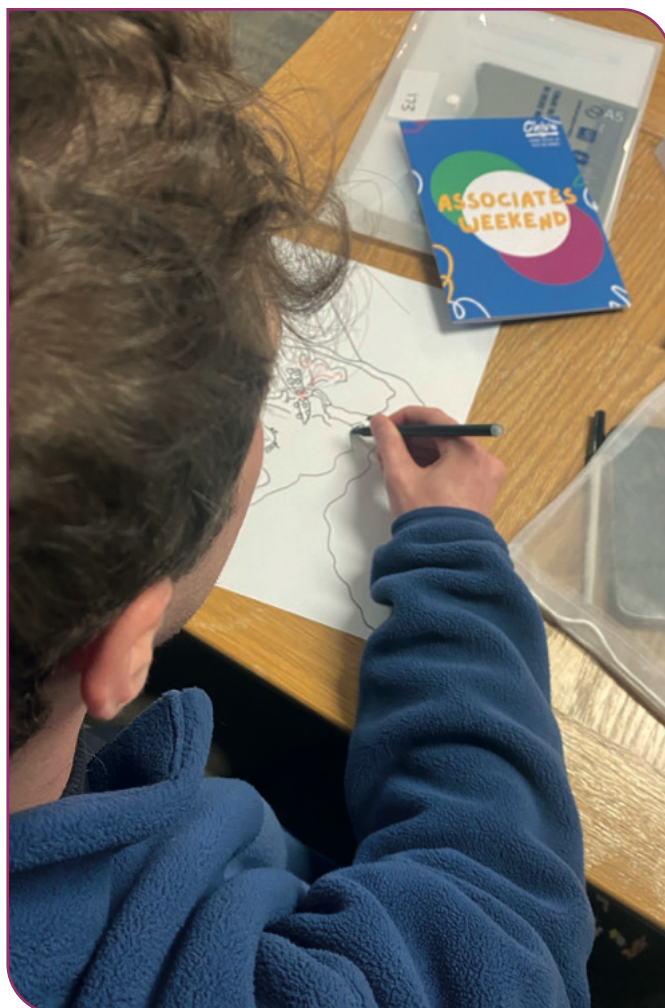
FEBRUARY 2025

For the second time, we ran a Peer Associates weekend which was delivered in February.

16 young adults who have grown up with HIV attended. They had previously undertaken an array of peer roles with Chiva. Some had only been a volunteer at camp - others have been involved for years taking on different roles and engagements, often starting at camp and the Chiva Youth Committee and moving on to public speaking roles at events and conferences, working on campaigns, workshop delivery and project leadership roles.

The weekend aimed to ensure ongoing structured support, training, development and dialogue with this group. The programme covered reflective and creative activities on life journeys with HIV, exploring motivation to take on peer associate roles, information on current roles and shaping together what future opportunities may comprise. Training sessions on safeguarding, facilitation skills, working safely with trauma and self-care in practice was also included.

Chiva is committed to continuing to strengthen our offer of opportunities for adults who have grown up with HIV, recognising the huge value of their participation and shared expertise, whilst also appreciating what the ongoing community of Chiva can offer them in their personal and professional development.



“I love the connection with Chiva. I like to learn in the role. It feels so different than working at ‘work’. I feel like I have actually helped people”
(Young adult attending the Peer Associates weekend)



(Peer Associates reflections on journeys of life living with HIV and becoming involved with Chiva)

Chiva has been working to strengthen this area of work, providing opportunities for young adults who have grown up with HIV to be involved in different Chiva events.

KEY EVENTS DELIVERED THROUGH THE YEAR

APRIL 2025

In April, the 19th annual Chiva conference was delivered in London, engaging health professionals and other stakeholders to address Chiva's objectives to improving care and outcomes for young people living with HIV and enhance professional understanding.

The annual Chiva conference remains the UK's key professional learning event on HIV in childhood and young adulthood, providing continued professional development, accredited by the Royal College of Paediatrics and Child Health (RCPCH).

We were delighted to have so many attendees in 2025, 161 people attended from 69 different hospitals or institutions, with overwhelming positive feedback from participants who felt the event was interesting and highly relevant to their professional needs. 100% of delegates unanimously agreed the programme was well structured and the learning objectives were met.

Chiva's annual conference is a key event in the HIV education calendar, and we were very pleased with the international engagement in 2025. Professionals are increasingly challenged to find expertise in local regions due to reducing numbers of specialists in paediatric and adolescent HIV. As such Chiva's national educational events are critical to ensure those working in the HIV sector can come together to learn and share experiences. Delegates included those who had travelled from Portugal, Ireland, Denmark, Sweden and Albania.

The programme included 22 speakers, including one speaker from Zimbabwe and 34 abstracts were received for consideration for oral or poster presentation.

"It was an incredibly informative and well-organised event that provided valuable insights into paediatric HIV care. The diverse range of topics covered, combined with engaging speakers, fostered meaningful discussions among attendees. I particularly appreciated the emphasis on holistic care, including mental health and family support, which are essential for the well-being of children living with HIV".

(Conference attendee feedback in the evaluation)



MAY 2025

The first of two Chiva Families' Weekends delivered in 2025 took place in May. With 16 family groups attending, comprising 46 individuals.

The Families' Weekend aims to build connection and community between families with children and young people growing up with HIV, whilst strengthening communication around HIV within individual family groups. It also aims to strengthen knowledge of HIV, build coping strategies, reduce isolation and offer support with managing other issues in families.



KEY EVENTS DELIVERED THROUGH THE YEAR

Witnessing some returning families arriving with so much more confidence than in the previous year, with their capacity to offer support to others coming for the first time, was testament to the incredible benefit of community support.

Art-based activities and creativity are at the heart of the Families' Weekends, allowing for exploration of sensitive topic areas in a more comfortable way.



(‘Family flags’ created in workshops exploring family identity)

Many families describe finding it very difficult to talk about HIV and often avoid it. Workshops facilitated the sharing of creative work on topics connected to family identity and HIV stories which enabled a gentle opening up of conversations between family members. Families express feeling a huge relief once these conversations begin to happen.

The programme also takes a wellbeing focus including yoga and mindfulness sessions. A dedicated creche for the younger children, and an activities programme for the teenagers allows parents/carers and young people to have separate group sessions as well as family together time.



(‘The Group Tree’, a regular feature of the Families’ Weekend, added to throughout the weekend to capture feelings reflecting change and growth)



(Children enjoying outdoor activities during the Families’ Weekend)

“I don’t have to worry about the future. Communication in the family. Avoidance of self-stigma. I am not alone in this.”

(A parent carer on what they learned from attending the Families Weekend.)

And another on the best thing from the weekend;
“Seeing old friends, meeting new ones, karaoke!”

KEY EVENTS DELIVERED THROUGH THE YEAR

AUGUST 2025

The 16th annual Chiva residential support camp, Freedom to Be (F2B) was delivered in August, taking place over five days and welcoming 89 participants aged 11-17, living with HIV from across the UK and Ireland. F2B camp is our largest residential programme for young people.

F2B aims to enhance young people's HIV knowledge and understanding, reduce the isolation often experienced by young people growing up with HIV and help develop peer networks and build confidence, self-esteem and aspirations for the future.

The camp programme mixes structured interactive HIV themed workshops, with outdoors activities including sports and outwards bounds as well as creative workshops which explore HIV through music, art, drama and this year included a delightful puppetry workshop. Evenings focus on whole group activities such as an annual whole camp Olympics, group Ted Talks, wellbeing and pampering sessions and an end of camp party.

An extensive evaluation of the impact of camp is completed every year to gain insight into the impact and experience of attending and how delivery may be improved. The information from pre and post camp evaluations enables Chiva to not only assess improvements to HIV related knowledge and understanding, but also to understand what camp means to participants attending. In this comment from the end of camp evaluation a young person reflects on what they had learned.

“That my HIV is the best part of me that I can never be ashamed of.”

Most people described creating new friendships as the most important aspect of camp, with significant mentions of improved confidence in abilities in the ability to reflect on their feelings around HIV.

“That I'm the same as others and should be confident and live my life even with HIV.”



(A t-shirt designed by a young person during a creative session at camp)

KEY EVENTS DELIVERED THROUGH THE YEAR

OCTOBER 2025

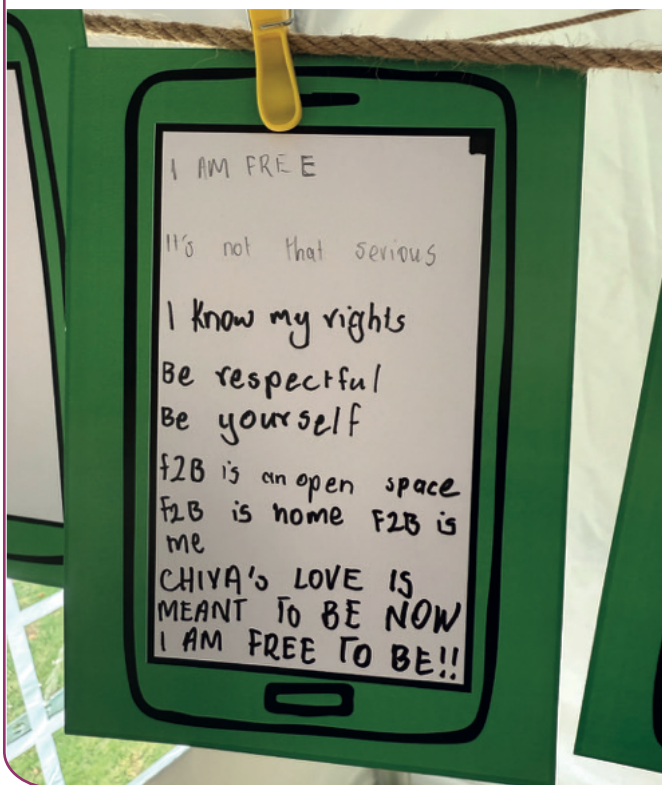
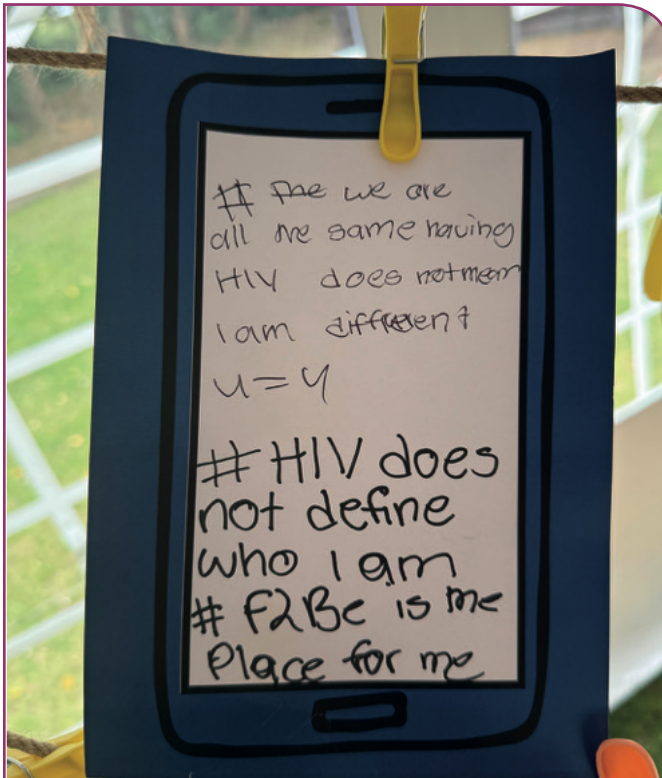
The second Chiva Families' Weekend was delivered in October and attended by 13 families comprising 51 participants in total. With the first Families' Weekend being heavily oversubscribed, a second event was planned to meet this demand. This weekend was held over two nights in Herefordshire and welcomed families from the Midlands, Northeast, Northwest and Scotland.

Held in a beautiful rural location, the setting allowed for rest and connection with the natural environment. We were pleased to welcome several new families who had not previously engaged in Chiva's activities and helped them to build connections with others in their region and access support around living well with HIV as a family.

Several families who attended had previously met at a regional Chiva event for families with young people living with HIV and additional needs.

We were pleased to be able to make necessary adjustments to ensure the effective inclusion of young people with a range of additional needs, including physical and learning disabilities in addition to HIV.

Growing this support network for families who are navigating supporting additional needs as well as HIV has been a noticeable achievement within Chiva's family support work, recognising how challenging it can be for these families to receive the specialist advocacy support and information which helps them to live well and meet all of their young person's needs.



(Young people's reflections shared in the camp closing ceremony)



('Family flags' created over the weekend to reflect family identity)

KEY EVENTS DELIVERED THROUGH THE YEAR



A mother reflecting on how she sees the benefits of her family attending the Families' Weekend for the second time (below), illustrates why the weekends away have become an important feature in Chiva's annual programme.

“This year was our second year attending the families' weekend.

We enjoy coming to the camp because we are able to talk freely with other families. Living with HIV can be very isolating it feels like a part of you has to remain hidden in order to be accepted. At families' weekend we get to feel part of a community where we can be fully and authentically ourselves. We also share experiences and learn from each other. We feel free to discuss how living with HIV affects our family and the challenges with that. We also get to share positive experiences and stories of hope along our journey. We find it so helpful to be able to build connections with other families that carry on after camp....”

NOVEMBER 2025

The Blueprint is Chiva's core support programme for young adults aged 18-25. It aims to provide a structured programme around four core areas, which were identified by a group of young adults who came together to co-design the programme:

- Enhance mental health and wellbeing
- Improve financial literacy
- Develop self-confidence and aspirations for the future
- Improve HIV self-efficacy skills

The programme runs each year between September and May. So, in one year two groups are engaged in the programme.

The Blueprint participants who joined the programme starting in September 2025 went away for a three-night residential retreat in November. With 14 young adults attending and supported throughout by a team which included several young adults who have also grown up with HIV, the programme focussed on understanding HIV and developing confidence and self-esteem.



It was notable that many evaluation reflections on what people found most helpful relating to developing their confidence and HIV-related understanding were the sessions that covered sharing HIV status information with others and hearing others' experiences.

“Other people's stories helped me feel comfortable and more open to sharing my status.”

(Young adult comment in evaluation.)

ACTIVITIES ONGOING THROUGH THE YEAR

In relation to what was most valued about the residential, comments mostly referred to the opportunity to meet new people and build connections.

“A space where I didn’t feel alone. Where I could hear for myself that other people were going through the same mental battles with their status. That we’re all on a journey at different points and that aspect was just so comforting to me.”

SUPPORT PROVIDED TO YOUNG PEOPLE AND FAMILIES LOCALLY

Chiva extends support to young people and their families through the year, via a regional support programme delivered by Chiva Specialist Support Officers working in different regions of the UK with the medical teams in these locations. The locally based staff team members offer support during clinic appointments as well as attending home visits.

143 home and community visits to young people and their families were provided by Chiva staff over the year.

The regional support programme builds a holistic model around clinical care. Staff provide critical support helping achieve positive health outcomes, including helping with issues such as medication adherence, maintaining engagement with clinical care, and helping with transport costs to clinic. Staff regularly follow up with young people who have missed appointments.

They also collaborate with other agencies to extend support and provide advocacy, for example addressing welfare and housing issues and providing mental health support, all of which will impact engagement and retention in healthcare if not effectively supported. They can also be a critical source of holistic support during the period when children are newly diagnosed, or newly arrived in the UK, a particularly challenging time for families.



Team members organise local peer meet-ups through the year to enable peer support networks to grow locally and deliver HIV education activities to help develop self-efficacy skills. 13 peer meetups were held during the year in London, Yorkshire, Midlands and Southwest.



(Young person capturing their future aspirations during an arts session at a peer meet-up event.)

ACTIVITIES ONGOING THROUGH THE YEAR

“Before attending, I felt like I was the only one going through this. Meeting others made me feel normal again. It helps reduce the fear, the shame, and the isolation. It gives us hope and strength to keep going. Thank you so much for this opportunity”.

(Young person following attendance at a local peer meet-up event.)

Appropriate psychological support has been increasingly difficult to access via NHS services. Where support has proved impossible to access, Chiva have funded psychological and therapeutic support privately for young people, to ensure mental health needs are addressed, whilst continuing to advocate for the need for psychological support to be available via NHS services.

In 2025, six young people had psychological support funded by Chiva during the year, with some in longer term therapy, and others requiring clinical psychology input for example for cognitive assessments, or to work with complex trauma.

PRACTICAL ASSISTANCE

Chiva began a hardship support programme during the COVID-19 pandemic when concerns about access to basic provisions were realised. Chiva continues to provide practical assistance through a hardship support fund to address basic needs and support the costs of attending clinic, which for many can present a barrier to accessing care and present risks around engagement. Many young people travel significant distances to their closest specialist HIV centre, and the costs can be considerable.

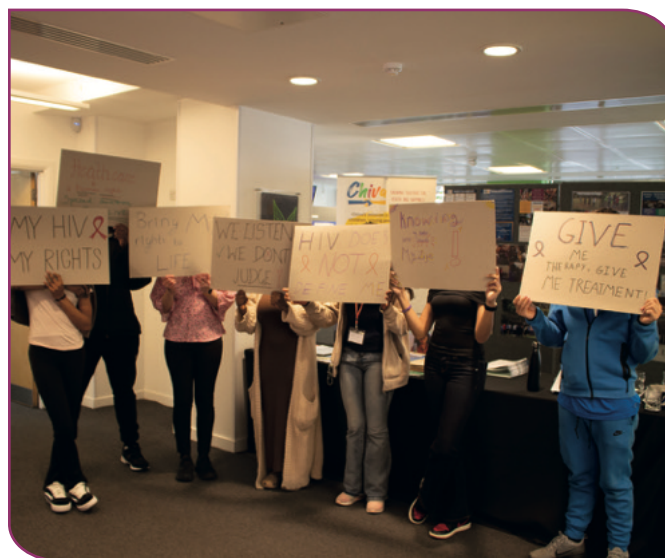
61 families received help via the hardship support programme in 2025, comprising 140 distinct interventions of support relating to practical assistance. The highest number of provisions were for food and travel costs to clinic. In addition, 57 mothers living with HIV were provided Chiva

funded formula feed for their infants through the year comprising, in partnership with the Food Chain.

Clinic teams and wider professionals can access this support on behalf of their patients via the Chiva referral form on our website, which also ensures eligibility criteria are met. Chiva staff may also refer for hardship support in their ongoing work supporting young people and families.

YOUTH PARTICIPATION

The Chiva Youth Committee (CYC) is the organisation’s principal participation programme, comprising of 20 young people living with HIV who are aged under 18 when joining the committee. They meet regularly throughout the year and develop their own programme of work centred around their objective to be the voice of children and young people living with HIV in the UK. They ensure that their voices are central to the work of Chiva and use the opportunities for advocacy to influence policy, practice and improve HIV awareness more broadly.



(The CYC during their annual symposium at Chiva Conference in 2025.)

ACTIVITIES ONGOING THROUGH THE YEAR

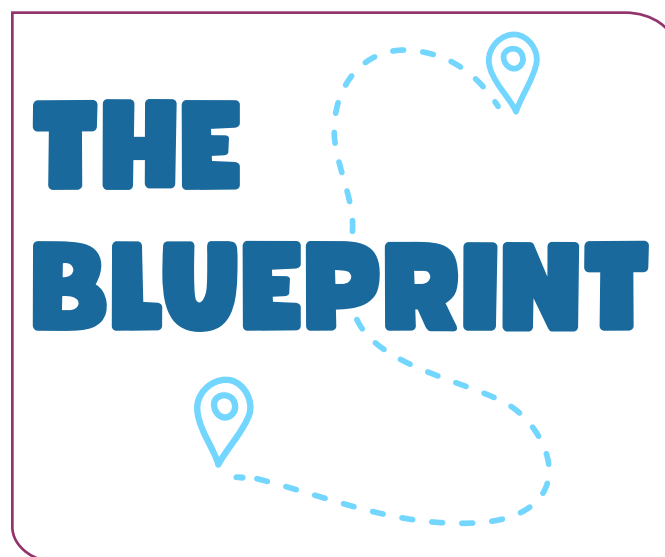
Their work programme encompasses three residential meetings where they discuss and plan work and engage with wider organisations. Additionally, they come together to attend the annual Chiva conference and present their symposium.

In between the face-to-face events, the CYC meet regularly online, and some individuals will take on additional activities. Some of the key achievements from the CYC in 2025 included:

- A presentation at a conference on adolescent health, sharing their health care insights.
- A symposium at the Chiva annual conference on global experiences of children accessing treatment and care and calling for children's rights to be respected around HIV.
- Worked on new guidelines for online safety for the group and their wider Chiva peers and presented this at Chiva camp.
- Provided a consultation session to a PR company interested in developing a campaign to increase understanding of young people's experiences of HIV.
- Worked with researchers at University College London (UCL) supporting a project exploring data access to enable long term follow-up of children growing up with HIV into adulthood.
- Developed engaging content for sharing on TikTok to raise awareness.
- Progressed with their book project collating stories from CYC members.

Over the past year, the CYC has brought the voices of children and young people living with HIV to the heart of Chiva's work; engaged with research; helped ensure that lived-experience feeds into resource development and raised public understanding of HIV through powerful advocacy.

THE BLUEPRINT FOR 18–25 YEAR OLDS



The Blueprint which begins with a new group of participants every September, is delivered via regular online sessions to build rapport and provide educational content, a three-night residential retreat, an in-person day meet-up and a period of one-to-one coaching for each participant to work on an identified goal. In addition, participants are provided tailored workbooks which are aligned with the four objective areas to support their engagement and provide independent engagement with content outside of Chiva activities.

From an initial recruitment of 25 young people when the 2024/25 programme began, 14 remained actively involved and completed the whole programme.

Evaluation indicated that the online sessions were highly valued by participants, particularly with the contribution of external speakers and experts, such as ask the doctor session and hearing from an HIV activist.

The one-to-one coaching element of the programme was also highly valued.

ACTIVITIES ONGOING THROUGH THE YEAR

“One of the most important things Chiva has given me is a sense of community. Meeting other young people with similar experiences has shown me that I am not alone. Hearing their stories, sharing my own, and learning from professionals has helped me see that living with HIV does not stop me from achieving my dreams. It has changed my perspective, allowing me to focus on what I can do rather than what I used to fear.”

(Blueprint participant in the end of programme evaluation)

WORKING WITH PROFESSIONALS

Chiva's work with professionals is led by the Chiva Steering Group. The Steering Group meets twice a year and expert groups within the overall group meet additionally, to work on specific areas. Their focus is on ensuring optimal care and outcomes for young people and providing support to professionals working in HIV.

CONFERENCES, EDUCATION MEETINGS AND EVENTS

In addition to the successful 19th annual Chiva conference held in March, Chiva also delivered four 'after work' education meetings to provide access to specialist topics of interest for Chiva members and wider stakeholders. Three were delivered online to facilitate access and one in-person focused on learning from the delivery of Chiva's F2B camp and Families' Weekends.

These meetings serve to not only provide ongoing learning opportunities but also a space for clinicians to share practice challenges and receive advice and support from peers. The meeting focus is chosen based on member interest and in 2025 topics included: research on re-engagement in care, the experiences of families newly arrived in the UK, and obesity.

CLINICAL GUIDELINES AND TOOLS

Chiva Guidelines Group have continued the review of the resources and clinical guidelines on the Chiva website. The guidelines and resources have benefited from a thorough review and update to improve presentation on the Chiva website for ease of access.

In 2025, a full review and update to the Chiva Standards of Care - which sets out the care that should be provided to children, young people and families living with HIV - was completed and launched at Chiva's annual conference. A further guide intended for families was created to inform them what they can expect from their care providers in relation to the Chiva Standards of Care.



NEW

Chiva Standards of Care

for infants, Children, and Young People Living With HIV, and Infants Born to Mothers/Birthing Parents with HIV
2025

YOUR GUIDE

HELPS CHILDREN, YOUNG PEOPLE AND YOUNG ADULTS LIVING WITH HIV, AND THEIR FAMILIES, UNDERSTAND THE KIND OF CARE THAT CLINICS AND HOSPITALS SHOULD BE PROVIDING

ACTIVITIES ONGOING THROUGH THE YEAR

The guidelines group have agreed to a key focus on providing updated guidance on the testing of children for HIV, to address the issues of children being undiagnosed or being diagnosed late, with associated risks to health. Two projects have begun, to introduce new HIV testing guidelines for children and update the existing "Don't Forget the Children" guidance for adult settings, to ensure children of adults living with HIV do not miss being tested for HIV themselves.

Further guidelines worked on during the year include Sexual Health guidance and Psychological Standards which are nearing completion.

AUDITS AND COMMISSIONING

A transition audit on children moving from paediatrics to adult HIV care was completed and delivered in partnership with the National HIV Nurses Association, with findings being analysed for sharing.

A Chiva Steering Group member is part of the British HIV Association (BHIVA) Audit committee, ensuring that issues pertaining to children and families are raised in audit planning and review discussions and helping to ensure a strong partnership continues between the two national associations.

Chiva CEO and clinicians from the Steering Group attend the Clinical Reference Group (CRG) meetings which manage the commissioning of HIV clinical services in England, to ensure key decisions on service delivery and care quality discussions include consideration of young people's needs.

Chiva has also chaired a working group for updating the service specification on paediatric HIV clinical services, working with the NHSE (NHS England). This updated service specification was finalised in 2025 and awaits NHSE approval for implementation.

HEALTH ORGANISATION LINKS

This group leads on maintaining links with other health organisations, coordinating responses to consultations by engaging with Chiva membership to collate their practice-based experiences and evidence and submitting these to influence policy and service development. It also facilitates meetings for professional groups working in the sector.

In 2025, the group coordinated responses from Chiva to consult on early drafts for the updated BHIVA guideline on the management of HIV in pregnancy and the Government's new 10-year Workforce Plan.

PROFESSIONAL SPECIAL INTEREST GROUPS

Chiva facilitates professional engagement and networking by coordinating groups focused on current priority issues in practice and exploring opportunities for new projects identified by Chiva members.

These groups include paediatric nurses, psychologists, and a young adult special interest group, along with a research group for pursuing research initiatives.

Supporting these professional groups ensures awareness of key issues in practice, which in turn informs strategic planning.

The research group worked on developing a Patient Reported Experiences Measure (PREM), in collaboration with the Chiva Youth Committee. The tool provides clinics a means through which to capture patient feedback on the experience of attending clinic and enables identification of any necessary improvements or issues to address. The PREM has been rolled out across the UK clinic network since April 2025, and clinics have received reports back illustrating responses, providing insight into patient experiences, to support service improvements.

ACTIVITIES ONGOING THROUGH THE YEAR

In 2025, across the Steering Group activities including expert groups and professional special interest groups 77 professionals engaged with this work, illustrating the key role Chiva continues to play in supporting and coordinating professional activities and educational support around HIV in childhood and for young adults with perinatally acquired HIV.

HIV AWARENESS RAISING

Chiva actively engages in HIV awareness raising as a core element of the organisation's strategic plan, recognising that enhancing public and professional understanding serves children and families who will be less exposed to stigma and misconceptions.

Professional awareness raising is addressed through the ongoing development and dissemination of resources, including engaging audio-visual content and assets for sharing on social media, and maintaining the Chiva website which offers a hub of information for professionals and families.

Chiva has a strong presence on social media and uses different channels to communicate with partners in the HIV sector, wider organisations and individuals, as well as raising awareness and sharing up-to-date facts with the public.

Digital platforms also serve to communicate our work activities and deliver campaign messaging.

A strategic priority has been reaching young people with HIV information, and we have been delivering a campaign targeting schools to raise awareness of HIV via education settings.

A mass mailing campaign was used to disseminate information to all secondary schools in the UK providing links to the Chiva HIV education toolkit and schools HIV policy document, offering further support via information packs sent out free of charge including a poster to display in school.

11 HIV education information packs were sent out in response to the whole school mail out. Two schools were provided HIV awareness sessions in person by Chiva staff reaching 250 students.

15 universities have displayed the Chiva *End HIV Stigma* poster.

Chiva staff provided talks at a meeting for the Sex Education Forum reaching 70 PSHE teachers and to a school nurses network covering several London boroughs.

Two university teaching sessions were provided for Bristol University Social Work masters students and East Anglia University nursing students.

'Safe with Me', Chiva's film telling the story of a young person attending Chiva F2B camp created in 2024 was awarded Silver in its category at the Charity Film Awards in 2025.



Safe With Me was the second most viewed film on Chiva's YouTube channel in 2025.

ACTIVITIES ONGOING THROUGH THE YEAR

The charity's TikTok channel is used to share content aimed at increasing understanding of HIV among a wider youth audience, with content being largely created by the CYC.

'Growing Well' - A project developing a book and other resources to help with conversations with younger children about their HIV was started. The project takes a co-production approach, involving children and their parent/carers in the development of the story and design of the book with an illustrator attending focus groups to capture the ideas and views from the participants. 'Grace, Gigi and HIV' story book and information cards will be finalised and published in 2026 and made freely available to families and clinic team members, encouraging conversations with children about HIV from a young age.



PARTNERSHIPS

In 2025, Chiva has continued to strengthen and expand its key partnerships across the HIV sector, working collaboratively and lobbying to improve outcomes for children, young people, and families affected by HIV. Chiva maintains active relationships with national HIV associations, including BHIVA and NHIVNA, and holds a position on the BHIVA audit group.

As an expert resource, Chiva provides guidance to national organisations such as the Department of Health and Social Care, NHS England, commissioning bodies, and Royal Colleges. Additionally, Chiva supports ongoing data reporting on HIV in childhood through working with the Children's HIV and AIDS Reporting System (CHARS) team at UCL and has worked with the UK Health Security Agency to help ensure accurate data collection is maintained across the whole of the UK.

Chiva continues to engage with the All-Party Parliamentary Group on HIV/AIDS and maintains strong partnerships within the HIV voluntary sector.

Key collaborations have continued with The Food Chain to support the provision of food and formula feed through Chiva's hardship programme. Chiva also worked alongside National AIDS Trust and The Food Chain on a significant campaign advocating for universal access to formula milk for all infants of mothers/birthing parents with HIV who require it. Chiva were delighted that the new Government HIV Action Plan, launched in December 2025 included a commitment to funding formula milk for all infants of mothers living with HIV.

Our involvement with the HIV Action Plan continues, joining the implementation group for putting the plan into action. Chiva engaged extensively with the consultation group informing the development of plan, advocating for formula milk provision, as well as advocating for children and young people's needs to be given attention in the plan.

Chiva is a member of the Fast Track Cities Initiative in Bristol and continues its involvement in the HIV Outcomes Group Steering Group, both at the European level and within the UK, working to improve the quality of life and long-term health outcomes for people living with HIV.

Chiva is also a member of the working group of INFORM+ (International Feeding Choices Forum for People Living with HIV) which aims to foster collaboration, and research initiatives among forum members from different countries.

FINANCIAL REVIEW

Long-standing partnerships remain integral to Chiva's work, including its collaboration with Turtle Key Arts in delivering the Art Is Key arts engagement programme.

COMPLIANCE WITH GOVERNANCE REQUIREMENTS

At the AGM membership approval was obtained to approve those elected to the Steering group and the Trustee board. Three Trustee board meetings were held virtually in 2025, and one board meeting was held in person.

FINANCIAL REVIEW

Total income for the year was £386,944 (2024: £367,147) and total expenditure for the year was £872,482 (2024: £857,347). There was a gain on investment of £495,622 (2024: £476,716), resulting in an overall surplus for the year of £10,084 (2024: deficit £13,484).

Chiva acknowledges and expresses gratitude for the financial support received in 2025 from ViiV Healthcare, Gilead Sciences, MSD, Johnson & Johnson, The Hollyhock Foundation, Raise Your Hands, and the ongoing financial support as a result of a generous donation from The Drue Heinz Charitable Trust.

FUNDRAISING

Chiva's fundraising activities focus on applying for grants from charitable trusts and foundations, with applications tracked via our Fundraising Strategy Tracker. We do not engage external fundraising professionals or commercial fundraisers. Small regular donations are received from members of the public who have signed up via our website or after participating in previous fundraising events.

In 2025, Chiva participated in one organised fundraising event, an annual run for HIV organisations. Several individuals took part and raised sponsorship funds to support our work.

Chiva adheres to best practices around fundraising, ensuring compliance with relevant regulations. We have not voluntarily subscribed to any formal fundraising standards or schemes, nor have we engaged third parties to fundraise on our behalf. No complaints were received regarding our fundraising activities in 2025. We are committed to ethical fundraising and safeguarding the public, ensuring that all fundraising efforts respect privacy, are non-intrusive, and do not place undue pressure on individuals to donate.

RESERVES POLICY

Chiva reviews its reserves policy regularly to ensure compliance with best practice. The policy is designed to ensure that the organisation has both running costs and wind down costs. Our reserves policy is that the organisation should hold sufficient free reserves which amounts to approximately six months of obligatory running costs, (the assumption being that, in times of poor cashflow, certain projects and other expenditure could be deferred until cashflow improved). For the year 2025, this range was £300,000 - £400,000.

Chiva's need for reserve funds is now fully met through invested funds. The investment policy provides for sufficient amounts of the investment to be maintained as immediate access funds, should this be required. This provides ongoing protection for the delivery of Chiva's core services and if the organisation was no longer viable, the funds ensure the costs of winding down the organisation would be covered.

The charity held the following funds at year end:

- Expendable endowment funds of £7,605,340 to be used to generate an investment income for the charity, and to be drawn upon for the expansion of the charity's work;
- Restricted funds of £33,806 which have been raised for specific projects undertaken;
- General funds of £14,315 which will be used to fund core services and expansion work in the next financial year.

FINANCIAL REVIEW

Although the current level of unrestricted funds is below the target level, the deficit is covered by the readily accessible endowment funds, and the Trustees consider it appropriate to adopt the going concern basis for the preparation of the accounts, as detailed in note 1(b) in the accounts.

INVESTMENT POLICY

Chiva have agreed that the charity will not invest directly in any company which generates a significant proportion of its revenues (>10%) from the sale or production of armaments, tobacco, gambling or pornography.

The Trustees confirmed the objectives of the Charity with the investment managers and discussed the level of risk required to achieve them and the Trustees' appetite for risk. The performance is monitored by the board ongoing on a quarterly basis and analysed in the managers' investment report provided to the Trustees. Two in person meetings are held with the investment managers each year, and the Finance Committee have recently revisited Chiva's ethical social and governance (ESG) policy relating to investments to assess whether the charity wishes to continue investing in fossil fuels.

In December the Trustee board held a comprehensive discussion on whether to continue direct investments in fossil fuels, following on from the ESG policy review and information provided by the investment company on impact of divesting from fossil fuels. Following this assessment a range of options were presented to the Trustee board, there was a majority vote to divest from direct fossil fuel investments, with immediate effect.

RISKS

Chiva has a comprehensive risk register which is actively reviewed and updated at the quarterly board meetings. The risk register sets out a broad range of risks pertaining to the organisation's functioning using the following overarching classifications:

- Governance
- Operational
- Financial
- External
- Compliance

The board actively monitors levels of risks in each area and discusses the mitigations to be taken to effectively manage identified risks ongoing. All risks identified and discussed by the board in 2025 were subject to effective controls. Receipt of the donation from The Drue Heinz Charitable Trust provides Chiva an endowment income which mitigates against the loss of charitable grant funding, which has been more unstable in current times. Some risks are present with investing, and the Trustees ensured a vigorous assessment of risk was undertaken in consultation with the investment managers.

PLANS FOR 2027

During 2026 Chiva is undertaking a full strategic review as our current strategy comes to an end in 2026. This strategic review will consider the achievements of the current strategy and formulate a new strategic plan from 2027.

Core work will continue, delivered through a direct support programme across the UK, working with NHS clinics and wider services, and providing educational activities, support and resources to professionals. Additionally, Chiva will continue to raise public awareness and seek opportunities to influence policy and practice to enhance the care and support available to young people growing up with HIV and their families.

Demand for hardship related support has been high in recent years, and Chiva will continue to strive to respond to this need whilst also seeking opportunities for engagement and support from wider agencies, increasing partnership working.

PLANS FOR 2027 AND GOVERNANCE

OBJECTS, STRUCTURE, GOVERNANCE AND MANAGEMENT

Chiva is a charitable company limited by guarantee and is governed by its Memorandum and Articles of Association, dated 28 August 2012. Members of the Trustee board are also company directors.

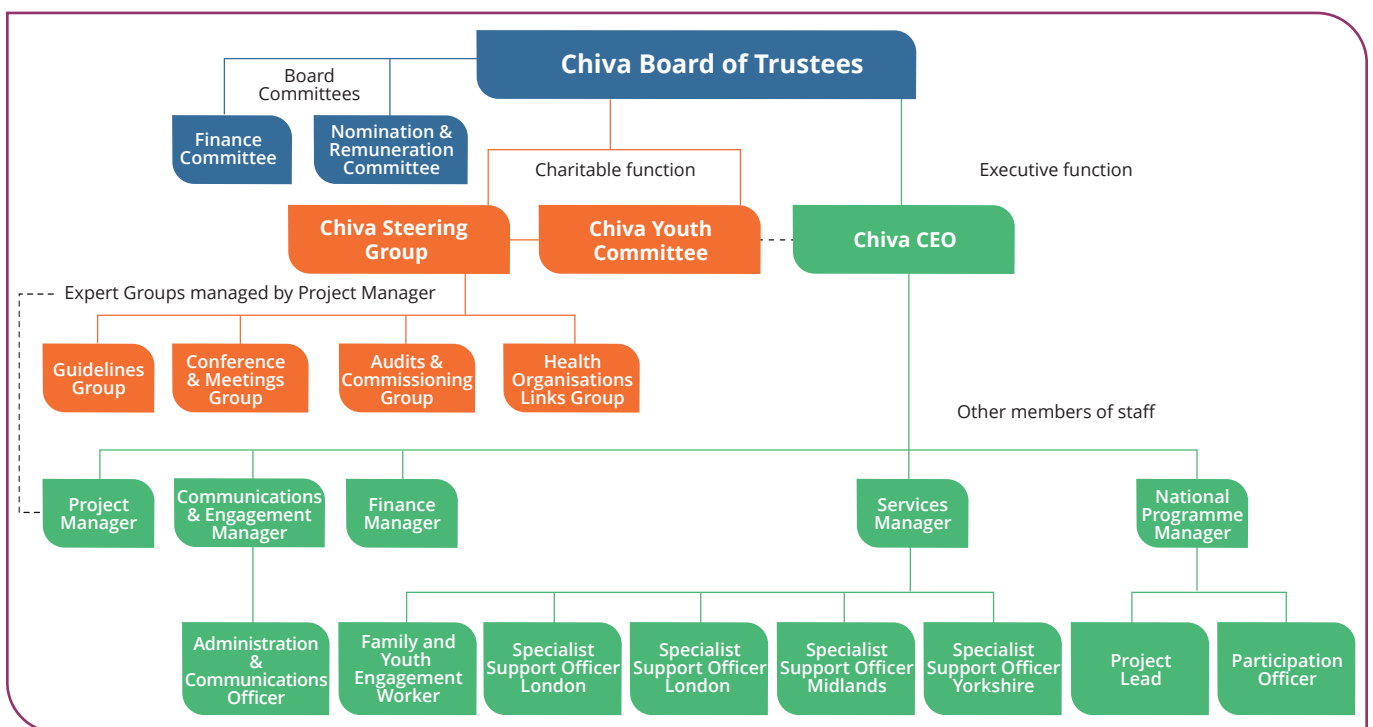
The Chiva Governance Handbook developed in 2020 provides terms of reference for our governance structure. In accordance with Chiva's Governance Handbook, there should be at least seven Trustees, and at least 50% of the Trustees selected from the members of the Chiva Steering Group with the remaining having appropriate qualifications and skills, identified as needed by the Nomination and Remuneration committee.

The Trustees have agreed that one Trustee should be someone who connects through lived experience with the beneficiaries of the organisation. The Board is required to appoint a Chair from amongst the HIV Professional Trustees who are also members of the Steering Group.

OUR LEGAL OBJECTIVES

The main objectives of Chiva as outlined in the charity Memorandum of Association:

- The relief of sickness and the preservation of health among children, young people and young adults living with HIV and the development of Standards of Care and provision of information, advice and support to healthcare and other professionals and in other such charitable ways as Chiva may from time to time decide.
- To advance the education of the public and medical fraternity in all areas relating to HIV and its associated infections including raising awareness of the needs of children, young people and young adults with HIV and representing those needs to other government organisations and professionals.
- To carry out and support research and audits into all aspects of HIV and related infections and to publish the useful results of such research and audits.



THE POLICIES AND PROCEDURES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES.

New Trustees are provided the following:

- Charity Commission of England and Wales leaflet CC3(a) 'The Essential Trustee'.
- Competing interest disclosure form.
- Chiva Governance Handbook.
- Level of time commitment expected including attendance at Board meetings.
- Chiva Safeguarding Policy.
- Training on trustee roles and responsibilities; and
- Safeguarding training for Trustees.

CHIVA STEERING GROUP

The Steering Group's purpose is to oversee the professional functions of the Charity. The Steering Group members are elected by the membership and includes members that also sit on the Board of Trustees. Several expert groups are led by members of the Steering Group, and the Steering Group facilitates several special interest groups. In 2025 there were 14 members of the Steering Group.

CHIEF EXECUTIVE

The Chiva CEO is the senior executive of the Charity, appointed by the Board and is accountable to the Board through the Chair. The Chiva CEO is accountable for the performance of Chiva's paid staff and volunteers and is ultimately responsible to the Board for the day-to-day leadership, operation and administration of all aspects of Chiva's organisation. The Board has delegated to the Chair the functional responsibility for the Chiva CEO's ongoing supervision.

The Chiva CEO is a long-standing member of staff who has worked with Chiva for many years. Prior to taking the role as CEO in 2015 she had provided professional consultancy to the organisation on the development and delivery of services, attending to specific organisational issues such as safeguarding, policy development, and recruitment and training of volunteers.

The Chiva CEO is a qualified social worker with extensive specialist experience of supporting young people and families living with HIV in both statutory and voluntary sector organisations as well as having worked in higher education as a social work lecturer and practice assessor.

PROFESSIONAL SERVICES AND ADVISORS

- Brewin Dolphin Ltd - Investment management company.
- Godfrey Wilson Ltd - Accountants. Provided payroll in 2025 and carried out the charity audit.
- Citation Company Ltd - Provided HR support.

STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

The Trustees (who are also directors of the charity 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, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (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 situation of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and accounting estimates that are reasonable and prudent.
- State whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

GOVERNANCE

- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

In so far as the Trustees are aware there is no relevant audit information of which the charitable company's auditors are unaware, and 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.

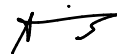
The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The Trustees are members of the charity, but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

AUDITORS

Godfrey Wilson Limited were re-appointed as auditors to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the Trustees on 27th April 2026 and signed on their behalf by



Dr Amanda Williams
Chair of Trustees

Independent auditors' report

To the members of

Children's HIV Association Limited

Opinion

We have audited the financial statements of Children's HIV Association Limited (the 'charity') for the year ended 31 December 2025 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related 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 charity's affairs as at 31 December 2025 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; and
- 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 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 the provisions available for small entities, in the circumstances set out in note 8 to the financial statements, 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Independent auditors' report

To the members of

Children's HIV Association Limited

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the 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.

Opinion 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, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' 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:

Independent auditors' report

To the members of

Children's HIV Association Limited

- adequate accounting records have not been kept 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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, 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, and for such internal control as the trustees 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The procedures we carried out and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

Independent auditors' report

To the members of

Children's HIV Association Limited

(1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.

(2) We reviewed the charity's policies and procedures in relation to:

- Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
- Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.

(3) We inspected the minutes of trustee meetings.

(4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.

(5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.

(6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.

(7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:

- Testing the appropriateness of journal entries;
- Assessing judgements and accounting estimates for potential bias;
- Reviewing related party transactions; and
- Testing transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Independent auditors' report

To the members of

Children's HIV Association Limited

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. 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.

William Guy Blake

Date: 27 April 2026

William Guy Blake ACA
(Senior Statutory Auditor)

For and on behalf of:

GODFREY WILSON LIMITED

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Children's HIV Association Limited

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2025

	Note	Endowment £	Restricted £	Unrestricted £	2025 Total £	2024 Total £
Income from:						
Donations	3	-	2,000	5,445	7,445	5,489
Charitable activities	4	-	141,296	76,524	217,820	185,396
Investments	5	-	-	161,679	161,679	176,262
Total income		-	143,296	243,648	386,944	367,147
Expenditure on:						
Raising funds		39,825	-	24,836	64,661	62,638
Charitable activities		-	146,673	661,148	807,821	794,709
Total expenditure	7	39,825	146,673	685,984	872,482	857,347
Net expenditure before gains		(39,825)	(3,377)	(442,336)	(485,538)	(490,200)
Gains on investments	11	495,622	-	-	495,622	476,716
Net income / (expenditure)		455,797	(3,377)	(442,336)	10,084	(13,484)
Transfers between funds		(368,321)	21,156	347,165	-	-
Net movement in funds	8	87,476	17,779	(95,171)	10,084	(13,484)
Reconciliation of funds:						
Total funds brought forward		7,517,864	16,027	109,486	7,643,377	7,656,861
Total funds carried forward		7,605,340	33,806	14,315	7,653,461	7,643,377

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 16 to the accounts.

Children's HIV Association Limited

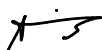
Balance sheet

As at 31 December 2025

	Note	£	2025 £	2024 £
Fixed assets				
Investments	11		<u>7,420,773</u>	<u>7,320,066</u>
Current assets				
Debtors	12	21,497		31,373
Cash at bank and in hand		<u>237,463</u>		<u>312,371</u>
		258,960		343,744
Liabilities				
Creditors: amounts falling due within 1 year	13	<u>(26,272)</u>		<u>(20,433)</u>
Net current assets			<u>232,688</u>	<u>323,311</u>
Net assets	15		<u>7,653,461</u>	<u>7,643,377</u>
Funds				
Endowment funds	16		7,605,340	7,517,864
Restricted funds			33,806	16,027
Unrestricted funds			<u>14,315</u>	<u>109,486</u>
Total charity funds			<u>7,653,461</u>	<u>7,643,377</u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 27 April 2026 and signed on their behalf by



Dr Amanda Williams
Trustee

Children's HIV Association Limited

Statement of cash flows

For the year ended 31 December 2025

	2025	2024
	£	£
Cash used in operating activities:		
Net movement in funds	10,084	(13,484)
Adjustments for:		
Gains on investments	(495,622)	(476,716)
Dividends and interest from investments	(161,679)	(176,262)
Decrease/(increase) in debtors	9,876	(7,752)
Increase/(decrease) in creditors	5,839	(3,683)
Net cash used in operating activities	(631,502)	(677,897)
Cash flows from investing activities:		
Dividends and interest from investments	161,679	176,262
Proceeds from the sale of investments	1,264,233	2,174,909
Purchase of investments	(869,318)	(1,776,312)
Net cash provided by investing activities	556,594	574,859
Decrease in cash and cash equivalents in the year	(74,908)	(103,038)
Cash and cash equivalents at the beginning of the year	312,371	415,409
Cash and cash equivalents at the end of the year	237,463	312,371

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2025

1. Accounting policies

a) Basis of preparation and general information

Children's HIV Association Limited is a charitable company limited by guarantee registered in England and Wales. The registered office address is Orchard Street Business Centre, 13 Orchard Street, Bristol, BS1 5EH.

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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Children's HIV Association Limited 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 notes.

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) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items 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.

Income received in advance of provision of membership and conferences is deferred until criteria for income recognition are met.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2025

1. Accounting policies (continued)

d) 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.

e) Investment income

Interest on funds held on deposit, dividends and other investment income are included when receivable and the amount can be measured reliably by the charity. This is normally upon notification of the amounts paid or payable by the bank or investment managers.

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Donations required to be retained as capital in accordance with the donor's wishes are accounted for as endowments - permanent or expendable according to the nature of the restriction. Endowments and the subsequent increases and decreases in value are shown in the Statement of Financial Activities as part of those funds.

The endowment fund is designated as expendable. Investment manager fees related to the management of the fund are charged against the fund. The income generated by the funds held on this endowment are unrestricted and are, therefore, included as part of the unrestricted income funds for the year.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2025

1. Accounting policies (continued)

g) 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.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. 100% of these costs have been allocated to charitable activities in the current and prior year.

i) Listed investments

Investments in quoted shares, traded bonds and similar investments are measured initially at cost and subsequently at fair value (their market value). The statement of financial activities includes the net gains and losses arising on revaluations and disposals throughout the year.

j) 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.

k) 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. This includes cash held within the investment portfolio.

l) Creditors

Creditors and provisions are recognised where the charity 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.

1. Accounting policies (continued)

m) Financial instruments

The charitable company 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.

n) Pension costs

The charitable company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

o) Foreign currency transactions

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

p) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2025

2. Prior period comparatives: statement of financial activities

	Endowment	Restricted	Unrestricted	2024 Total
	£	£	£	£
Income from:				
Donations	-	-	5,489	5,489
Charitable activities	-	125,230	60,166	185,396
Investments	-	-	176,262	176,262
Total income	<u>-</u>	<u>125,230</u>	<u>241,917</u>	<u>367,147</u>
Expenditure on:				
Raising funds	39,705	-	22,933	62,638
Charitable activities	-	162,508	632,201	794,709
Total expenditure	<u>39,705</u>	<u>162,508</u>	<u>655,134</u>	<u>857,347</u>
Net income / (expenditure) before gains	(39,705)	(37,278)	(413,217)	(490,200)
Net gains on investments	<u>476,716</u>	<u>-</u>	<u>-</u>	<u>476,716</u>
Net income / (expenditure)	437,011	(37,278)	(413,217)	(13,484)
Transfers between funds	<u>(323,738)</u>	<u>29,950</u>	<u>293,788</u>	<u>-</u>
Net movement in funds	<u>113,273</u>	<u>(7,328)</u>	<u>(119,429)</u>	<u>(13,484)</u>

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2025

3. Income from donations

	Restricted	Unrestricted	2025	2024
	£	£	£	£
Donations	2,000	5,445	7,445	5,489

All income from donations in the prior year was unrestricted.

4. Income from charitable activities

	Restricted	Unrestricted	2025
	£	£	Total
			£
Grants			
Raise Your Hands	-	45,000	45,000
ViiV Healthcare UK	20,000	-	20,000
Gilead Sciences	41,296	-	41,296
HollyHock Charitable Foundation	80,000	-	80,000
Conference sponsorship			
Gilead Sciences	-	9,900	9,900
ViiV Healthcare UK	-	9,900	9,900
Johnson & Johnson	-	2,200	2,200
MSD	-	2,200	2,200
Self generated			
Conference	-	3,927	3,927
Membership	-	330	330
Services, training, etc.	-	3,067	3,067
Total income from charitable activities	141,296	76,524	217,820

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2025

4. Income from charitable activities (continued)

Prior year comparative

	Restricted	Unrestricted	2024 Total
	£	£	£
Grants			
Raise Your Hands	-	34,500	34,500
ViiV Healthcare UK	12,760	-	12,760
National Lottery Heritage Fund	7,470	-	7,470
HollyHock Charitable Foundation	90,000	-	90,000
MSD	15,000	-	15,000
Conference sponsorship			
Gilead Sciences	-	9,900	9,900
ViiV Healthcare UK	-	9,900	9,900
MSD	-	2,000	2,000
Self generated			
Conference	-	2,298	2,298
Membership	-	410	410
Services, training, etc.	-	1,158	1,158
Total income from charitable activities	125,230	60,166	185,396

5. Income from investments

	2025	2024
	£	£
Dividends and interest	161,679	176,262

All income from investments in the current and prior year was unrestricted.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2025

6. Government grants

There were no government grants in the current or prior year.

7. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2025 Total £
Direct and project costs	-	295,709	-	295,709
Staff costs (note 9)	23,107	425,176	13,864	462,147
Other staffing costs	-	9,655	5,778	15,433
Premises and running costs	1,729	45,185	2,832	49,746
Monitoring and evaluation costs	-	-	9,622	9,622
Investment manager fees	39,825	-	-	39,825
Sub-total	64,661	775,725	32,096	872,482
Allocation of support and governance costs	-	32,096	(32,096)	-
Total expenditure	64,661	807,821	-	872,482

Total governance costs were £8,601 (2024: £8,465).

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2025

7. Total expenditure (continued)

Prior year comparative

	Raising funds £	Charitable activities £	Support and governance costs £	2024 Total £
Direct and project costs	-	321,192	-	321,192
Staff costs (note 9)	20,661	380,163	12,397	413,221
Other staffing costs	-	3,410	16,653	20,063
Premises and running costs	2,272	47,222	4,080	53,574
Monitoring and evaluation costs	-	-	9,592	9,592
Investment manager fees	39,705	-	-	39,705
Sub-total	62,638	751,987	42,722	857,347
Allocation of support and governance costs	-	42,722	(42,722)	-
Total expenditure	<u>62,638</u>	<u>794,709</u>	<u>-</u>	<u>857,347</u>

8. Net movement in funds

This is stated after charging:

	2025 £	2024 £
Depreciation	Nil	Nil
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	935	1,724
Auditors' remuneration (excluding VAT):		
▪ Statutory audit	7,300	6,825
▪ Other services	1,102	1,162

During the year, three trustees received reimbursement for travel expenses of £935 (2024: six trustees, £1,724 for travel expenses).

In common with other charities of our size and nature we use our auditors to assist with the preparation of the financial statements. Our auditors have also provided payroll services to the charity during the year.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2025

9. Staff costs and numbers

Staff costs were as follows:

	2025	2024
	£	£
Salaries and wages	397,688	358,674
Social security costs	36,758	28,839
Pension costs	27,701	25,708
	<u>462,147</u>	<u>413,221</u>

Employees earning more than £60,000 during the year:

	2025	2024
	£	£
Between £70,000 and £80,000	<u>1</u>	<u>-</u>

The key management personnel of the charitable company comprises the Chief Executive Officer. The total employee benefits of the key management personnel were £86,555 (2024: £68,851).

	2025	2024
	No.	No.
Average head count	<u>13</u>	<u>13</u>

10. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2025

11. Investments

	2025	2024
	£	£
Listed investments:		
Market value at 1 January	7,320,066	7,241,947
Additions	869,318	1,776,312
Disposals proceeds	(1,264,233)	(2,174,909)
Realised and unrealised gains / (losses)	495,622	476,716
	<u>7,420,773</u>	<u>7,320,066</u>

12. Debtors

	2025	2024
	£	£
Trade debtors	11,900	-
Prepayments	6,397	27,673
Other debtors	3,200	3,700
	<u>21,497</u>	<u>31,373</u>

13. Creditors: amounts due within 1 year

	2025	2024
	£	£
Trade creditors	2,122	4,572
Accruals	8,760	13,749
Other creditors	3,490	2,112
Deferred income	11,900	-
	<u>26,272</u>	<u>20,433</u>

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2025

14. Deferred income

	2025	2024
	£	£
At 1 January	-	-
Deferred during the year	11,900	-
Released during the year	-	-
	<u>-</u>	<u>-</u>
At 31 December	<u>11,900</u>	<u>-</u>

Deferred income relates to sponsorship income for the March 2026 conference.

15. Analysis of net assets between funds

	Endowment	Restricted	Unrestricted	Total funds
	£	£	£	£
Investments	7,420,773	-	-	7,420,773
Current assets	184,567	33,806	40,587	258,960
Current liabilities	-	-	(26,272)	(26,272)
	<u>-</u>	<u>-</u>	<u>(26,272)</u>	<u>(26,272)</u>
Net assets at 31 December 2025	<u>7,605,340</u>	<u>33,806</u>	<u>14,315</u>	<u>7,653,461</u>
Prior year comparative	Endowment	Restricted	Unrestricted	funds
	£	£	£	£
Investments	7,320,066	-	-	7,320,066
Current assets	197,798	16,027	129,919	343,744
Current liabilities	-	-	(20,433)	(20,433)
	<u>-</u>	<u>-</u>	<u>(20,433)</u>	<u>(20,433)</u>
Net assets at 31 December 2024	<u>7,517,864</u>	<u>16,027</u>	<u>109,486</u>	<u>7,643,377</u>

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2025

16. Movements in funds

	At 1 January 2025 £	Income £	Expenditure £	Gains/ (losses) £	Transfers between funds £	At 31 December 2025 £
Endowment funds:						
Expendable endowments						
Drue Heinz Charitable Trust	7,517,864	-	(39,825)	495,622	(368,321)	7,605,340
Total endowment funds	7,517,864	-	(39,825)	495,622	(368,321)	7,605,340
Restricted funds						
Summer Camp Project	-	80,000	(93,028)	-	13,028	-
My Medicine, My Health	16,027	-	(3,708)	-	-	12,319
Growing Well	-	21,296	(7,737)	-	-	13,559
Family Residential	-	22,000	(30,128)	-	8,128	-
The Blueprint Project	-	20,000	(12,072)	-	-	7,928
Total restricted funds	16,027	143,296	(146,673)	-	21,156	33,806
Unrestricted funds						
General funds	109,486	243,648	(685,984)	-	347,165	14,315
Total unrestricted funds	109,486	243,648	(685,984)	-	347,165	14,315
Total funds	7,643,377	386,944	(872,482)	495,622	-	7,653,461

Purposes of endowment funds

Drue Heinz Charitable Trust The purpose of the Drue Heinz Charitable Trust endowment fund is to generate income from the investment of the donation which will achieve financial security for the charity for many years to come. The income is to be used to support the ongoing work of Chiva supporting children, young people and their families living with HIV in the UK. Allowing Chiva to undertake a programme of expansion of services and increase to staff capacity to extend the reach of the organisation.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2025

16. Movements in funds (continued)

Purposes of restricted funds

Summer Camp Project	The Freedom 2 Be support camp is Chiva's largest direct support initiative. Its primary purpose is to reduce the social isolation experienced by young people growing up with HIV by connecting them with a supportive network of peers living with HIV across the UK. The camp also aims to improve participants' knowledge and understanding of HIV through dedicated educational workshops and to provide emotional support in navigating life with HIV. Additionally, Freedom 2 Be seeks to build young people's confidence and inspire their future aspirations through a comprehensive programme of workshops and activities, which include contributions from older individuals living with HIV who share their experiences and insights.
My Medicine, My Health	This project developed a series of resources to enhance the knowledge and understanding of young people living with HIV about their HIV-related health needs, HIV medicines, and how to take them. The resources include digital information, medication handbook and an animation series. Several treatment-focused resources were also designed for a broader youth audience, addressing topics such as prevention and cure. The resources aimed to empower young people with accessible and memorable information on how to live well with HIV as they grow up.
Growing Well	The Growing Well project aims to promote the well-being of children and families affected by HIV by supporting professionals and families to communicate openly with children about HIV. The project will develop a suite of co-produced resources, including a book and picture cards, in person training and a training video, created in collaboration with children, young people, and families living with HIV.
Family Residential	The families weekend away is aimed at fostering a sense of community and connection among families with children living with HIV, helping families feel less isolated and better equipped to cope with challenges, including managing HIV-related issues.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2025

16. Movements in funds (continued)

The Blueprint Project The programme supports young people aged 18-25 growing up with HIV with the transition into adulthood. It covers supporting confidence and self-esteem, financial literacy, mental health, and HIV. These are addressed through a range of activities including online group sessions, one-to-one coaching, day meet-ups and a residential retreat. In addition, four bespoke workbooks, connected with the programme themes enable participants to extend their learning and engagement.

Unrestricted projects

Core The wider work of the organisation is supported by unrestricted funding from our core investment income, and any unrestricted grants and sponsorship income received. This includes:

A regional support programme of Chiva staff supporting children and young people directly in their locality and working closely with clinics in different parts of the UK, also providing opportunities for children and young people to attend meet up days in their local region.

Chiva support for professionals which includes delivering conferences and education meetings, developing clinic resources and guidelines for professionals and families.

Unrestricted funds also support wider projects where additional funding has not been received. In 2024 unrestricted funds supported the delivery of Chiva's Art is Key residency.

The unrestricted funds also cover the general costs of operating, core staffing costs, and overheads.

Transfers between funds

Transfers into restricted funds are to top up overspends on restricted funds with general reserves. The transfer out of endowment funds relates to the drawdown of funds from the expendable endowment during the year.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2025

16. Movements in funds (continued)

Prior year comparative

	At 1 January 2025 £	Income £	Expenditure £	Gains/ (losses) £	Transfers between funds £	At 31 December 2024 £
Endowment funds:						
Expendable endowments						
Drue Heinz Charitable Trust	7,404,591	-	(39,705)	476,716	(323,738)	7,517,864
Total endowment funds	7,404,591	-	(39,705)	476,716	(323,738)	7,517,864
Restricted funds						
Summer Camp Project	-	90,000	(102,297)	-	12,297	-
Positively Spoken	(2,484)	7,470	(4,986)	-	-	-
My Medicine, My Health	25,839	-	(9,812)	-	-	16,027
Family Residential	-	15,000	(24,023)	-	9,023	-
The Blueprint Project	-	9,500	(18,130)	-	8,630	-
External Conferences	-	3,260	(3,260)	-	-	-
Total restricted funds	23,355	125,230	(162,508)	-	29,950	16,027
Unrestricted funds						
General funds	228,915	241,917	(655,134)	-	293,788	109,486
Total unrestricted funds	228,915	241,917	(655,134)	-	293,788	109,486
Total funds	7,656,861	367,147	(857,347)	476,716	-	7,643,377

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2025

17. Financial instruments at fair value

	2025	2024
	£	£
Financial assets measured at fair value - listed investments	<u>7,420,773</u>	<u>7,320,066</u>

18. Related party transactions

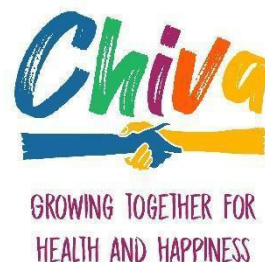
There were no related party transactions in the current or prior year.



@chivaprojects
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Chiva
Orchard Street Business Centre
13 Orchard Street
Bristol
BS1 5EH

William Guy Blake ACA
Godfrey Wilson Limited
Chartered Accountants & Statutory Auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD



27 April 2026

Dear Guy

Letter of Representations on the Financial Statements for the Year Ended 31 December 2025

This representation letter is provided in connection with your audit of the financial statements of the charity for the year ended 31 December 2025.

We confirm that the following representations are made on the basis of enquiries of the trustees, management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the following representations to you:

1. We have fulfilled our responsibilities as trustees, as set out in the terms of your engagement letter dated 12 January 2024, under the Companies Act 2006 for preparing financial statements, in accordance with 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).

We confirm that in our opinion the financial statements give a true and fair view and in particular that where any additional information must be disclosed in order to give a true and fair view that information has in fact been disclosed. We confirm that the selection and application of the accounting policies used in the preparation of the financial statements are appropriate, and we approve these accounts for the year ended 31 December 2025.

2. We confirm that all accounting records have been made available to you for the purpose of your audit, in accordance with your terms of engagement, and that all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management, trustees' and members' meetings, have been made available to you. We have given you unrestricted access to persons within the charity in order to obtain audit evidence and have provided any additional information that you have requested for the purposes of your audit.

3. We acknowledge that it is a criminal offence to make a false statement in this regard, and where any director either makes a false statement; is aware that the statement is false; is reckless in preventing this

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Registered charity number: 1122356 Registered Company: 06337017

statement; or fails to take reasonable steps to prevent the trustees' report from being approved, we acknowledge that each director will be guilty of a criminal offence.

4. We confirm the charity has satisfactory title to all assets and there are no liens or encumbrances on the assets, except for those disclosed in the financial statements.

5. We confirm that significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. We confirm that we have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

6. We confirm that the charity has no liabilities or contingent liabilities other than those disclosed in the financial statements.

7. We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to you and accounted for and disclosed in accordance with the applicable financial reporting framework.

8. We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.

9. We confirm that we are aware that a related party of the charity is a person or organisation which either (directly or indirectly) controls, has joint control of, or significantly influences the charity or vice versa and as a result will include: trustees/directors, other key management, close family and other business interests of the previous. We confirm that the related party relationships and transactions set out in appendix I are a complete list of such relationships and transactions and that we are not aware of any further related parties or transactions.

10. We confirm that the charity neither had, at any time during the year, any arrangement, transaction or agreement to provide credit facilities (including advances and credits granted by the charity) for trustees, nor provided guarantees of any kind on behalf of the trustees.

11. We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements.

12. We confirm that the charity has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.

13. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its activities and which are central to the charity's ability to conduct its activities, except as explained to you and as disclosed in the financial statements.

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14. We acknowledge our responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud. We confirm that we have disclosed to you the results of our risk assessment of the risk of fraud in the organisation. There have been no deficiencies in internal control of which we are aware.

15. We confirm that there have been no actual or suspected instances of fraud involving trustees, management or employees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by trustees, former trustees, employees, former employees, regulators or others.

16. We confirm that, in our opinion, the charity's financial statements should be prepared on the going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. In reaching this conclusion, we have taken into account all relevant matters of which we are aware, and have considered a period of at least one year from the date on which the financial statements will be approved.

17. We confirm that in our opinion the effects of uncorrected misstatements are immaterial, both individually and in aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is set out in the management letter.

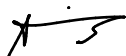
18. We confirm that we are not aware of any matters of material significance that should be reported to regulators. We confirm that all correspondence with the Charity Commission has been made available to you.

19. We confirm that all grants, donations and other income, including those subject to special terms or conditions or received for restricted purposes, have been notified to you. There have been no breaches of terms or conditions during the period regarding the application of such income.

20. We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that: (a) so far as each trustee is aware, there is no relevant audit information of which you as auditors are unaware; and (b) each trustee has taken all the steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that you are aware of that information.

21. We acknowledge that it is a criminal offence to knowingly or recklessly make you as an auditor, a statement (oral or written) that conveys, or purports to convey, information or explanations that you require in your capacity as auditor, or are entitled to require, that is misleading, false or deceptive in a material particular.

Yours sincerely



Amanda Williams – Chair of Trustees
For and on behalf of the Trustees of Children's HIV Association Limited

Chiva, Orchard Street Business Centre, 13 Orchard Street, Bristol, BS1 5EH

Phone: **0117 905 5149** Email: getinvolved@chiva.org.uk Website: www.chiva.org.uk

Twitter, Facebook, Instagram: [@ChivaProjects](https://www.instagram.com/ChivaProjects)

Registered charity number: 1122356 Registered Company: 06337017

Appendix I: Summary of Related Parties

Connected Organisation	Name	Nature of Connection
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None.

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CHILDREN'S HIV ASSOCIATION LIMITED

England & Wales - Charity number 1122356

Accounts



GROWING TOGETHER FOR
HEALTH AND HAPPINESS

Chiva Annual Report and Audited Financial Statements for the year ended 31 December 2024



Company no. 06337017
Charity no. 1122356

REFERENCE AND ADMINISTRATION DETAILS

REGISTERED OFFICE AND OPERATIONAL ADDRESS

Orchard Street Business Centre
13 Orchard Street
Bristol
BS1 5EH

TRUSTEES

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Dr Amanda Williams, Chair
Dr Velur Balasubramaniam
Dr Srinivas Bandi *retired April 2024
Prof Ali Judd
Pauline Maburutse
Sujantha Nadarajah
Nicola Flint
Susanna Keiderling
Dr Katja Doerholt
Katie Warburton *appointed April 2024
Dr Marthe Le Prevost *appointed April 2024

CHIEF EXECUTIVE OFFICER

Amanda Ely

BANKERS

National Westminster Bank plc
Muswell Hill Broadway
London
N10 3SD

AUDITORS

Godfrey Wilson Limited
Chartered accountants and statutory auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

INVESTMENT MANAGERS

Brewin Dolphin
12 Smithfield Street
London
EC1A 9BD

REPORT OF THE TRUSTEES

CHARITY MISSION STATEMENT

Chiva is dedicated to enhancing the health and wellbeing of children, young people, and young adults growing up with HIV. Chiva works to ensure that young people living with HIV have the treatment and care, knowledge, understanding, skills and wider support needed to live well and achieve their greatest potential.

Chiva achieves its mission by providing direct support for children, young people and young adults living with HIV and their families, working closely with clinic teams, and by delivering programmes which offer comprehensive and integrated support to empower young people towards healthier and more fulfilling lives.

PUBLIC BENEFIT STATEMENT

Our strategic priorities are framed around lifespan holistic support, HIV awareness, and research, evidence, and evaluation. These objectives underscore our dedication to public benefit with our primary beneficiaries being children, young people and young adults who have grown up with HIV and their families.

Chiva provides services for professionals looking after young people living with HIV through delivery of education activities, conferences, and development of guidelines and resources. The Chiva membership network ensures that professionals working in this field are provided professional support with opportunities to engage with peers, to share expertise and help to ensure optimum care for all young people living with HIV in the UK and Ireland.

In determining the activities that the charity should undertake, the trustees have had due regard to guidance issued by the Charity Commission on public benefit.

HOW WE WORK

Chiva delivers its work through a dedicated team of staff, supported by volunteers, Trustees, Steering Group members, and strategic partnerships. Together, we provide vital support and advocacy for children, young people and young adults living with HIV across the UK and Ireland.

Our work is structured around distinct projects that align with our mission, ensuring young people receive tailored support. By operating at a national level, we bring young people together through residential, allowing them to build peer networks that foster connection, understanding, and support. Regionally, our staff collaborate closely with clinical teams to provide direct, locally based support and practical assistance.

Beyond direct support, Chiva plays a key role in strengthening professional practice. We produce clinical guidelines and resources, facilitate education and professional development opportunities, and offer access to a professional peer network through Chiva membership.

Advocacy and research are central to our work. We engage in research, audits, and studies to ensure the needs of young people with HIV are fully understood. By representing their interests in NHS service commissioning and influencing wider policy, we help shape the future of care and support for this community.

Public awareness is another key focus. Through developing campaigns and educational resources, we work to improve wider understanding of HIV, particularly as it affects children and young people.

Young people's voices are at the heart of Chiva. Our dedicated participation programme provides meaningful opportunities for young people to influence and shape our work, contribute to policy development, and raise awareness. We also offer paid and volunteer roles, including co-production, peer leadership, and youth facilitation, ensuring young people can progress from programme participants to leaders within the organisation.

ACHIEVEMENTS IN 2024

Chiva remains committed to empowering young people, strengthening professional networks, and driving systemic change to improve the lives of those growing up with HIV.

ACTIVITIES, ACHIEVEMENTS, AND PERFORMANCE IN 2024

Chiva's strategy to achieve its mission is framed around three pillars;



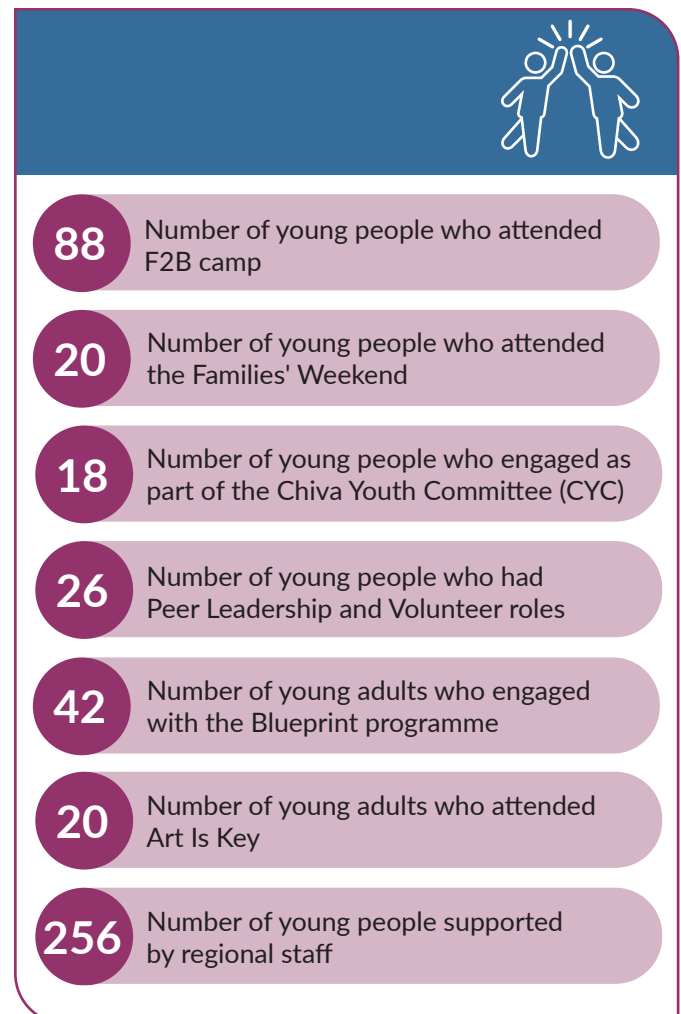
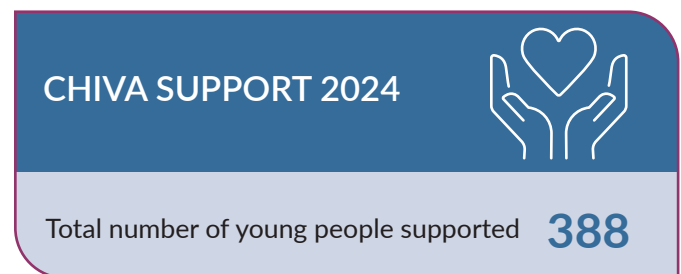
Six core objectives are linked with the pillars:

- 1** Develop comprehensive and integrated support that addresses the physical, emotional and social needs of children, young people and young adults living with HIV.
- 2** Enhance public awareness and understanding of HIV in the wider population of children, young people, and young adults.
- 3** Enhance professional understanding of best practices in HIV.
- 4** Assess the impact of Chiva's support programmes and identify areas for improvement or expansion.
- 5** Ensure young people participate fully in the research agenda and evidence generation.
- 6** Influence the research and policy agenda to enable prompt identification of emerging needs among young people and ensure these inform policy.

Our strategic objectives outline our commitment to comprehensive support, public awareness, professional understanding, influencing and engaging with research, youth participation, and impact assessment.

ACHIEVEMENTS IN 2024

The number of young people and young adults who were provided with support from Chiva in the year grew in 2024 resulting from an increase in referrals from healthcare professionals. Engagement data suggests increased awareness of the support and services available at Chiva and is also reflective of the more limited access to support from wider sources.



ACHIEVEMENTS IN 2024

The number of young people who engaged with particular projects is outlined above, in addition 256 young people were provided direct support from regional staff members, who work closely with clinic teams year round. Chiva staff based in regions work to provide psychosocial support and practical assistance in cases of hardship. This direct support work is becoming more extensive and often involves staff working with multiple agencies to meet identified needs. As public sector services continue to face capacity and resource challenges, demand for support from charities is only likely to increase. In the past year Chivas' case work has included advocacy and support relating to homelessness and destitution, welfare rights, mental health, managing late diagnosis of HIV and support for those newly arrived in the UK.

Chiva staff are providing a service which supports medical teams in an effort to ensure positive health outcomes for young people which can only be achieved when basic needs and psychosocial wellbeing is attended to.

A number of national events are delivered through the year, including educational activities for professionals, young people's meet ups and residential trips and events for the whole family. Additional work is focuses on opportunities for young peoples participation and involvement in campaigns and resource development, and targeted awareness raising campaigns such as enhancing understanding of HIV in schools. Our work with professionals centres around ensuring optimal care for children and young people across the UK and ensuring best practices are developed, shared and monitored ongoing.

KEY EVENTS HELD DURING THE YEAR

MARCH 2024

In March, the 18th annual Chiva conference was delivered in Birmingham, engaging health professionals and other stakeholders to address Chiva's objectives to improving care and outcomes for young people living with HIV and enhance professional understanding. This was the first in-person only conference delivered since the

pandemic and 138 people attended from across the UK and international delegates came from Ireland, Denmark, Sweden and Albania.

18TH ANNUAL CHIVA CONFERENCE



Number of professionals who attended Conference **138**

Attendees spanned **65** different hospitals, universities and organisations

100% of the **80** respondents to the evaluation survey agreed or stongly agreed that the day was interesting and relevant to their professional needs

“**Fabulous day. Well planned. Great topics, brilliant location. Well done Chiva for all your hard work in putting together such a wonderful conference for us all!**”

“**As it was my first time I was very impressed with the content of all the guest speakers.**”

The programme included sessions focused on how HIV-related stigma can be better understood and effectively addressed; evidence from engagement in care research; and understanding trauma and its effect on health care engagement and outcomes.

A workshop programme allowed participants a choice of different topic areas including setting up youth clinics, addressing mental health issues, and supporting young people with learning disabilities into adulthood.

Latest developments in treatments included a session sharing experiences of new injectable HIV treatments, and a research plenary updated delegates on the latest findings in HIV research.

ACHIEVEMENTS IN 2024

The annual Chiva conference remains the UK's key professional learning event on HIV in childhood and young adulthood, providing continued professional development and is accredited by the Royal College of Paediatrics and Child Health (RCPCH).



APRIL 2024

Chiva's Art is Key project was delivered across a week in April in partnership with Turtle Key Arts. This project supports young people aged 17-25 to share their stories through the creative arts, producing powerful pieces of music, drama, spoken word, or podcasts.

20 young people attended the residency and worked with a number of film, music, drama and design leaders to create stories, songs, settings and ultimately a series of animated scenes inspired by their journeys. The theme of journeys encompassed both the real life journeys that so many of the young people had experienced in coming to the UK and the journey of their lives navigating the world as a young person growing up with HIV. The young people also enjoyed an outing to watch a Ballet performance of Romeo and Juliet.

A range of evaluation methods were used to assess the impact of the project, including creative methods applied throughout the week and an online survey at the end of the week.

Young people reflected the benefits of connections formed with peers and the positive impact on their confidence and feeling at ease that developed through the week.

“My magical moment is when we all shared a laugh together and felt like one big family.”

“I’m taking with me a lot of good friend[s] that last a lifetime.”

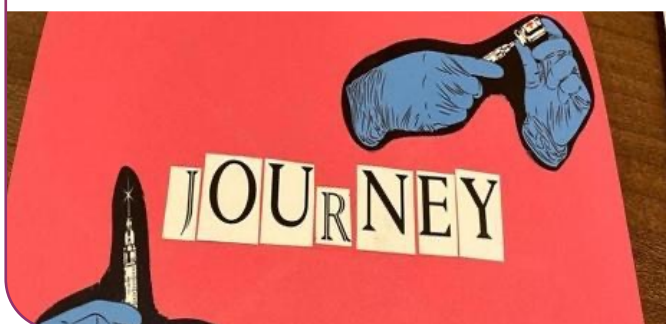
“I learnt to open up to people”

Also recognising their talents and acquiring new skills.

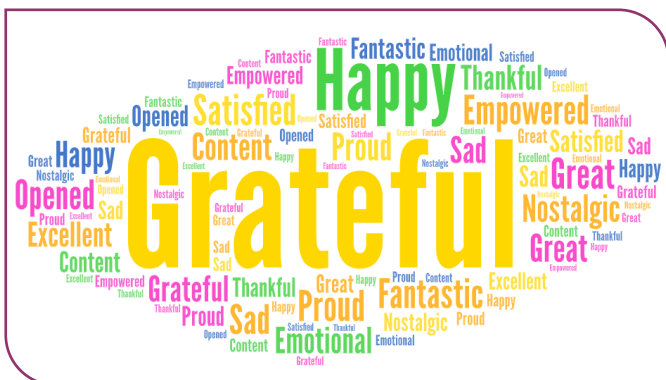
“Being able to tap into my inner music creativity.”

“Learned new skills [...] able to put those skills to use and explore however we wanted.”

ACHIEVEMENTS IN 2024



At the end of the project, young people were asked for one word which described how they felt after the week's residency. Responses below.



The animation shorts developed by the young people at Art is Key 2024 can be seen here: www.chiva.org.uk/art-is-key

JUNE 2024

The second Chiva Families' Weekend residential was delivered in June. 60 individuals comprising 20 families attended, including infants through to teenagers. There was strong support for this residential and high numbers of applications received. The evaluation revealed a high need for family focused support and a desire among families to connect and build peer networks.

“Being open and honest was a challenge at the start of our journey... we are forming a strong bond as a community.”
(Parent/carer at the end of the Families' Weekend)

The evaluation demonstrated that the weekend had helped to build a sense of connection and community which was valued by participants. It also served to build knowledge of HIV and provided support with managing other issues in families. The impact of this support strengthens coping strategies among families and reduces isolation.

Art-based activities and use of creativity was well received allowing for exploration of sometimes sensitive and difficult topic areas in a comfortable way. This facilitated creative expression and sharing. The weekend also provided a wellbeing focused programme with yoga and mindfulness sessions. A dedicated creche for the younger children, and an activities programme for the teenagers was also critical for the success of the weekend, allowing parents/carers and young people to have separate group sessions as well as family together time.



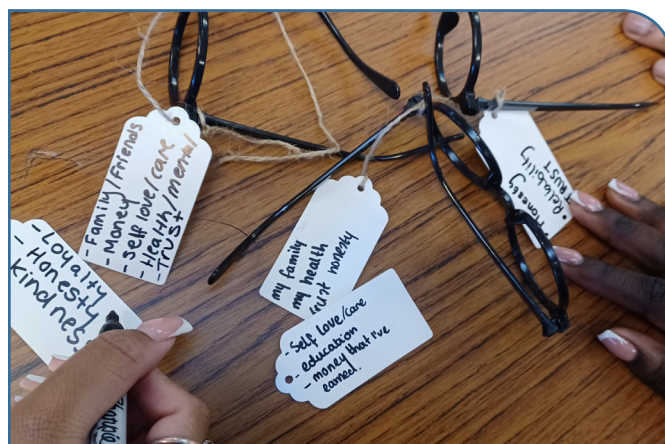
ACHIEVEMENTS IN 2024



JULY 2024

A second cohort of participants completed the Blueprint programme for 18-25-year-olds between November 2023 and July 2024. The programme supports young people growing up with HIV with the transition into adulthood. It covers themes of confidence and self-esteem, financial literacy, mental health, and HIV. These are addressed through a range of activities including online group sessions - sometimes with expert guests to deliver education workshops, one-to-one coaching, day meet-ups and a residential retreat. In addition, four bespoke workbooks, connected with the programme themes, were designed for the programme to enable participants to extend their learning and engagement.

In the 2023-2024 programme, 27 young people attended a residential retreat at the beginning of the programme. Engagement dropped to 24 following the residential. In total, 99 one-to-one coaching sessions were provided, nine online group educational and support sessions, and an in-person day meet-up on mental health and wellbeing. The programme has had a strong co-production focus from its initial development.



Participants reported high enjoyment in online sessions, with increased confidence and engagement over time. The programme provided a safe space for shared experiences, with mental health, confidence, and self-esteem being the most valued themes. All participants said they would recommend it.

“It was a safe space for me, it’s a lot easier to talk to people that have similar shared experiences”

(Blueprint participant)

ACHIEVEMENTS IN 2024

Key improvements in year two included increasing expert-led sessions on mental health, financial literacy, and HIV. Engagement remains a challenge, prompting Chiva to be clearer on commitment expectations and developing a more structured coaching approach. The residential retreat was moved later in the programme to strengthen involvement.

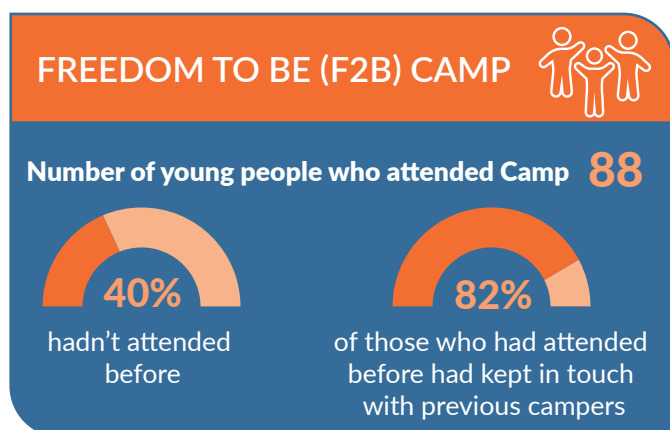
The 2024 cohort includes 24 new recruits, with 20 actively engaging ongoing. The residential retreat held in November focused on confidence, self-care, and wellbeing, alongside educational and creative sessions. Increased peer roles in the delivery team for young adults with HIV clearly enriched the experience for participants.

“It was great to learn how different people navigate through living with HIV and learn from other experiences”
(Blueprint participant)

With a growing number of young adults needing support, Chiva aims to remain adaptable in developing future services in line with emerging needs.

AUGUST 2024

Freedom to Be (F2B), the residential support camp for 11–17 year olds growing up with HIV in the UK and Ireland, was delivered in August, taking place over five days. It was the 15th annual F2B camp and 88 young people attended.

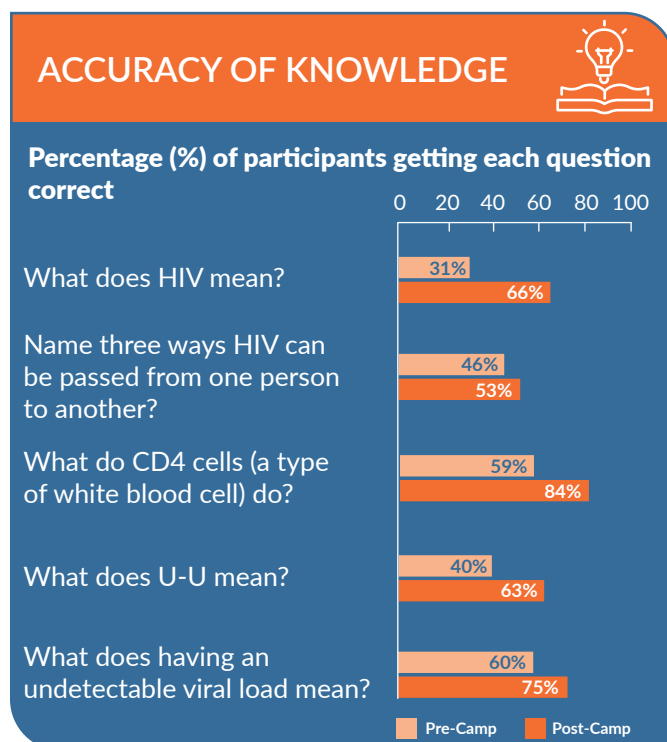


F2B camp provides young people the opportunity to build connections with peers whilst learning more about HIV through an action-packed week of workshops and activities, from adventure sports to creative arts, yoga and wellbeing.

Camp is delivered by staff and long-term associates and relies on the commitment of volunteers and partners to support delivery. Many young people return to camp as volunteers when older. The Camp Leader volunteer programme provides dedicated roles for youth peer mentors who have grown up with HIV, and the Key Worker volunteer team increasingly includes young adults who formerly attended camp.

A range of evaluation methods are employed at camp to provide quantitative and qualitative data and include participant evaluations and peer to peer interviews.

The evaluation undertaken indicates that the camp was successful in meeting its principal aims to provide a safe and supportive environment for young people living with HIV to connect, learn, and build confidence. Key findings show improvements in HIV knowledge, increased comfort talking about HIV, and a strong sense of belonging reported by participants.



ACHIEVEMENTS IN 2024

“I’ve learned that if you take your meds at the right time consistently, eventually you won’t be able to spread it as it’ll be too undetectable.”

(YP reported learning at end of camp)

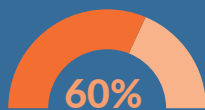
BUILDING CONFIDENCE



Percentage of participants who said that they felt comfortable talking about HIV



Pre-camp



Post-camp

FREEDOM TO BE...



“ I can be myself around others who are like me and don’t need to worry ”

“ A safe space to be caring ”

“ It’s good, I feel safe. I feel open to talk to many people, and I feel like I can just be myself ”

“ That there are many other people who have HIV like me, and we can still all live regular lives ”

Participants reported feeling more comfortable discussing their HIV status after camp.

“I learned about how to tell people about your feelings and not to keep your HIV to yourself and try to tell people more about it”.

“That I can be open and confident about my HIV.”

“HIV doesn’t change me.”

One of the most significant impacts of attending F2B is a reduction in social isolation and building social connections. It is consistently identified as the key benefit of attending by young people, leading to a greater sense of acceptance of self and HIV and a sense of belonging in a community.

82% of campers reported having kept in touch with other young people they had met at camp if they were previous participants.

F2B camp continues to be an important and impactful intervention for Chiva to provide for young people and their families. It is clear this provides enduring support for young people as they grow up with opportunities for continued involvement through the volunteer programme and delivery roles offered at camp.



ACHIEVEMENTS IN 2024

PROGRAMME ACTIVITY THROUGH THE YEAR

EXPANDING SUPPORT TO YOUNG PEOPLE AND FAMILIES LOCALLY

Chiva extends support to young people and their families through the year, via a regional support programme delivered by Chiva specialist support staff working in different regions of the UK. Staff are based in London, Birmingham and Sheffield covering the surrounding regions, with core team members based in Bristol covering Bristol, the South West and Wales.

Staff work closely with the medical teams in these locations to provide support for clinic appointments as well as undertaking work in the community and collaborating with other agencies to deliver support and provide advocacy. Staff engage in home visits and organise peer meet-ups through the year to enable peer support networks to grow locally and deliver HIV education activities aimed at building self-efficacy skills.

The regional support work has provided a valued additional support to the clinic teams and builds a holistic model around clinical care. Chiva staff provide critical support towards achieving positive health outcomes, including helping with issues such as medication adherence, maintaining engagement with clinical care, and helping with transport to clinic.

CHIVA SUPPORT 2024



Number of young people supported by regional staff

256

EVENTS



22

Total number of residential or day events held

13

Of which were regional meet-ups

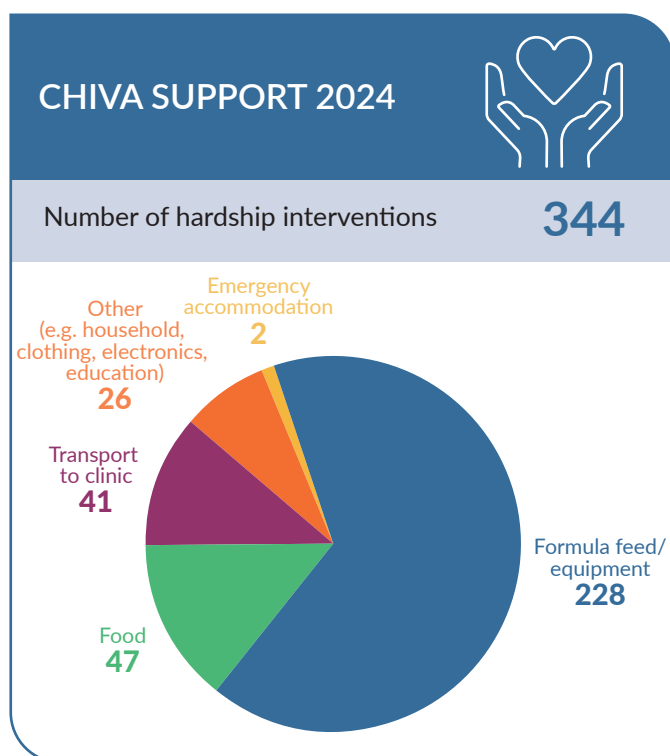
Chiva staff regularly follow up with young people who have missed appointments, and address welfare and housing issues and provide mental health support, all of which will impact engagement with clinical care if not effectively addressed. Staff provide an advocacy role supporting young people's engagement with statutory services. Chiva staff are increasingly supporting young people who have had complex childhood experiences and adversities such as parental bereavement, which can result in increased support needs in early adulthood with known risks to health and wellbeing.

Appropriate psychological support has been increasingly difficult to access via NHS services. Where support has proved impossible to access, Chiva have funded psychological and therapeutic support privately for a number of young people, to ensure mental health needs are addressed, whilst continuing to advocate for the need for psychological support to be available via NHS services.

ACHIEVEMENTS IN 2024

Chiva began a hardship support programme during the Covid-19 pandemic when concerns about access to basic provisions were realised. Chiva continues to provide practical assistance through a hardship support fund where there are ongoing needs.

The graphic below illustrates what was provided to young people and their families in 2024. Chiva partners with the Food Chain to distribute food and formula feed to families who are referred to us for this assistance.



PARTICIPATION

Participation opportunities for young people within Chiva include: the Chiva Youth Committee (CYC); Camp Leader programme at the F2B camp; peer leaders at regional meet-up events; youth speakers at conferences and education events held by Chiva and wider organisations; and engaging with the media and other public forums.

The CYC comprises 20 young people living with HIV who are aged under eighteen when joining the committee. They meet regularly throughout the year.

SOME OF THE KEY ACHIEVEMENTS FROM THE CYC IN 2024

- A symposium at the annual Chiva conference;
- Supporting a Chiva Steering Group led project developing a clinic experience survey;
- Participating in a project aiming to eliminate discrimination of people living with HIV in tattoo shops;
- Attending two international conferences, the International AIDS Society conference in Munich in July and the Adolescence and HIV conference in Nairobi in October;
- Providing consultation on the development of the new Government HIV Action plan;
- Contributing to social media campaigns such as the Children's Commissioners first 100 days campaign - sharing young people's priorities for the new Government;
- Participating in a Patient and Public Involvement (PPI) Group at the Medical Research Council Clinical Trials Unit; and
- Generating content for Chiva's new TikTok account targeting youth audiences with HIV awareness raising content.



ACHIEVEMENTS IN 2024



Evidence collected through exit interviews and ongoing evaluation of engagement illustrates how being a member of the CYC provides valuable participation benefits for the organisation and delivers wider campaigns aligned with Chiva's strategy. It also supports young people in their own growth and development and helps improve their relationship with their HIV, leading to increased confidence and coping skills.

"I felt like all my inputs were considered and might significantly impact the lives of other young people that can relate to me".

Member of the CYC

Attendees at the annual Chiva conference for professionals again commented on the value of young people's participation at this event for their learning and understanding:

"This was my first ever attendance at a Chiva conference and I was touched and thoroughly impressed by the work the youth are doing and their overall engagement and growth."

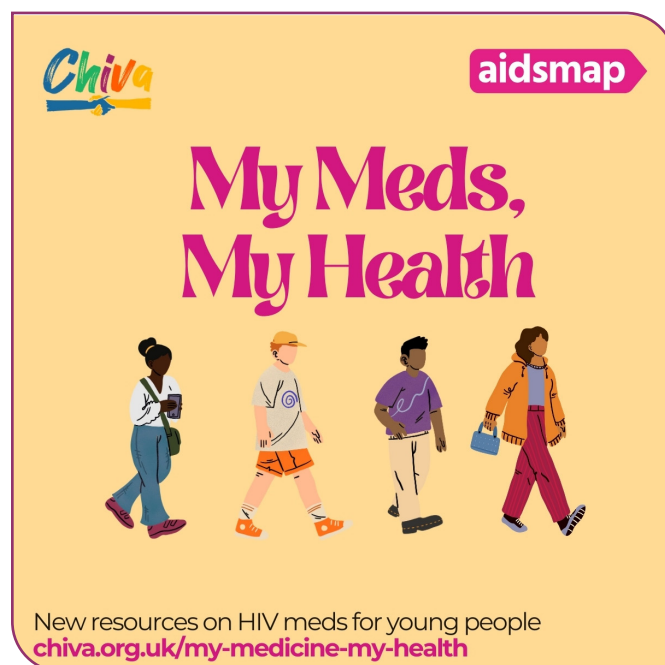
"Fantastic. Excellent. Clear, articulate, engaging and great to hear the voices of young people."

(Comments from delegates in the Chiva conference 2024 evaluation)

Youth participation was also evident at the annual British HIV Association Conference, where two young people accompanied the Chiva CEO to deliver a session on adolescent mental health and wellbeing.

HIV AWARENESS & UNDERSTANDING

"My Medicines My Health" resource development project was initiated in 2023 and the development work was completed in 2024. Ongoing promotional work and dissemination continues.



The resources developed through a co-production approach with young people from the CYC included:

- A comprehensive medicines handbook;
- Information sheets on specialist topics including PrEP, PEP, contraception and developments around finding an HIV cure;
- An animation series which explores different aspects around HIV-related health, medicines, and growing up living with HIV; and
- Video content for sharing on social channels to raise awareness among wider youth audiences.

ACHIEVEMENTS IN 2024

The resources are being promoted and are freely available on Chiva's website. Screening of the animations took place at the International AIDS society conference in Munich in July 2024.

Chiva made two films in 2024 in celebration of 15 years of delivering Freedom to Be (F2B) support camp. The short film, *Safe With Me*, was co-written by a 17-year-old student and tells the story of two young people who make a connection at Chiva camp, exploring themes of HIV-related stigma, based on real life experiences of young people who have attended Chiva's annual camp.



Freedom to Be: 15 years of Chiva Camp is a documentary exploring the profound impact camp has had on the lives of the young people who attend, hearing from the people who help to deliver the camp and young people who have taken part over the years.

Both films were finalists at the Smiley Charity Film Awards 2025 and *Safe With Me* won an award.

SOCIAL MEDIA AND COMMUNICATIONS

Chiva has a strong presence on social media and uses different channels to communicate with partners in the HIV sector and wider stakeholder organisations and individuals, as well as raising

awareness and challenging myths which can prevail in the public.

Digital platforms serve to communicate our work activities and deliver campaign messaging. Chiva has two Instagram accounts with targeted audiences, one being in the public domain used for awareness raising and general promotion and one private account aiming to reach young people and families who may wish to engage with our programmes and resources.

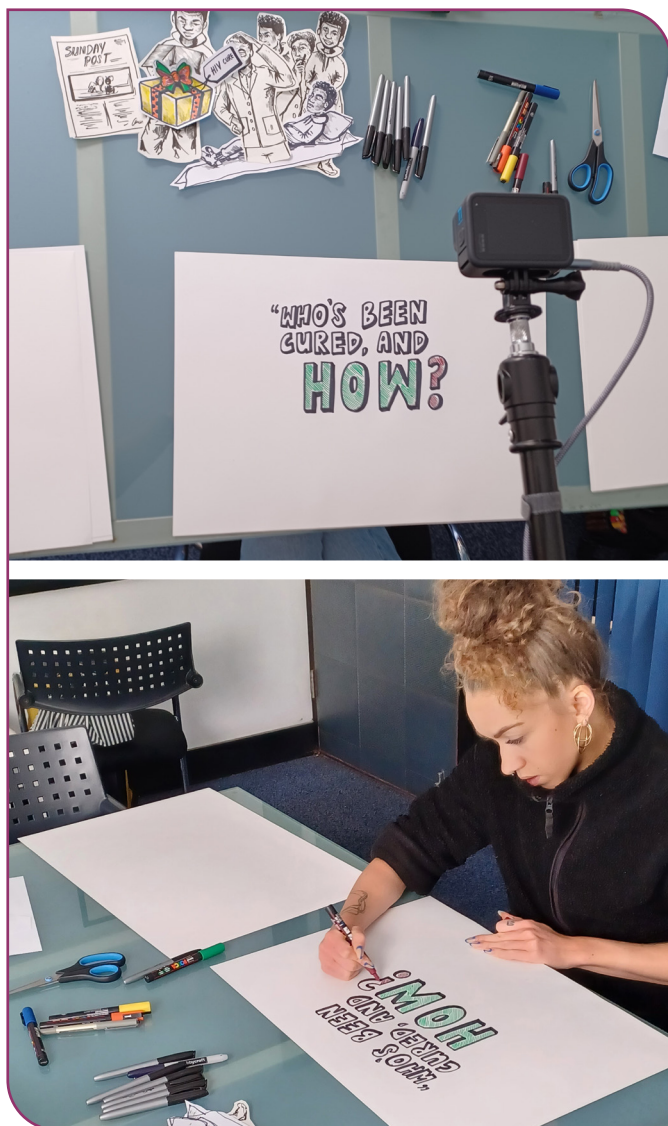
In December the board of trustees made the decision to cease posting on X (Twitter) due to concerns about the platform being out of alignment with the values at Chiva. From 2025 Chiva will cease to be present on X.

Chiva launched on TikTok in the summer of 2024 and this platform will be used primarily for youth generated content aimed at awareness raising among the wider youth population.

Videos for this platform have been created by the CYC and also commissioned as part of the My Medicine My Health resource project, providing engaging and educational content on topics such as PrEP and PEP and developments with finding a cure for HIV.



ACHIEVEMENTS IN 2024



The Chiva website is regularly updated with news and information ongoing, offering a hub of resources for clinical use and to support wider understanding of HIV. It also provides HIV-related information for young people and parents/carers and highlights projects and support offered by Chiva. In 2024, Chiva updated its website, with a full review of content, a refreshed design and simpler navigation to improve presentation and access.

Chiva produces a quarterly newsletter for its professional and affiliate membership. The newsletter provides updates on current Chiva activities, information concerning wider events of potential interest to members, recent research and publications.

DIGITAL MEDIA



Number of website views

35,118

Number of social media post views

74,602

Number of social media post engagements

1,861

Number of Youtube video views

5,405

WORKING WITH PROFESSIONALS

Chiva's work with professionals is led by the Chiva Steering Group. The Steering Group meets twice a year and expert groups within the overall group meet additionally, to work on specific areas. Their focus is on providing support to professionals working in HIV and ensuring optimal care and outcomes for young people.

PROFESSIONAL MEMBERSHIP



42 Average number of professional Education Meeting attendees

247 Number of Chiva Professional Members

329 Average number of professional newsletter subscribers

ACHIEVEMENTS IN 2024

CONFERENCES, EDUCATION MEETINGS AND EVENTS

In addition to the annual Chiva conference, Chiva also delivered four education meetings to provide access to specialist topics of interest for Chiva members and wider stakeholders. Three meetings were held online and one in-person with expert speakers presenting information on topics such as; highlights from an international conference on retroviruses; complex cases of resistance to HIV medication; and supporting young people's sexual health. An in-person event was held in November celebrating 15 years of delivering Chiva's F2B camp and reflecting on the impacts of this intervention over the years, as well as a screening of the two new films about camp produced by Chiva this year.

CLINICAL GUIDELINES AND TOOLS

In 2024, the Chiva Guidelines Group undertook a review of the resources and guidelines on the Chiva website, ensuring that the guidelines and tools continue to be managed through a robust peer review process and resulting in a re-categorisation of resources for professionals and identification of areas which would benefit from new guidance.

The Chiva Standards of Care have been reviewed and comprehensively updated. After a period of consultation they will be finalised and shared at the Chiva annual conference in 2025.

Guidelines in final stages of update include Sexual Health, and a revision of the Psychological Standards of Care.

The group have agreed to undertake a larger scale project around guidelines for HIV testing of children and young people, which will be developed throughout 2025.

AUDITS AND COMMISSIONING

The key activity in the year for this group involved taking forward an audit of transition and establishing a partnership with the National HIV Nurses Association (NHIVNA) to deliver the clinic audit.

A qualitative phase of a previous study, quantifying the number of young people attending clinics who were in care or had been adopted, also took place via focus group discussions held by a master's student at the University of Bristol in partnership with Chiva. A report from this study will provide insight into particular experiences and potential needs identified among this group.

Chiva holds a place on the British HIV Association (BHIVA) Audit committee and is involved in the design of their annual national audit.

Chiva CEO and clinicians from the Steering Group attend the Clinical Reference Group (CRG) meetings which manage the commissioning of HIV clinical services in England, to ensure key decisions on service delivery and care quality discussions include consideration of young people's needs. Chiva also chaired a working group for updating the service specification on paediatric HIV clinical services, working with the NHSE (NHS England). This updated service specification is now finalised and aims to ensure the continuation of expert led specialist HIV paediatric clinical care, which has been developed over the past 30 years, to ensure optimal care for children and young people in the future. Chiva have been engaging with public health officials in the devolved nations, lobbying for data on young people in those countries to be shared, with information provided to inform policy and service development.

HEALTH ORGANISATION LINKS

This group leads on links with other health organisations, coordinating responses to consultations by engaging with Chiva membership to collate their practice-based experiences and evidence and submitting these to influence policy and service development. It also facilitates meetings for professional groups working in the sector.

In 2024, Chiva worked with the National AIDS Trust to provide a response to the Relationships, Sex and Health Education (RSHE) Guidance Consultation, contributed to a NHIVNA consultation on person-centred models of care and provided a response to the All Party Parliamentary Group on HIV (APPG) HIV/Sexual Health services consultation as well as completing a survey from Feed UK regarding the cost of infant formula.

ACHIEVEMENTS IN 2024

PROFESSIONAL GROUPS

Chiva facilitates professional engagement and networking by coordinating groups focused on current priority issues in practice and exploring opportunities for new projects identified by Chiva members. These groups include paediatric nurses, psychologists, and a young adult special interest group, along with a research group for pursuing research initiatives.

Supporting these professional groups ensures awareness of key issues in practice, which in turn informs strategic planning.

The research group undertook a Patient Reported Outcome Measures (PROMS) and Patient Reported Experiences Measures (PREMS) project in 2024, to assess the benefits of developing these tools for use with young people and young adults. The group then focused on the development of a PREM in collaboration with the CYC. This is now being piloted in two lead clinics with a plan to roll out across the UK. The tool provides clinics a means through which to capture patient feedback on the experience of attending clinic and identify any necessary improvements or issues to address.

PARTNERSHIPS

In 2024, Chiva has continued to strengthen and expand its key partnerships across the HIV sector, working collaboratively and lobbying to improve outcomes for children, young people, and families affected by HIV. Chiva maintains active relationships with national HIV associations, including BHIVA and NHIVNA, and holds representation on the BHIVA audit group. As an expert resource, Chiva provides guidance to national organisations such as the Department of Health and Social Care, NHS England, commissioning bodies, and Royal Colleges. Additionally, Chiva supports ongoing data reporting on HIV in childhood through working with the CHARs team at UCL and has worked with the UK Health Security Agency to ensure accurate data collection is maintained across the whole of the UK.

Chiva continues to engage with the All-Party Parliamentary Group on HIV/AIDS and maintains strong partnerships within the HIV voluntary sector. In 2024, key collaborations included working with The Food Chain to support the provision of food and formula feed through Chiva's hardship programme and partnering with the National AIDS Trust to contribute to the HIV Outcomes initiative and Government consultations on the new HIV Action Plan. Chiva also worked alongside National AIDS Trust and The Food Chain on a significant campaign advocating for universal access to formula feed for all infants of mothers/birthing parents with HIV who require it.

Long-standing partnerships remain integral to Chiva's work, including its collaboration with Turtle Key Arts in delivering the Art is Key arts engagement programme. Chiva is also a member of the Fast Track Cities Initiative in Bristol and continues its involvement in the HIV Outcomes Group Steering Group, both at the European level and within the UK, working to improve the quality of life and long-term health outcomes for people living with HIV.

COMPLIANCE WITH GOVERNANCE REQUIREMENTS

Membership of the Steering Group and Trustee board membership approval was sought via virtual communication in place of a face-to-face AGM; three Trustee board meetings were held virtually in 2024 and one board meeting was held in person.

FINANCIAL REVIEW

FINANCIAL REVIEW

Total income for the year was £367,147 (2023: £470,069) and total expenditure for the year was £857,347 (2023: £759,151). There was a gain on investment of £476,716 (2023: £430,004), resulting in an overall deficit for the year of £13,484 (2023: surplus of £140,922).

Chiva acknowledges and expresses gratitude for the financial support received in 2024 from ViiV Healthcare, Gilead Sciences, MSD, The Hollyhock Foundation, Raise Your Hands, and the ongoing financial support as a result of a generous donation from The Drue Heinz Charitable Trust.

FUNDRAISING

Chiva's fundraising activities focus on applying for grants from charitable trusts and foundations, with applications tracked via our Fundraising Strategy Tracker. We do not engage external fundraising professionals or commercial fundraisers. Small regular donations are received from members of the public who have signed up via our website or after participating in previous fundraising events.

In 2024, Chiva participated in one organised fundraising event, an annual run for HIV organisations. A number of individuals took part and raised sponsorship funds to support our work.

Chiva adheres to best practices around fundraising, ensuring compliance with relevant regulations. We have not voluntarily subscribed to any formal fundraising standards or schemes, nor have we engaged third parties to fundraise on our behalf. No complaints were received regarding our fundraising activities in 2024. We are committed to ethical fundraising and safeguarding the public, ensuring that all fundraising efforts respect privacy, are non-intrusive, and do not place undue pressure on individuals to donate.

RESERVES POLICY

Chiva reviews its reserves policy regularly to ensure compliance with best practice. The policy is designed to ensure that the organisation has both

running costs and wind down costs. Our reserves policy is that the organisation should hold sufficient free reserves which amounts to approximately six months of obligatory running costs, (the assumption being that, in times of poor cashflow, certain projects and other expenditure could be deferred until cashflow improved). For the year 2024, this range was £300,000 - £400,000.

Chiva's need for reserve funds are now fully met through invested funds. The investment policy provides for sufficient amounts of the investment to be maintained as immediate access funds should this be required. This provides ongoing protection for the delivery of Chiva's core services and in the event that the organisation was no longer viable the funds ensure the costs of winding down the organisation would be covered.

The charity held the following funds at year end:

- Expendable endowment funds of £7,517,864 to be used to generate an investment income for the charity, and to be drawn upon for the expansion of the charity's work;
- Restricted funds of £16,027 which have been raised for specific projects undertaken; and
- General funds of £109,486 which will be used to fund core services and expansion work in the next financial year.

Although the current level of unrestricted funds is below the target level, the deficit is covered by the readily accessible endowment funds, and the trustees consider it appropriate to adopt the going concern basis for the preparation of the accounts, as detailed in note 1(b) in the accounts.

INVESTMENT POLICY

Chiva have agreed that the charity will not invest directly in any company which generates a significant proportion of its revenues (>10%) from the sale or production of armaments, tobacco, gambling or pornography.

The Trustees confirmed the objectives of the Charity with the investment managers and discussed the level of risk required to achieve them and the Trustees' appetite for risk. The performance is

PLANS FOR 2025 AND GOVERNANCE

monitored by the board ongoing on a quarterly basis and analysed in the managers' investment report provided to the Trustees.

Two in person meetings are held with the investment managers each year, and the Finance Committee have recently agreed to revisit Chiva's ethical social and governance (ESG) policy relating to investments to assess whether the charity wishes to continue investing in fossil fuels.

RISKS

Chiva has a comprehensive risk register which is actively reviewed and updated at the quarterly board meetings. The risk register sets out a broad range of risks pertaining to the organisation's functioning using the following overarching classifications:

- Governance;
- Operational;
- Financial;
- External; and
- Compliance.

The board actively monitors levels of risks in each area and discusses the mitigations to be taken to effectively manage identified risks ongoing. All risks identified and discussed by the board in 2024 were subject to effective controls. Receipt of the donation from The Drue Heinz Charitable Trust provides Chiva an endowment income which mitigates against the loss of charitable grant funding, which has been more unstable in current times. Some risks are present with investing and the trustees ensured a vigorous assessment of risk was undertaken in consultation with the investment managers.

PLANS FOR 2025

Chiva plans to continue its current work programme of activities in 2025. This includes a direct support programme delivered across the UK, collaborative working with clinics in the NHS and wider services, and providing educational activities, support and resources to professionals.

Specific workplan priorities are aligned around our strategic objectives to provide comprehensive holistic support for children, young people and young adults who have grown up with HIV, raise public awareness and address ongoing HIV-related stigma, enhance professional understanding and develop best practices, influence wider research, ensure effective and meaningful youth participation, and ensure effective monitoring and evaluation of the impact of our work.

There will be a focus on increased support for mental health and need for expansion of regional support to wider UK locations.

Demand for hardship related support has been high in recent years and Chiva will continue to strive to respond to this need whilst also seeking opportunities for engagement and support from wider agencies, increasing partnership working. Chiva will continue to try to engage the Government and NHS to address the provision of formula feed for the infants of mothers/birthing parents with HIV.

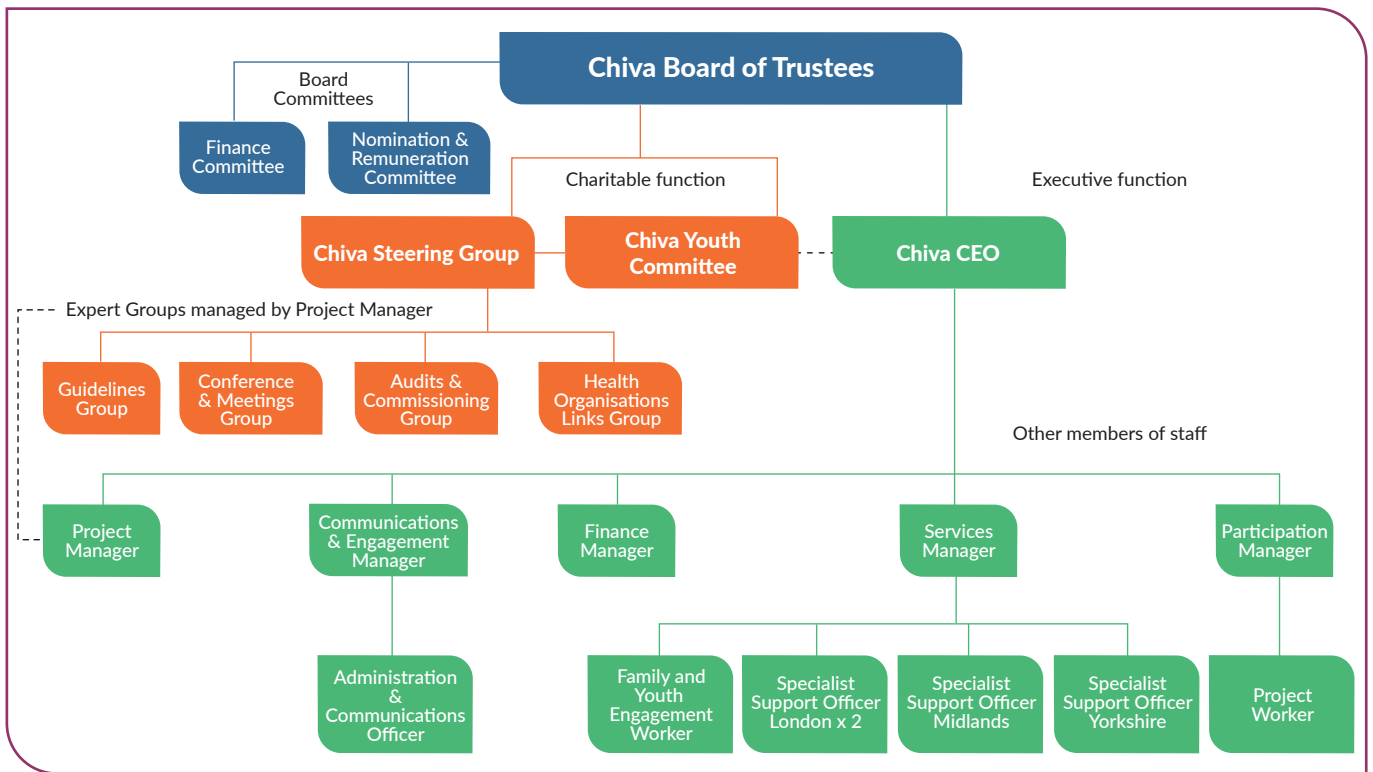
OBJECTS, STRUCTURE, GOVERNANCE AND MANAGEMENT

Chiva is a charitable company limited by guarantee and is governed by its Memorandum and Articles of Association, dated 28 August 2012. Members of the Trustee board are also company directors.

The Chiva Governance Handbook developed in 2020 provides terms of reference for our governance structure. In accordance with Chiva's Governance Handbook, there should be at least seven Trustees, and at least 50% of the Trustees selected from the members of the Chiva Steering Group with the remaining having appropriate qualifications and skills, identified as needed by the Nomination and Remuneration committee.

The Trustees have agreed that one Trustee should be someone who connects through lived experience with the beneficiaries of the organisation. The Board is required to appoint a Chair from amongst the HIV Professional Trustees who are also members of the Steering Group.

GOVERNANCE



OUR LEGAL OBJECTIVES

The main objectives of Chiva as outlined in the charity Memorandum of Association:

- The relief of sickness and the preservation of health among children, young people and young adults living with HIV and the development of Standards of Care and provision of information, advice and support to healthcare and other professionals and in other such charitable ways as Chiva may from time to time decide;
- To advance the education of the general public and medical fraternity in all areas relating to HIV and its associated infections including raising awareness of the needs of children, young people and young adults with HIV and representing those needs to other government organisations and professionals; and
- To carry out and support research and audits into all aspects of HIV and related infections and to publish the useful results of such research and audits.

THE POLICIES AND PROCEDURES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

New trustees are provided the following:

- Charity Commission of England and Wales leaflet CC3(a) 'The Essential Trustee';
- Competing interest disclosure form;
- Chiva Governance Handbook;
- Level of time commitment expected including attendance at Board meetings;
- Chiva Safeguarding Policy;
- Training on trustee roles and responsibilities; and
- Safeguarding training for trustees.

CHIVA STEERING GROUP

The Steering Group's purpose is to oversee the professional functions of the Charity. The Steering Group can have up to 12 members, elected by the membership, which include members that also sit on the Board of Trustees. The Steering Group ensures that the charity continues to benefit from the expertise of the specialist HIV sector and that sector priorities inform the work of the charity. A number of expert groups are formed from members of the Steering Group; Guidelines, Conferences and Meetings, Health Organisation Links, and Audits and Commissioning.

In 2024 there were 12 members of the Steering Group.

CHIEF EXECUTIVE

The Chiva CEO is the senior executive of the Charity, appointed by the Board and is accountable to the Board through the Chair. The Chiva CEO is accountable for the performance of Chiva's paid staff and volunteers and is ultimately responsible to the Board for the day-to-day leadership, operation and administration of all aspects of Chiva's organisation. The Board has delegated to the Chair the functional responsibility for the Chiva CEO's ongoing supervision.

The Chiva CEO is a long-standing member of staff who has worked with Chiva for many years. Prior to taking the role as CEO in 2015 she had provided professional consultancy to the organisation on the development and delivery of services, attending to specific organisational issues such as safeguarding, policy development, and recruitment and training of volunteers.

The Chiva CEO is a qualified social worker with extensive specialist experience of supporting young people and families living with HIV in both statutory and voluntary sector organisations as well as having worked in higher education as a social work lecturer and practice assessor.

PROFESSIONAL SERVICES AND ADVISORS

- Brewin Dolphin Ltd - Investment management company;
- Godfrey Wilson Ltd - Accountants. Provided payroll in 2024 and carried out the charity audit; and
- Citation Company Ltd - Provided HR support.

STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also directors of the charity 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, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (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 charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

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

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

AUDITORS

Auditors

Godfrey Wilson Limited were re-appointed as auditors to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 17th April 2025 and signed on their behalf by



Dr Amanda Williams
Trustee

Independent auditors' report

To the members of

Children's HIV Association Limited

Opinion

We have audited the financial statements of Children's HIV Association Limited (the 'charity') for the year ended 31 December 2024 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related 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 charity's affairs as at 31 December 2024 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; and
- 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 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 the provisions available for small entities, in the circumstances set out in note 8 to the financial statements, 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Independent auditors' report

To the members of

Children's HIV Association Limited

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the 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.

Opinion 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, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' 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 or returns adequate for our audit have not been received from branches not visited by us; or

Independent auditors' report

To the members of

Children's HIV Association Limited

- 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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, 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, and for such internal control as the trustees 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The procedures we carried out and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

Independent auditors' report

To the members of

Children's HIV Association Limited

(1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.

(2) We reviewed the charity's policies and procedures in relation to:

- Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
- Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.

(3) We inspected the minutes of trustee meetings.

(4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.

(5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.

(6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.

(7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:

- Testing the appropriateness of journal entries;
- Assessing judgements and accounting estimates for potential bias;
- Reviewing related party transactions; and
- Testing transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Independent auditors' report

To the members of

Children's HIV Association Limited

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. 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.

William Guy Blake

Date: 17 April 2025

William Guy Blake ACA
(Senior Statutory Auditor)

For and on behalf of:

GODFREY WILSON LIMITED

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Children's HIV Association Limited

Statement of financial activities *(incorporating an income and expenditure account)*

For the year ended 31 December 2024

	Note	Endowment £	Restricted £	Unrestricted £	2024 Total £	2023 Total £
Income from:						
Donations	3	-	-	5,489	5,489	8,352
Charitable activities	4	-	125,230	60,166	185,396	275,724
Investments	5	-	-	176,262	176,262	185,993
Total income		-	125,230	241,917	367,147	470,069
Expenditure on:						
Raising funds		39,705	-	22,933	62,638	59,008
Charitable activities		-	162,508	632,201	794,709	700,143
Total expenditure	7	39,705	162,508	655,134	857,347	759,151
Net expenditure before gains		(39,705)	(37,278)	(413,217)	(490,200)	(289,082)
Gains on investments	11	476,716	-	-	476,716	430,004
Net income / (expenditure)		437,011	(37,278)	(413,217)	(13,484)	140,922
Transfers between funds		(323,738)	29,950	293,788	-	-
Net movement in funds	8	113,273	(7,328)	(119,429)	(13,484)	140,922
Reconciliation of funds:						
Total funds brought forward		7,404,591	23,355	228,915	7,656,861	7,515,939
Total funds carried forward		7,517,864	16,027	109,486	7,643,377	7,656,861

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.

Children's HIV Association Limited

Balance sheet

As at 31 December 2024

	Note	£	2024 £	2023 £
Fixed assets				
Investments	11		<u>7,320,066</u>	<u>7,241,947</u>
Current assets				
Debtors	12	31,373		23,621
Cash at bank and in hand		<u>312,371</u>		<u>415,409</u>
		343,744		439,030
Liabilities				
Creditors: amounts falling due within 1 year	13	<u>(20,433)</u>		<u>(24,116)</u>
Net current assets			<u>323,311</u>	<u>414,914</u>
Net assets	14		<u><u>7,643,377</u></u>	<u><u>7,656,861</u></u>
Funds	15			
Endowment funds			7,517,864	7,404,591
Restricted funds			16,027	23,355
Unrestricted funds			<u>109,486</u>	<u>228,915</u>
Total charity funds			<u><u>7,643,377</u></u>	<u><u>7,656,861</u></u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 17 April 2025 and signed on their behalf by



Dr Amanda Williams
Trustee

Children's HIV Association Limited

Statement of cash flows

For the year ended 31 December 2024

	2024 £	2023 £
Cash used in operating activities:		
Net movement in funds	(13,484)	140,922
Adjustments for:		
Gains on investments	(476,716)	(430,004)
Dividends and interest from investments	(176,262)	(185,993)
Increase in debtors	(7,752)	(17,908)
(Decrease) / increase in creditors	(3,683)	3,962
	<u>(677,897)</u>	<u>(489,021)</u>
Net cash used in operating activities	(677,897)	(489,021)
Cash flows from investing activities:		
Dividends and interest from investments	176,262	185,993
Proceeds from the sale of investments	2,174,909	3,574,317
Purchase of investments	(1,776,312)	(3,393,795)
	<u>574,859</u>	<u>366,515</u>
Net cash provided by investing activities	574,859	366,515
Decrease in cash and cash equivalents in the year	(103,038)	(122,506)
Cash and cash equivalents at the beginning of the year	<u>415,409</u>	<u>537,915</u>
Cash and cash equivalents at the end of the year	<u><u>312,371</u></u>	<u><u>415,409</u></u>

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2024

1. Accounting policies

a) Basis of preparation

Children's HIV Association Limited is a charitable company limited by guarantee registered in England and Wales. The registered office address is Orchard Street Business Centre, 13 Orchard Street, Bristol, BS1 5EH.

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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Children's HIV Association Limited 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 notes.

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) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items 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.

Income received in advance of provision of membership and conferences is deferred until criteria for income recognition are met.

1. Accounting policies (continued)

d) 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.

e) Investment income

Interest on funds held on deposit, dividends and other investment income are included when receivable and the amount can be measured reliably by the charity. This is normally upon notification of the amounts paid or payable by the bank or investment managers.

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Donations required to be retained as capital in accordance with the donor's wishes are accounted for as endowments - permanent or expendable according to the nature of the restriction. Endowments and the subsequent increases and decreases in value are shown in the Statement of Financial Activities as part of those funds.

The endowment fund is designated as expendable. Investment manager fees related to the management of the fund are charged against the fund. The income generated by the funds held on this endowment are unrestricted and are, therefore, included as part of the unrestricted income funds for the year.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2024

1. Accounting policies (continued)

g) 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.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. 100% of these costs have been allocated to charitable activities in the current and prior year.

i) Listed investments

Investments in quoted shares, traded bonds and similar investments are measured initially at cost and subsequently at fair value (their market value). The statement of financial activities includes the net gains and losses arising on revaluations and disposals throughout the year.

j) 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.

k) 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. This includes cash held within the investment portfolio.

l) Creditors

Creditors and provisions are recognised where the charity 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.

1. Accounting policies (continued)

m) Financial instruments

The charitable company 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.

n) Pension costs

The charitable company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

o) Foreign currency transactions

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

p) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2024

2. Prior period comparatives: statement of financial activities

	Endowment £	Restricted £	Unrestricted £	2023 Total £
Income from:				
Donations	-	-	8,352	8,352
Charitable activities	-	169,040	106,684	275,724
Investments	-	-	185,993	185,993
Total income	-	169,040	301,029	470,069
Expenditure on:				
Raising funds	39,026	-	19,982	59,008
Charitable activities	-	155,049	545,094	700,143
Total expenditure	39,026	155,049	565,076	759,151
Net income / (expenditure) before gains	(39,026)	13,991	(264,047)	(289,082)
Net gains on investments	430,004	-	-	430,004
Net income / (expenditure)	390,978	13,991	(264,047)	140,922
Transfers between funds	(214,007)	8,885	205,122	-
Net movement in funds	176,971	22,876	(58,925)	140,922

3. Income from donations

	2024 £	2023 £
Donations	5,489	8,352

All income from donations in the current and prior year was unrestricted.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2024

4. Income from charitable activities

	Restricted £	Unrestricted £	2024 Total £
Grants			
Raise Your Hands	-	34,500	34,500
ViiV Healthcare UK	12,760	-	12,760
National Lottery Heritage Fund	7,470	-	7,470
HollyHock Charitable Foundation	90,000	-	90,000
MSD	15,000	-	15,000
Conference sponsorship			
Gilead Sciences	-	9,900	9,900
ViiV Healthcare UK	-	9,900	9,900
MSD	-	2,000	2,000
Self generated			
Conference	-	2,298	2,298
Membership	-	410	410
Services, training, etc.	-	1,158	1,158
Total income from charitable activities	125,230	60,166	185,396

Prior year comparative

	Restricted £	Unrestricted £	2023 Total £
Grants			
Raise Your Hands	-	31,023	31,023
ViiV Healthcare UK	55,910	-	55,910
Baron Davenport's Charity	-	240	240
National Lottery Heritage Fund	29,880	-	29,880
HollyHock Charitable Foundation	83,250	-	83,250
East Midlands Sexual Health	-	48,311	48,311
Conference sponsorship			
Gilead Sciences	-	9,900	9,900
ViiV Healthcare UK	-	9,900	9,900
Self generated			
Conference	-	3,153	3,153
Membership	-	400	400
Services, training, etc.	-	3,757	3,757
Total income from charitable activities	169,040	106,684	275,724

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2024

5. Income from investments

	2024	2023
	£	£
Dividends and interest	<u>176,262</u>	<u>185,993</u>

All income from investments in the current and prior year was unrestricted.

6. Government grants

There were no government grants in the current or prior year.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2024

7. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2024 Total £
Direct and project costs	-	321,192	-	321,192
Staff costs (note 9)	20,661	380,163	12,397	413,221
Other staffing costs	-	3,410	16,653	20,063
Premises and running costs	2,272	47,222	4,080	53,574
Monitoring and evaluation costs	-	-	9,592	9,592
Investment manager fees	39,705	-	-	39,705
Sub-total	62,638	751,987	42,722	857,347
Allocation of support and governance costs	-	42,722	(42,722)	-
Total expenditure	62,638	794,709	-	857,347

Total governance costs were £8,465 (2023: £8,490).

Prior year comparative

	Raising funds £	Charitable activities £	Support and governance costs £	2023 Total £
Direct and project costs	-	280,713	358	281,071
Staff costs (note 9)	18,027	331,696	10,816	360,539
Other staffing costs	-	4,271	22,007	26,278
Premises and running costs	1,955	35,846	5,994	43,795
Monitoring and evaluation costs	-	-	8,442	8,442
Investment manager fees	39,026	-	-	39,026
Sub-total	59,008	652,526	47,617	759,151
Allocation of support and governance costs	-	47,617	(47,617)	-
Total expenditure	59,008	700,143	-	759,151

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2024

8. Net movement in funds

This is stated after charging:

	2024	2023
	£	£
Depreciation	Nil	Nil
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	1,724	492
Auditors' remuneration (excluding VAT):		
▪ Statutory audit	6,825	6,500
▪ Other services	1,162	48
	<u>1,724</u>	<u>492</u>

During the year, six trustees received reimbursement for travel expenses of £1,724 (2023: four trustees, £492 for travel expenses).

In common with other charities of our size and nature we use our auditors to assist with the preparation of the financial statements. Our auditors have also provided payroll services to the charity during the year.

9. Staff costs and numbers

Staff costs were as follows:

	2024	2023
	£	£
Salaries and wages	358,674	313,514
Social security costs	28,839	23,817
Pension costs	25,708	23,208
	<u>413,221</u>	<u>360,539</u>

The key management personnel of the charitable company comprises the Chief Executive Officer. The total employee benefits of the key management personnel were £68,851 (2023: £65,248). No employee earned over £60,000.

	2024	2023
	No.	No.
Average head count	<u>13</u>	<u>12</u>

10. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2024

11. Investments

	2024	2023
	£	£
Listed investments:		
Market value at 1 January	7,241,947	6,992,465
Additions	1,776,312	3,393,795
Disposals proceeds	(2,174,909)	(3,574,317)
Realised and unrealised gains / (losses)	476,716	430,004
	<u>7,320,066</u>	<u>7,241,947</u>

12. Debtors

	2024	2023
	£	£
Prepayments	27,673	20,421
Other debtors	3,700	3,200
	<u>31,373</u>	<u>23,621</u>

13. Creditors: amounts due within 1 year

	2024	2023
	£	£
Trade creditors	4,572	2,525
Accruals	13,749	18,640
Other creditors	2,112	2,951
	<u>20,433</u>	<u>24,116</u>

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2024

14. Analysis of net assets between funds

	Endowment funds £	Restricted funds £	Unrestricted funds £	Total funds £
Investments	7,320,066	-	-	7,320,066
Current assets	197,798	16,027	129,919	343,744
Current liabilities	-	-	(20,433)	(20,433)
Net assets at 31 December 2024	7,517,864	16,027	109,486	7,643,377
Prior year comparative				
	Endowment funds £	Restricted funds £	Unrestricted funds £	Total funds £
Investments	7,241,947	-	-	7,241,947
Current assets	162,644	23,355	253,031	439,030
Current liabilities	-	-	(24,116)	(24,116)
Net assets at 31 December 2023	7,404,591	23,355	228,915	7,656,861

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2024

15. Movements in funds

	At 1 January 2024 £	Income £	Expenditure £	Gains/ (losses) £	Transfers between funds £	At 31 December 2024 £
Endowment funds:						
Expendable endowments						
Drue Heinz Charitable Trust	7,404,591	-	(39,705)	476,716	(323,738)	7,517,864
Total endowment funds	7,404,591	-	(39,705)	476,716	(323,738)	7,517,864
Restricted funds						
Summer Camp Project	-	90,000	(102,297)	-	12,297	-
Positively Spoken	(2,484)	7,470	(4,986)	-	-	-
My Medicine, My Health	25,839	-	(9,812)	-	-	16,027
Family Residential	-	15,000	(24,023)	-	9,023	-
The Blueprint Project	-	9,500	(18,130)	-	8,630	-
External Conferences	-	3,260	(3,260)	-	-	-
Total restricted funds	23,355	125,230	(162,508)	-	29,950	16,027
Unrestricted funds						
General funds	228,915	241,917	(655,134)	-	293,788	109,486
Total unrestricted funds	228,915	241,917	(655,134)	-	293,788	109,486
Total funds	7,656,861	367,147	(857,347)	476,716	-	7,643,377

Purposes of endowment funds

Drue Heinz Charitable Trust The purpose of the Drue Heinz Charitable Trust endowment fund is to generate income from the investment of the donation which will achieve financial security for the charity for many years to come. The income is to be used to support the ongoing work of Chiva supporting children, young people and their families living with HIV in the UK. Allowing Chiva to undertake a programme of expansion of services and increase to staff capacity to extend the reach of the organisation.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2024

15. Movements in funds (continued)

Purposes of restricted funds

Summer Camp Project

The Freedom 2 Be support camp is Chiva's largest direct support initiative. Its primary purpose is to reduce the social isolation experienced by young people growing up with HIV by connecting them with a supportive network of peers living with HIV across the UK. The camp also aims to improve participants' knowledge and understanding of HIV through dedicated educational workshops and to provide emotional support in navigating life with HIV. Additionally, Freedom 2 Be seeks to build young people's confidence and inspire their future aspirations through a comprehensive programme of workshops and activities, which include contributions from older individuals living with HIV who share their experiences and insights.

Positively Spoken (Oral History)

Positively Spoken was an oral history project collecting the life stories of people who grew up living with HIV in the UK, developed by Chiva in 2021 and working in partnership with The British Library. 40 full life stories were recorded and archived in the British Library Oral History Sound Archives.

My Medicine, My Health

This project developed a series of resources to enhance the knowledge and understanding of young people living with HIV about their HIV-related health needs, HIV medicines, and how to take them. The resources include digital information, medication handbook and an animation series. Several treatment-focused resources were also designed for a broader youth audience, addressing topics such as prevention and cure. The resources aimed to empower young people with accessible and memorable information on how to live well with HIV as they grow up.

Family Residential

The families weekend away is aimed at fostering a sense of community and connection among families with children living with HIV, helping families feel less isolated and better equipped to cope with challenges, including managing HIV-related issues.

The Blueprint Project

The programme supports young people aged 18-25 growing up with HIV with the transition into adulthood. It covers supporting confidence and self-esteem, financial literacy, mental health, and HIV. These are addressed through a range of activities including online group sessions, one-to-one coaching, day meet-ups and a residential retreat. In addition, four bespoke workbooks, connected with the programme themes enable participants to extend their learning and engagement.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2024

15. Movements in funds (continued)

Purposes of restricted funds (continued)

External Conferences

This enables young people and accompanying staff to attend national and international educational conferences and to participate in opportunities associated with these events. Providing educational and developmental opportunities as well as networking and scope to develop further collaborations and partnerships.

Unrestricted projects

Core

The wider work of the organisation is supported by unrestricted funding from our core investment income, and any unrestricted grants and sponsorship income received. This includes:

A regional support programme of Chiva staff supporting children and young people directly in their locality and working closely with clinics in different parts of the UK, also providing opportunities for children and young people to attend meet up days in their local region.

Chiva support for professionals which includes delivering conferences and education meetings, developing clinic resources and guidelines for professionals and families.

Unrestricted funds also support wider projects where additional funding has not been received. In 2024 unrestricted funds supported the delivery of Chiva's Art is Key residency.

The unrestricted funds also cover the general costs of operating, core staffing costs, and overheads.

Transfers between funds

Transfers into restricted funds are to top up overspends on restricted funds with general reserves. The transfer out of endowment funds relates to the drawdown of funds from the expendable endowment during the year.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2024

15. Movements in funds (continued)

Prior year comparative

	At 1 January 2023 £	Income £	Expenditure £	Gains/ (losses) £	Transfers between funds £	At 31 December 2023 £
Endowment funds:						
Expendable endowments						
Drue Heinz Charitable Trust	7,227,620	-	(39,026)	430,004	(214,007)	7,404,591
Total endowment funds	7,227,620	-	(39,026)	430,004	(214,007)	7,404,591
Restricted funds						
Life Growing Up Performances	662	-	-	-	(662)	-
Summer Camp Project	-	83,250	(92,797)	-	9,547	-
Positively Spoken	(183)	29,880	(32,181)	-	-	(2,484)
My Medicine, My Health	-	55,910	(30,071)	-	-	25,839
Total restricted funds	479	169,040	(155,049)	-	8,885	23,355
Unrestricted funds						
General funds	287,840	301,029	(565,076)	-	205,122	228,915
Total unrestricted funds	287,840	301,029	(565,076)	-	205,122	228,915
Total funds	7,515,939	470,069	(759,151)	430,004	-	7,656,861

16. Financial instruments at fair value

	2024 £	2023 £
Financial assets measured at fair value - listed investments	7,320,066	7,241,947

17. Related party transactions

There were no related party transactions during the year (2023: Ali Judd, Trustee, is also Head of Epidemiology and Real World Data (RWD) Science at Penta. During the year, the charity received £1,901 from Penta for the provision of consultation services).



@chivaprojects
Website: www.chiva.org.uk

Chiva
Orchard Street Business Centre
13 Orchard Street
Bristol
BS1 5EH

CHILDREN'S HIV ASSOCIATION LIMITED

England & Wales - Charity number 1122356

Accounts



GROWING TOGETHER FOR
HEALTH AND HAPPINESS

Children's HIV Association Limited Annual Report and Audited Financial Statements for the year ended 31 December 2023



Company no. 06337017
Charity no. 1122356

REFERENCE AND ADMINISTRATION DETAILS

REGISTERED OFFICE AND OPERATIONAL ADDRESS

Orchard Street Business Centre
13 Orchard Street
Bristol
BS1 5EH

TRUSTEES

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Dr Amanda Williams, Chair
Dr Velur Balasubramaniam
Dr Srinivas Bandi
Prof Ali Judd
Pauline Maburutse
Sujantha Nadarajah
Susanna Keiderling
Katja Doerholt
Maraki Caloudis – Retired March 2023
Nicola Flint – Appointed March 2023

CHIEF EXECUTIVE OFFICER

Amanda Ely

BANKERS

National Westminster Bank plc
Muswell Hill Broadway
London
N10 3SD

AUDITORS

Godfrey Wilson Limited
Chartered accountants and statutory auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

INVESTMENT MANAGERS

Brewin Dolphin
12 Smithfield Street
London
EC1A 9BD

REPORT OF THE TRUSTEES

CHARITY MISSION STATEMENT

Children's HIV Association Limited (Chiva) is dedicated to enhancing the health and wellbeing of children, young people, and young adults growing up with HIV. Chiva works to ensure that young people living with HIV have the treatment and care, knowledge, understanding, skills and wider support needed to live well and achieve their greatest potential.

Chiva achieves its mission by providing direct support for children, young people and young adults living with HIV and their families, working closely with clinic teams, and by delivering programmes which offer comprehensive and integrated support to empower young people towards healthier and more fulfilling lives.

PUBLIC BENEFIT STATEMENT

Our strategic priorities are framed around life span holistic support, HIV awareness, and research, evidence, and evaluation. These objectives underscore our dedication to public benefit with our primary beneficiaries being children, young people and young adults who have grown up with HIV and their families.

Chiva provides services for professionals looking after young people living with HIV through delivery of education activities, conferences, and development of guidelines and resources. The Chiva membership network ensures that professionals working in this field are provided professional support with opportunities to engage with peers, sharing expertise and helping to ensure optimum care for all young people living with HIV in the UK.

In determining the activities that the charity should undertake, the trustees have had due regard to guidance issued by the Charity Commission on public benefit.

HOW WE WORK

Chiva operates its programme of work through a dedicated staff team, supported by volunteers, trustees, steering group members, and strategic partnerships. Through a programme of direct work, Chiva engages young people living with HIV across the UK and Ireland, in distinct projects which aim to address the Chiva mission statement.

Delivering projects at a national level enables young people from diverse regions to attend residential and engage with young people from other areas, building a peer network of support.

Support to young people is also delivered regionally by Chiva staff working closely with clinical teams in those areas.

We produce clinical guidelines and resources to support the work of professionals in this field, and provide opportunities for education and continuing professional development, with access to a professional peer network through the Chiva membership.

Chiva ensures the specialist needs of children and young people with HIV are fully understood, through engagement with research, audits and studies, including representing their needs in the commissioning of NHS services and informing wider policy and service provision.

Chiva creates resources and delivers campaigns aimed at improving HIV awareness in the public more widely, and specifically in relation to children and young people.

There is a strong commitment to the involvement of young people in the organisation and participation is at the heart of our ethos. Chiva has a dedicated participation programme ensuring young people are provided meaningful opportunities to influence and inform the direction taken by the organisation. Chiva ensures young people are provided opportunities to influence and shape wider policy and service development and raise public awareness and understanding of HIV.

ACHIEVEMENTS IN 2023

Chiva ensures paid and volunteer opportunities for young people and young adults who have grown up with HIV, including co-production and peer leadership and youth facilitation roles in projects. We strive to provide pathways of involvement through the organisation which ensure young people have opportunities to progress from attending programmes into delivery and leadership roles in the organisation with meaningful engagement, consultation, and development support.

ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE IN 2023

In 2023 Chiva developed a new strategy through a process of engagement involving staff, trustees and Chiva youth committee members.

Three pillars have been developed to guide our objectives:

- **Life Span Holistic Support;**
- **HIV awareness; and**
- **Research, Evidence, and Evaluation.**

Our strategic objectives outline our commitment to comprehensive support, public awareness, professional understanding, research influence, youth participation, and impact assessment.

ACHIEVEMENTS IN 2023

The number of young people and young adults who were provided with support from Chiva in the year grew considerably in 2023 resulting from an increase in referrals for support and project activity. Engagement data suggests increased awareness of the support and services available at Chiva and is also reflective of the organisation's development more recently, extending support to the young adult population.

327

Overall number of young people and young adults supported, who have grown up living with HIV

119

Hardship support interventions

52

Young adults supported through our young adults programme

18

Young people were Chiva Youth Committee members

47

Family members attended Chiva's first families residential

78

Young people aged 11-17 attended Freedom 2 Be support camp

156

Received support from our regional Support staff

34

Had peer leadership and project delivery roles

25

In person events run for children and young adults who have grown up with HIV

KEY EVENTS HELD DURING THE YEAR

MARCH 2023

The 17th annual Chiva conference delivered in London, engaged health professionals and other stakeholders to enhance collaborative efforts in improving care and outcomes for young people living with HIV. 159 people attended the conference (99 in person and 60 online).

A varied programme was delivered which included the latest research on breastfeeding when living with HIV, a youth engagement focused panel, chaired by the Chiva Youth Committee, the latest in treatment developments and the relationship between HIV, co-morbidities and aging.

ACHIEVEMENTS IN 2023

17th Annual Chiva Conference



159 delegates attended

82% **strongly agreed** that the day was interesting and relevant to their professional needs, with everyone else agreeing with this statement.

"This was the best HIV-related conference I have attended in years. Without exception the talks were engaging, relevant and introduced novel ideas. The work of Chiva makes me proud to be involved in HIV care in the UK. Well done to all involved!"

"I felt the conference was a great benefit to me professionally"

APRIL 2023

Chiva delivered its first families residential, uniting parents / carers of children living with HIV and their siblings. The aim was to provide a safe space where families could come together to share and explore experiences of living with HIV as a family. It was delivered in partnership with women from 4M network. Providing art, creative writing, nutrition focussed cooking sessions, facilitated sharing and social time, the event aimed to facilitate a space for participation and connection. Sessions encouraged communication and sharing of family stories between parent/carers and children and young people.

The evaluation reported that the opportunity to meet other families, to make new friends, to talk to others in a similar situation and have a safe space to share were most important to participants.

The connections and togetherness people appreciated came through strongly in the evaluation and affirmed the need for this type of event which addresses the social isolation and marginalisation many families experience. The retreat style of the event was also effective in providing a safe and calm space in a natural environment.

A staffed creche and activity programme for the under 8s and dedicated programme for older young people was instrumental to the success of the event in order that whole family groups could attend.



FAMILIES' WEEKEND APRIL 14-16 2023

- ♥ 47 participants (16 families attended)
- ♥ Overwhelmingly positive feedback was received
- ♥ 100% of parents/carers felt it was very important to meet up with other families also living with HIV

"Loving the space where we freely talk about anything with no judgement."
- Parent/Carer

MAY 2023

The new Blueprint support programme for 18-25-year-olds launched in May. The programme themes are framed around four pillars delivered through a range of activities across a year:

- Supporting confidence and well-being;
- Finance and money management;
- Mental health; and
- Ongoing impacts of HIV.

The four programme pillars were identified through a residential delivered to co-design the programme with young people, reflecting key elements relating to quality of life in adulthood.

- 52 young people engaged with the programme through the year. Engagement ranged from attendance in group online sessions, engaging with one to one coaching support, receiving the bespoke programme workbook, attending the day event on careers, and a four-day residential at the end of the year; and
- 27 young people attended the end of year residential and 20 of them were new to the programme who will continue to engage with the programme in 2024.

ACHIEVEMENTS IN 2023

Evaluation highlights illustrate positive impacts on confidence, well-being, and financial literacy among young adults. Practical tools such as the programme workbook and the shared budget planning tools helped young people with a focus on individual growth and self-efficacy. Growth was also witnessed through the coaching programme and the goal focussed objective setting was an effective tool. The day event on career pathways and getting into work had been an additional element to the programme and was very well received by the young people, recognising the need for flexibility in programme design to respond to emerging needs.

THE BLUEPRINT: SUPPORT FOR YOUNG ADULTS



This new young adults programme delivered:

Zoom
Workshops

One-to-one
support calls

Meet-up
day focusing
on careers

4-day
retreat in
Oxfordshire

52 young adults living with HIV participated in the programme

“

The programme has given me an insight on how to navigate adulthood with money management, CV creations, and LinkedIn. I am also able to deal well with low self-esteem and confidence.

”

AUGUST 2023

Freedom 2 Be Camp (F2B) ran for the 14th year, bringing together 78 young people living with HIV for a five-day residential camp. F2B aims to address the significant experience of social isolation many young people growing up with HIV experience, provide support to enhance understanding and acceptance of HIV, and help develop future aspirations through an engaging and varied programme of workshops, outward bounds and other activities.

Topics covered this year included sexual health and healthy relationships, understanding your rights, HIV and nutrition. Music, poetry and arts sessions enabled young people to be creative and express thoughts and feelings connected to this year's theme at camp "Unlock Yourself" which was chosen by the Chiva Youth Committee. The impact of camp on participants is measured in relation to addressing the core aims of camp. Pre and post participant questionnaires are completed as well as interviews with a number of campers carried out by camp leaders.

Camp is delivered by staff and long-term associates and relies on the commitment of volunteers and partners to support delivery. Many young people return to camp as volunteers when older. The Camp Leader volunteer programme provides dedicated roles for youth peer mentors who have grown up with HIV, and the Key Worker volunteer team increasingly includes young adults who formerly attended camp.

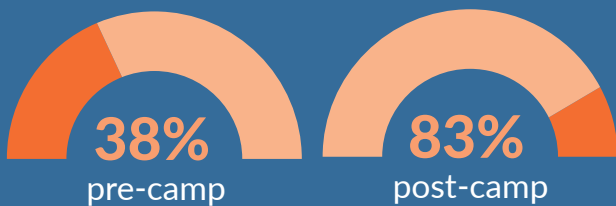
ACHIEVEMENTS IN 2023

HIV RELATED KNOWLEDGE



Participants demonstrated a **significant increase in HIV-related knowledge** over the week, getting more questions about HIV correct post-camp and attempting to answer more of them.

Understanding of U=U:



TALKING ABOUT HIV



pre-camp only **23%** were comfortable talking about HIV

By the end of camp, this had tripled to **69%** being comfortable talking about HIV



GAINING CONFIDENCE



Participants made friends and became more confident:

“ I felt comfortable for the first time in myself, and I feel good about myself. ”

“ I love the involvement of everybody in this camp and how everybody comes together as a unit, as a community. And you know, I just love how it is all the time. ”

Parent / Carers saw a positive impact on their young people:

“ My son was very happy. He informed me the camping was very informative and since he came back from the trip he is a changed person, proactive with his medication and he looks much happier and bright. ”

Parent / carer of camp participant



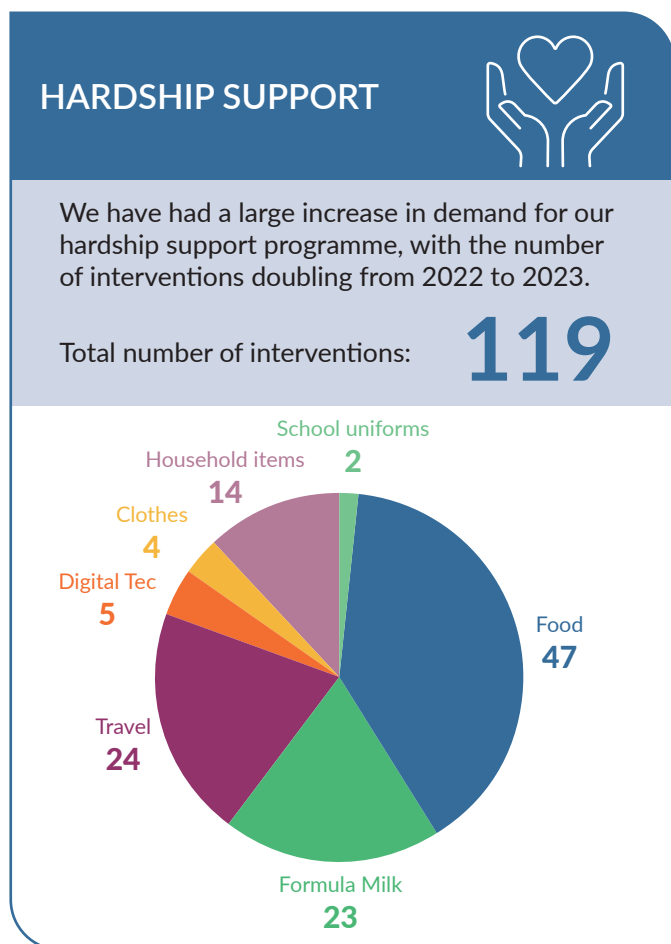
ACHIEVEMENTS IN 2023

PROGRAMME ACTIVITY THROUGH THE YEAR

EXPANDING SUPPORT TO YOUNG PEOPLE AND FAMILIES LOCALLY

Chiva extends support to young people and their families through the year, via a regional support programme delivered by Chiva specialist support staff working in different regions of the UK. Staff are located in London, Birmingham and Sheffield covering those regions, with core team members based in Bristol covering Bristol, the South West and Wales.

education activities aimed at building self-efficacy skills. Staff also provide access to the Chiva hardship support provision meeting essential needs with practical assistance.



This programme works closely with the medical teams in those locations to provide further support via clinic attendance as well as undertaking work in the community and collaborating with other agencies to deliver support and provide advocacy. Staff engage in home visits and organise regional peer meetups through the year to enable peer support networks to grow locally and deliver HIV

Regional Support

Chiva delivered **12** regional peer meet ups in Birmingham, Bristol, London, Wales and Yorkshire in 2023



“ Thank you so much for today. You have opened up our journey with [redacted] to so many wonderful people and new friends. For the first time in three years we don't feel alone in the journey. You and your team are amazing! ”

- Parent who attended London parents and little ones meet-up

The regional support work has provided a valued additional support to the clinic teams and builds a holistic support model around clinical care. Chiva staff provide critical support, helping with issues such as medication adherence, maintaining engagement with clinical care and transport to clinic.

Chiva staff regularly follow up with young people who have missed appointments, address welfare and housing issues and provide mental health support. Chiva staff are increasingly supporting young people who have had complex childhood experiences and adversities such as parental bereavement, which can result in increased support needs in early adulthood with risks to health and wellbeing. The regional programme is also an opportunity to engage young people and their families in wider Chiva projects such as camps and young adult programmes.

Last year a number of young people were provided intensive support from regional team members following extended stays in hospital to help them resettle in the community and engage wider services and community resources as needed.

ACHIEVEMENTS IN 2023

The work completed by the regional team is increasingly revealing the complexity of needs among young people which, if unmet, would result in detrimental impact on their health and wellbeing. This support, focused on preventing future harm as well as addressing presenting needs, is also releasing some pressure from statutory services with noted difficulty around resourcing and staff capacity.

Provision such as essential psychological support for young people is frequently impossible to access from public services. Chiva have funded psychological support privately for a number of young people in 2023 to ensure their critical need for mental health support is addressed whilst ongoing advocating for the need for psychological support to be available via health services.

PARTICIPATION

Participation opportunities for young people within Chiva include the Chiva Youth Committee (CYC), Camp Leader programme at the annual support camp, peer leaders at regional support peer activities, youth speakers at conferences and education events held by Chiva and wider organisations, engaging with media and other public forums.

The CYC comprises twenty young people living with HIV who are aged under eighteen when joining the committee. They meet regularly throughout the year with sub-committees within the group leading on different aspects of work.

The CYC campaign group held online meetings to plan a podcast focusing on the mental health needs of young people with HIV, resulting in recording the podcast series **“Don’t listen to my HIV listen to me”** revealing the impact of HIV on life and the importance of family support. This was shared at the annual Chiva conference in March.

Members of the CYC also took part in the **“My Medicine My Health”** working group, a co-production project Chiva delivered in 2023 to develop medicine information resources for young people.

Summary of other key achievements by the CYC in 2023:

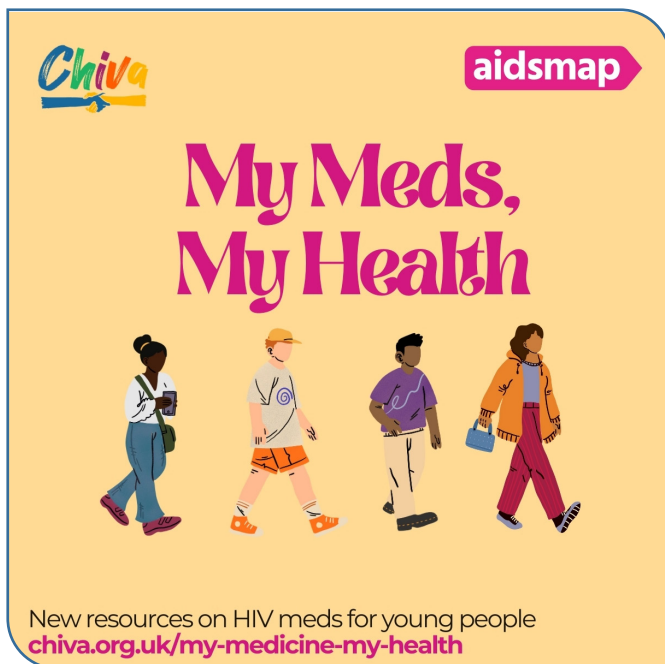
- Provided consultation on the Chiva camp programme development;
- Delivered a symposium on youth involvement at the annual Chiva conference;
- Informed a review of the Chiva website, and updates to Psychology and Sexual Health guidelines;
- Delivered a session at The National HIV Nurses Association (NHIVNA) Conference, for HIV specialist nurses;
- Provided consultation on long-acting injectable HIV treatment;
- Spoke at an HIV education event at an NHS Trust event; and
- Held meetings during the year with the international group, Committee of African Youth Advisors, to explore experiences of HIV stigma, medicines and how best to provide accessible health-based information to young people.

Evidence collected through exit interviews and ongoing evaluation of engagement illustrates how being a member of the CYC not only provides valuable participation benefits for the organisation and delivers wider campaigns aligned with Chiva’s strategy, it also supports young people in their own growth and development and helps with their relationship with their HIV, leading to increased confidence and coping skills. Being a member of the CYC is seen to provide a platform for personal growth and enables access to professional support and advocacy when navigating wider challenges, and health related issues.

HIV AWARENESS & UNDERSTANDING

“My Medicines My Health” was a resource development project delivered during 2023 which involved co-producing with young people a series of new comprehensive medicine resources, with support from Aidsmap. A co-production approach ensured that Chiva established a reciprocal partnership with young people in all aspects of the development of the resources, and young people held key roles in script writing, content development and design.

ACHIEVEMENTS IN 2023



POSITIVELY SPOKEN

Chiva's oral history project in partnership with the British Library and funded by the National Lottery Heritage Fund, formally ended at the end of 2023. In total, 34 individual life stories have been recorded during this project and will be archived in the British Library sound archive.

The resources include:

- A comprehensive medicine handbook;
- Information sheets on specialist topics including PrEP and PEP and developments around HIV cure;
- An animation series which explores different aspects around HIV related health, medicines, and growing up living with HIV; and
- Video content for sharing on social channels.

TWO PODCAST SERIES WERE RELEASED IN 2023

"Positive Advice" was developed from Chiva's oral history project, Positively Spoken. The series explores life growing up with HIV, using stories recorded at the International AIDS conference in Montreal, Canada in 2022 combined with discussion from expert guests. The series explores topics from the life story recordings such as mental health, experiences of health care and medicines, family life and school.

"Don't listen to my HIV, listen to me!" was recorded by the CYC, a powerful and frank sharing of feelings and experiences growing up with HIV from the youth committee members with a particular focus on mental health.

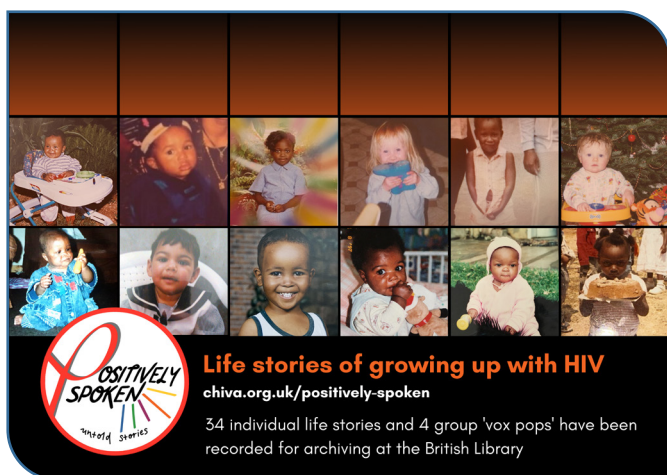
Young people were trained in oral history and conducted interviews with their peers, supported and mentored throughout by an oral historian with an extensive background in recording life stories around HIV.

The project was celebrated at an event at the British Library on 1 December, World AIDS Day. Interviewees and partners and colleagues of Chiva were invited to the event to hear some of the clips, listen to some musical pieces created by a group of young people responding to the clips and working with musician Awate.



ACHIEVEMENTS IN 2023

Bespoke pieces of art created by Bristol based artist Cai Burton based on the life story clips were displayed alongside the audio clips which had inspired the pieces. The clips could be listened to alongside their corresponding artwork for an interactive and engaging exhibit to celebrate this project.



SOCIAL MEDIA AND COMMUNICATIONS

Chiva has a strong presence on social media and uses different channels to communicate with partners in the HIV sector and wider stakeholder organisations and individuals, as well as raising awareness and challenging myths which can prevail in the public domain, including on social media.

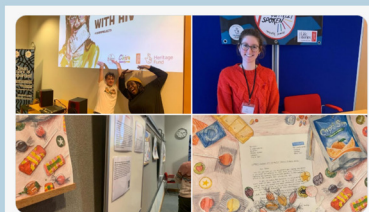
The platform serves to communicate our work activities and deliver campaign messaging. Chiva has two Instagram accounts with targeted audiences, one being in the public domain used for awareness raising and general promotion and one private aiming to reach young people and families who may wish to engage with our programmes and resources.

The Chiva website has been regularly updated with news and information. Offering a hub of resources, for clinical use and to support wider understanding of HIV. It also provides HIV related information for young people and parent/carers and highlights projects and support offered by Chiva and how they can get involved.

Chiva produces a quarterly newsletter for its professional and affiliate membership. The newsletter provides updates on current Chiva activities, information concerning wider events of potential interest to members, recent research and publications.

Chiva website and social media in 2023

Website	Instagram	X
8,000+ unique visitors to the Chiva website.	Posts on new Instagram account had a reach of 3,000+	Tweets had 147K impressions



Positively Spoken

Our event celebrating our oral history project, Positively Spoken, was shared across social media platforms and we launched Positive Advice - a podcast based on the recordings

WORKING WITH PROFESSIONALS

This area of Chiva's work is led by the Chiva Steering Group. The steering group meets twice a year and expert groups within the overall group meet ongoing to work on specific areas which focus on providing a resource and support to professionals working in HIV.

CONFERENCES, EDUCATION MEETINGS AND EVENTS

In addition to the annual Chiva conference described above, which was delivered in London in March, Chiva also delivered four education meetings to provide access to specialist topics of interest for Chiva members and wider stakeholders.

Three meetings were held online and one in-person, with expert speakers presenting information on key topics such as specialist clinics supporting refugee health, highlights from an international conference on retroviruses, best practice around talking to children about their health, and research on the impact of Covid on children.

ACHIEVEMENTS IN 2023

CLINICAL GUIDELINES

In 2023 the clinical guidelines group had new co-chairs appointed from the Steering Group to lead this expert group. A schedule of all clinical guidelines developed at Chiva are monitored and peer reviewed by the group who meet through the year.

Updates are undertaken by group members and additional expertise sought as required. Guidelines being reviewed and updated currently include Developmental monitoring, Sexual health, and HIV & TB co-infection.

The Chiva Standards of Care are also due for review and update, and this is planned for 2024 to align with completion of the new service specification for NHS clinical services for children and young people living with HIV.

AUDITS AND COMMISSIONING

The key activity in the year for this group involved taking forward an audit of transition and establishing a partnership with NHIVNA to deliver the clinic audit in partnership with adult clinics, and planning for a qualitative study of the experiences of children and young people with HIV who have been adopted or spent time in foster care or residential homes.

Chiva holds a place on the British HIV Association Audit (BHIVA) committee and is involved in the design of their annual national audit.

Chiva took up a position on the Clinical Reference Group which manages the specialist commissioning of HIV clinical services nationally. Chiva also formed a working group for updating the service specification on paediatric HIV clinical services, working with the NHSE (NHS England) to provide recommendations for the ongoing specialist provision of this service and to ensure these decisions on service delivery and care quality decisions are informed by key stakeholders at Chiva, including consulting with the Chiva youth committee.

HEALTH ASSOCIATION LINKS

This group leads on links with other health organisations, coordinating responses to consultations and engaging with Chiva membership to share practice-based experiences and evidence to support policy and service development. In 2023 Chiva coordinated a response to a NICE quality standard on transition enabling Chiva members to feedback views on this. Ongoing collaborative work has continued with other key HIV partner organisations, and exploration of opportunities to raise the profile of HIV among other paediatric infectious diseases more broadly addressed in a meeting with The British Paediatric Allergy, Immunity and Infection Group (BPAIIG) which is an affiliated speciality group of the Royal College of Paediatrics and Child Health (RCPCH).

PROFESSIONAL GROUPS

In 2023 Chiva has increased the number of professional groups coordinated to facilitate peer engagement to discuss current priority issues in professional practice. HIV paediatric nurses and paediatric psychologists now have regular professional group meetings, and a new group has been started for adult clinicians delivering youth specialist clinics.

Supporting these professional groups is an important function of Chiva's professional support work to maintain a network and ensure people have opportunities for support and guidance from their peers, whilst ensuring Chiva is kept abreast of current key issues in professional practice.

COMPLIANCE WITH GOVERNANCE REQUIREMENTS

Membership of the Steering Group and trustee board membership approval was sought via virtual communication in place of a face-to-face AGM; 3 x trustee board meetings were held virtually in 2023 and one board meeting held in person.

FINANCIAL REVIEW

FINANCIAL REVIEW

Total income for the year was £470,069 (2022: £215,797) and total expenditure for the year was £759,151 (2022: £594,021). There was a gain on investment of £430,004 (2022: loss of £1,010,991), resulting in an overall surplus for the year of £140,922 (2022: deficit of £1,389,215).

Chiva acknowledges and expresses gratitude for the financial support received in 2023 from ViiV Healthcare, Gilead Sciences, The National Lottery Heritage Fund, The Hollyhock Foundation, Raise Your Hands, and the ongoing financial support as a result of a generous donation from The Drue Heinz Charitable Trust.

RESERVES POLICY

Chiva reviews its reserves policy regularly to ensure compliance with best practice. The policy is designed to ensure that the organisation has both running costs and wind down costs. Our reserves policy is that the organisation should hold sufficient free reserves which amounts to approximately six months of obligatory running costs, (the assumption being that, in times of poor cashflow, certain projects and other expenditure could be deferred until cashflow improved). For the year 2023, this range was £300,000-£400,000.

Chiva's need for reserve funds are now fully met through the invested funds. The investment policy provides for sufficient amounts of the investment to be maintained as liquid funds, which the charity can have access to within a number of days should they need to do so. This provides ongoing protection for the delivery of Chiva's core services and in the event that the organisation was no longer viable, the funds ensure the costs of winding down the organisation would be covered.

The charity held the following funds at year end:

- Expendable endowment funds of £7,404,591 to be used to generate an investment income for the charity, and to be drawn upon for the expansion of the charity's work;

- Restricted funds of £23,355 which have been raised for specific projects undertaken; and
- General funds of £228,915 which will be used to fund core services and expansion work in the next financial year.

Although the current level of unrestricted general funds is below the target level, the deficit is covered by the readily accessible endowment funds, and the trustees consider it appropriate to adopt the going concern basis for the preparation of the accounts, as detailed in note 1(b) to the accounts.

INVESTMENT POLICY

Chiva have agreed that the charity will not invest directly in any company which generates a significant proportion of its revenues (>10%) from the sale or production of armaments, tobacco, gambling or pornography.

The trustees confirmed the objectives of the charity with the investment managers and discussed the level of risk required to achieve them and the trustees' appetite for risk. The performance is monitored by the board ongoing on a quarterly basis and analysed in the managers' investment report provided to the trustees.

RISKS

Chiva has a comprehensive risk register which is actively reviewed and updated at the quarterly board meetings. The risk register sets out a broad range of risks pertaining to the organisation's functioning using the following overarching classifications:

- Governance;
- Operational;
- Financial;
- External; and
- Compliance.

The board actively monitors levels of risks in each area and discusses the mitigations to be taken to effectively manage identified risks ongoing. All risks identified and discussed by the board in 2023 were

PLANS FOR 2024 AND GOVERNANCE

subject to effective controls. Receipt of the donation from The Drue Heinz Charitable Trust provides Chiva an endowment income which mitigates against the loss of charitable grant funding, which has been more unstable in current times. Some risks are present with investing and the trustees ensured a vigorous assessment of risk was undertaken in consultation with the investment managers.

PLANS FOR 2024

Chiva plans to continue its current work programme of activities in 2024. This includes a direct support programme delivered across the UK, collaborative working with clinics in the NHS and wider services, and providing educational activities, support and resources to professionals.

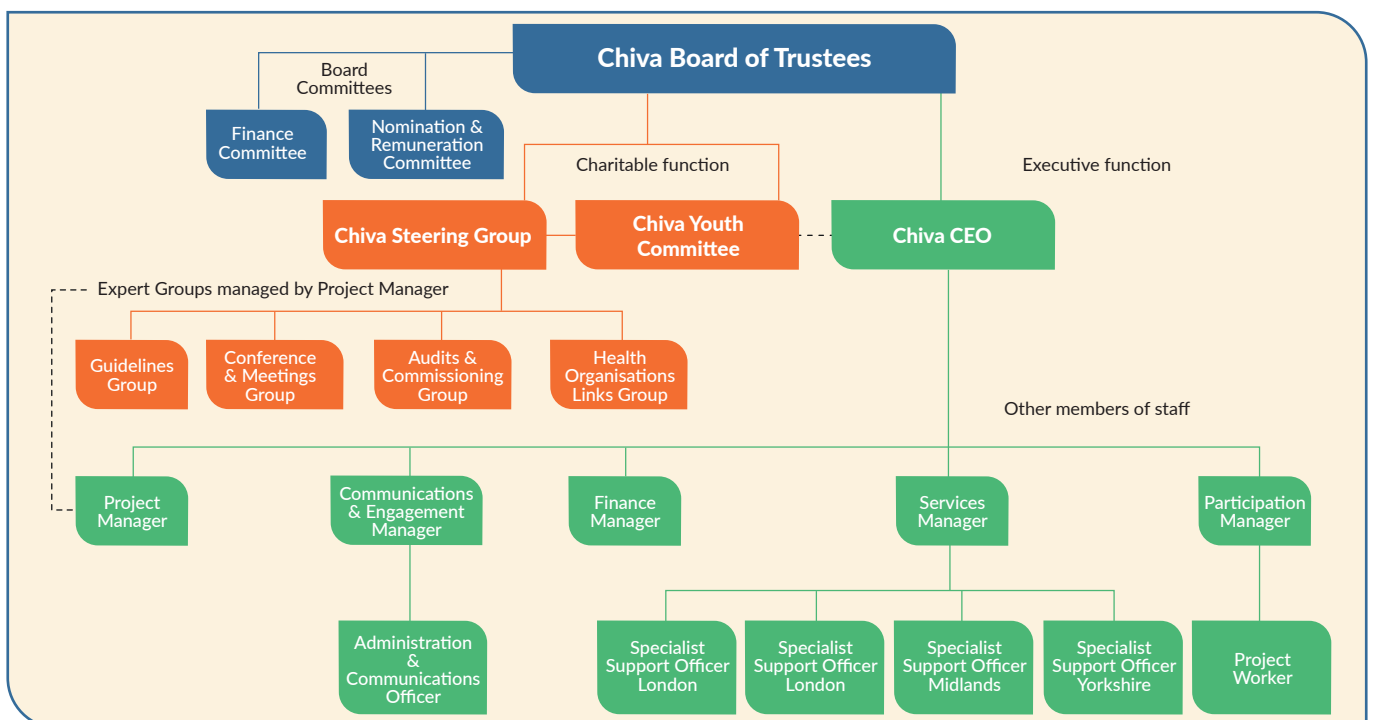
Specific workplan priorities are aligned around our strategic objectives to provide comprehensive holistic support for children, young people and young adults who have grown up with HIV, raise public awareness and address ongoing HIV related stigma, enhance professional understanding and develop best practices, influence wider research, ensure effective and meaningful youth participation, and ensure effective monitoring and evaluation of the impact of our work.

OBJECTS, STRUCTURE, GOVERNANCE AND MANAGEMENT

The Children’s HIV Association is a charitable company limited by guarantee and is governed by its Memorandum and Articles of Association, dated 28 August 2012. Members of the trustee board are also company directors.

The Chiva Governance Handbook developed in 2020 provides terms of reference for our governance structure. In accordance with Chiva’s Governance Handbook, there should be at least seven trustees, and at least 50% of the trustees selected from the members of the Chiva Steering Group with the remaining having appropriate qualifications and skills, identified as needed by the Nomination and Remuneration committee.

The trustees have agreed that one trustee should be someone who connects through lived experience with the beneficiaries of the organisation. The Board is required to appoint a Chair from amongst the HIV Professional Trustees who are also members of the Steering Group.



GOVERNANCE

OUR LEGAL OBJECTIVES

The main objectives of Chiva as outlined in the charity Memorandum of Association:

- The relief of sickness and the preservation of health among children and young people infected or affected by HIV and related infections including the development of standards of care and provision of information, advice and support to healthcare and other professionals and in other such charitable ways as Chiva may from time to time decide;
- To advance the education of the general public and medical fraternity in all areas relating to HIV and its associated infections including raising awareness of the needs of children and young people with HIV and representing those needs to other government organisations and professionals; and
- To carry out and support research and audits into all aspects of HIV and related infections and to publish the useful results of such research and audits.

THE POLICIES AND PROCEDURES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

New trustees are provided the following:

- Charity Commission of England and Wales leaflet CC3(a) 'The Essential Trustee';
- Completing interest disclosure form;
- Copy of the Chiva Governance Handbook;
- Level of time commitment expected including attendance at Board meetings;
- Chiva Safeguarding Policy;
- Training on trustee roles and responsibilities; and
- Safeguarding training for trustees.

CHIVA STEERING GROUP

The Steering Group's purpose is to oversee the professional functions of the charity. The Steering Group can have up to 12 members, elected by the membership, which include members that also sit on the Board of Trustees. The Steering Group ensures that the charity continues to benefit from the expertise of the specialist HIV sector and that sector priorities inform the work of the charity. A number of expert groups are formed from members of the Steering Group; Guidelines, Conferences and Meetings, Health Organisation Links, and Audits and Commissioning. In 2023 there were 12 members of the Steering Group.

CHIEF EXECUTIVE

The Chiva CEO is the senior executive of the charity, appointed by the Board and is accountable to the Board through the Chair. The Chiva CEO is accountable for the performance of Chiva's paid staff and volunteers and is ultimately responsible to the Board for the day-to-day leadership, operation and administration of all aspects of Chiva's organisation. The Board has delegated to the Chair the functional responsibility for the Chiva CEO's ongoing supervision.

The current Chiva CEO is a long-standing member of staff who has worked with Chiva for many years. Prior to taking the role as CEO in 2015 they had provided professional consultancy to the organisation on the development and delivery of services, attending to specific organisational issues such as safeguarding, policy development, and recruitment and training of volunteers.

The Chiva CEO is a qualified social worker with extensive specialist experience of supporting young people and families living with HIV in both statutory and voluntary sector organisations as well as having worked in higher education as a social work lecturer and practice assessor.

PROFESSIONAL SERVICES AND ADVISORS

- Brewin Dolphin Ltd - Investment management company;
- Godfrey Wilson Ltd - Accountants. Provided payroll in 2023 and carried out the charity audit;
- Citation Company Ltd - Provided HR; and
- Almost Any How - leadership facilitation consultancy services, who supported the board and
- CEO in strategy development work.

PARTNERSHIPS

- Chiva maintains active partnerships with other national HIV associations such as BHIVA, NHIVNA, HIVPA (HIV Pharmacy Association) including representation on the BHIVA audit group;
- Chiva provides an expert resource for relevant national organisations, such as the Department of Health, commissioning bodies, NHS England and Royal Colleges, (such as RCPCH, RCOG, RCN);
- Chiva regularly engages with the All-Party Parliamentary Group on HIV/AIDS and contributes to public affairs work relating to our mission;
- Chiva has partnerships with the HIV voluntary sector across the UK. Key partnerships in 2023 have been with the Food Chain in delivery of food and formula feed on our hardship programme, and Aidsmap who provided editorial support with the My Medicines My Health medicines resource project;
- Turtle Key Arts who are long term partners delivering our Art is Key arts engagement programme;
- Chiva is a member of the Fast Track Cities Initiative steering group in Bristol and the Stigma working group;
- Chiva is a member of HIV Outcomes Group Steering Group (an initiative improving outcomes and quality of life for people with HIV across Europe) and its linked Steering Group in the UK; and
- Chiva is part of the implementation group of the Welsh HIV action plan.

STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also directors of the charity 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, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (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 charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

GOVERNANCE

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware; and
- 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

AUDITORS

Godfrey Wilson Limited were reappointed as auditors to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 25 April 2024 and signed on their behalf by



Dr Amanda Williams
Trustee

Independent auditors' report

To the members of

Children's HIV Association Limited

Opinion

We have audited the financial statements of Children's HIV Association Limited (the 'charity') for the year ended 31 December 2023 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related 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 charity's affairs as at 31 December 2023 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; and
- 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 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Independent auditors' report

To the members of

Children's HIV Association Limited

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the 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.

Opinion 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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' 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 or returns adequate for our audit have not been received from branches not visited by us;
- the 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 in the trustees' report, 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.

Independent auditors' report

To the members of

Children's HIV Association Limited

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The procedures we carried out and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

(1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.

(2) We reviewed the charity's policies and procedures in relation to:

- Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
- Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.

(3) We inspected the minutes of trustee meetings.

(4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.

(5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.

(6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.

Independent auditors' report

To the members of

Children's HIV Association Limited

(7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:

- Testing the appropriateness of journal entries;
- Assessing judgements and accounting estimates for potential bias;
- Reviewing related party transactions; and
- Testing transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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. 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.

William Guy Blake

Date: 25 April 2024

William Guy Blake ACA
(Senior Statutory Auditor)

For and on behalf of:
GODFREY WILSON LIMITED
Chartered accountants and statutory auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

Children's HIV Association Limited

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2023

	Note	Endowment £	Restricted £	Unrestricted £	2023 Total £	2022 Total £
Income from:						
Donations	3	-	-	8,352	8,352	4,270
Charitable activities	4	-	169,040	106,684	275,724	53,530
Other income		-	-	-	-	4,520
Investments	5	-	-	185,993	185,993	153,477
Total income		-	169,040	301,029	470,069	215,797
Expenditure on:						
Raising funds		39,026	-	19,982	59,008	55,484
Charitable activities		-	155,049	545,094	700,143	538,537
Total expenditure	7	39,026	155,049	565,076	759,151	594,021
Net income / (expenditure) before gains / (losses)		(39,026)	13,991	(264,047)	(289,082)	(378,224)
Gains / (losses) on investments	11	430,004	-	-	430,004	(1,010,991)
Net income / (expenditure)		390,978	13,991	(264,047)	140,922	(1,389,215)
Transfers between funds		(214,007)	8,885	205,122	-	-
Net movement in funds	8	176,971	22,876	(58,925)	140,922	(1,389,215)
Reconciliation of funds:						
Total funds brought forward		7,227,620	479	287,840	7,515,939	8,905,154
Total funds carried forward		7,404,591	23,355	228,915	7,656,861	7,515,939

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.

Children's HIV Association Limited

Balance sheet

As at 31 December 2023

	Note	£	2023 £	2022 £
Fixed assets				
Investments	11		<u>7,241,947</u>	<u>6,992,465</u>
Current assets				
Debtors	12	23,621		5,713
Cash at bank and in hand		<u>415,409</u>		<u>537,915</u>
		439,030		543,628
Liabilities				
Creditors: amounts falling due within 1 year	13	<u>(24,116)</u>		<u>(20,154)</u>
Net current assets			<u>414,914</u>	<u>523,474</u>
Net assets	14		<u><u>7,656,861</u></u>	<u><u>7,515,939</u></u>
Funds	15			
Endowment funds			7,404,591	7,227,620
Restricted funds			23,355	479
Unrestricted funds			<u>228,915</u>	<u>287,840</u>
Total charity funds			<u><u>7,656,861</u></u>	<u><u>7,515,939</u></u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 25 April 2024 and signed on their behalf by



Dr Amanda Williams
Trustee

Children's HIV Association Limited

Statement of cash flows

For the year ended 31 December 2023

	2023 £	2022 £
Cash used in operating activities:		
Net movement in funds	140,922	(1,389,215)
Adjustments for:		
(Gains) / losses on investments	(430,004)	1,010,991
Dividends and interest from investments	(185,993)	(153,477)
Increase in debtors	(17,908)	(97)
Increase in creditors	3,962	9,479
Net cash used in operating activities	<u>(489,021)</u>	<u>(522,319)</u>
Cash flows from investing activities:		
Dividends and interest from investments	185,993	153,477
Proceeds from the sale of investments	3,574,317	811,907
Purchase of investments	<u>(3,393,795)</u>	<u>(803,035)</u>
Net cash provided by investing activities	<u>366,515</u>	<u>162,349</u>
Increase / (decrease) in cash and cash equivalents in the year	(122,506)	(359,970)
Cash and cash equivalents at the beginning of the year	<u>537,915</u>	<u>897,885</u>
Cash and cash equivalents at the end of the year	<u><u>415,409</u></u>	<u><u>537,915</u></u>

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2023

1. 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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Children's HIV Association Limited 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 notes.

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) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items 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.

Income received in advance of provision of membership and conferences is deferred until criteria for income recognition are met.

d) 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.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2023

1. Accounting policies (continued)

d) Donated services and facilities (continued)

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.

e) Investment income

Interest on funds held on deposit, dividends and other investment income are included when receivable and the amount can be measured reliably by the charity. This is normally upon notification of the amounts paid or payable by the bank or investment managers.

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Donations required to be retained as capital in accordance with the donor's wishes are accounted for as endowments - permanent or expendable according to the nature of the restriction. Endowments and the subsequent increases and decreases in value are shown in the Statement of Financial Activities as part of those funds.

The endowment fund is designated as expendable. Investment manager fees related to the management of the fund are charged against the fund. The income generated by the funds held on this endowment are unrestricted and are, therefore, included as part of the unrestricted income funds for the year.

g) 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.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. 100% of these costs have been allocated to charitable activities in the current and prior year.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2023

1. Accounting policies (continued)

i) Listed investments

Investments in quoted shares, traded bonds and similar investments are measured initially at cost and subsequently at fair value (their market value). The statement of financial activities includes the net gains and losses arising on revaluations and disposals throughout the year.

j) 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.

k) 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. This includes cash held within the investment portfolio.

l) Creditors

Creditors and provisions are recognised where the charity 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.

m) Financial instruments

The charitable company 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.

n) Pension costs

The charitable company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

o) Foreign currency transactions

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

p) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2023

1. Accounting policies (continued)

p) Accounting estimates and key judgements (continued)

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

2. Prior period comparatives: statement of financial activities

	Endowment	Restricted	Unrestricted	2022 Total
	£	£	£	£
Income from:				
Donations	-	-	4,270	4,270
Charitable activities	-	2,600	50,930	53,530
Other income	-	-	4,520	4,520
Investments	-	-	153,477	153,477
Total income	-	2,600	213,197	215,797
Expenditure on:				
Raising funds	40,745	-	14,739	55,484
Charitable activities	-	138,635	399,902	538,537
Total expenditure	40,745	138,635	414,641	594,021
Net expenditure before losses	(40,745)	(136,035)	(201,444)	(378,224)
Net losses on investments	(1,010,991)	-	-	(1,010,991)
Net expenditure	(1,051,736)	(136,035)	(201,444)	(1,389,215)
Transfers between funds	(46,523)	61,779	(15,256)	-
Net movement in funds	(1,098,259)	(74,256)	(216,700)	(1,389,215)

3. Income from donations

	2023 £	2022 £
Donations	8,352	4,270

All income from donations in the current and prior year was unrestricted.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2023

4. Income from charitable activities

	Restricted £	Unrestricted £	2023 Total £
Grants			
Raise Your Hands	-	31,023	31,023
ViiV healthcare UK	55,910	-	55,910
Baron Davenport's Charity	-	240	240
National Lottery Heritage Fund	29,880	-	29,880
HollyHock Charitable Foundation	83,250	-	83,250
East Midlands Sexual Health	-	48,311	48,311
Conference sponsorship			
Gilead Sciences	-	9,900	9,900
ViiV Healthcare UK	-	9,900	9,900
Self generated			
Conference	-	3,153	3,153
Membership	-	400	400
Services, training, etc.	-	3,757	3,757
Total income from charitable activities	169,040	106,684	275,724

Prior year comparative

	Restricted £	Unrestricted £	2022 Total £
Grants			
Raise Your Hands	-	21,870	21,870
Conference sponsorship			
Gilead Sciences	-	17,825	17,825
ViiV Healthcare UK	-	9,000	9,000
Self generated			
Conference	-	1,095	1,095
Membership	-	140	140
Services, training, etc.	2,600	1,000	3,600
Total income from charitable activities	2,600	50,930	53,530

5. Income from investments

	2023 £	2022 £
Investment income	185,993	153,477

All income from investments in the current and prior year was unrestricted.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2023

6. Government grants

There were no government grants in the current or prior year.

7. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2023 Total £
Direct and project costs	-	280,713	358	281,071
Staff costs (note 9)	18,027	331,696	10,816	360,539
Other staffing costs	-	4,271	22,007	26,278
Premises and running costs	1,955	35,846	5,994	43,795
Monitoring and evaluation costs	-	-	8,442	8,442
Investment manager fees	39,026	-	-	39,026
Sub-total	59,008	652,526	47,617	759,151
Allocation of support and governance costs	-	47,617	(47,617)	-
Total expenditure	59,008	700,143	-	759,151

Total governance costs were £8,490 (2022: £8,539).

Prior year comparative

	Raising funds £	Charitable activities £	Support and governance costs £	2022 Total £
Direct and project costs	-	236,325	106	236,431
Staff costs (note 9)	12,911	237,573	7,747	258,231
Other staffing costs	-	3,766	6,859	10,625
Premises and running costs	1,828	35,229	3,030	40,087
Monitoring and evaluation costs	-	-	7,902	7,902
Investment manager fees	40,745	-	-	40,745
Sub-total	55,484	512,893	25,644	594,021
Allocation of support and governance costs	-	25,644	(25,644)	-
Total expenditure	55,484	538,537	-	594,021

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2023

8. Net movement in funds

This is stated after charging:

	2023	2022
	£	£
Depreciation	Nil	Nil
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	492	106
Auditors' remuneration:		
▪ Statutory audit (excluding VAT)	6,500	5,500
▪ Other services (excluding VAT)	48	738
	<u>48</u>	<u>738</u>

During the year, four trustees received reimbursement for travel expenses of £492 (2022: two trustees, £106 for travel expenses).

9. Staff costs and numbers

Staff costs were as follows:

	2023	2022
	£	£
Salaries and wages	313,514	226,645
Social security costs	23,817	15,638
Pension costs	23,208	15,948
	<u>360,539</u>	<u>258,231</u>

The key management personnel of the charitable company comprises the Chief Executive Officer. The total employee benefits of the key management personnel were £65,248 (2022: £62,013).

	2023	2022
	No.	No.
Average head count	<u>12</u>	<u>10</u>

10. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2023

11. Investments

	2023	2022
	£	£
Listed investments:		
Market value at 1 January 2023	6,992,465	8,012,328
Additions	3,393,795	803,035
Disposals proceeds	(3,574,317)	(811,907)
Realised and unrealised gains / (losses)	<u>430,004</u>	<u>(1,010,991)</u>
 Market value at 31 December 2023	 <u><u>7,241,947</u></u>	 <u><u>6,992,465</u></u>

12. Debtors

	2023	2022
	£	£
Prepayments	20,421	2,513
Other debtors	<u>3,200</u>	<u>3,200</u>
	<u><u>23,621</u></u>	<u><u>5,713</u></u>

13. Creditors: amounts due within 1 year

	2023	2022
	£	£
Trade creditors	2,525	10,761
Accruals	18,640	7,017
Other creditors	<u>2,951</u>	<u>2,376</u>
	<u><u>24,116</u></u>	<u><u>20,154</u></u>

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2023

14. Analysis of net assets between funds

	Endowment funds £	Restricted funds £	Unrestricted funds £	Total funds £
Investments	7,241,947	-	-	7,241,947
Current assets	162,644	23,355	253,031	439,030
Current liabilities	-	-	(24,116)	(24,116)
Net assets at 31 December 2023	<u>7,404,591</u>	<u>23,355</u>	<u>228,915</u>	<u>7,656,861</u>
Prior year comparative	Endowment funds £	Restricted funds £	Unrestricted funds £	Total funds £
Investments	6,992,465	-	-	6,992,465
Current assets	235,155	479	307,994	543,628
Current liabilities	-	-	(20,154)	(20,154)
Net assets at 31 December 2022	<u>7,227,620</u>	<u>479</u>	<u>287,840</u>	<u>7,515,939</u>

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2023

15. Movements in funds

	At 1 January 2023 £	Income £	Expenditure £	Gains/ losses £	Transfers between funds £	At 31 December 2023 £
Endowment funds:						
Expendable endowments						
Drue Heinz Charitable Trust	7,227,620	-	(39,026)	430,004	(214,007)	7,404,591
Total endowment funds	7,227,620	-	(39,026)	430,004	(214,007)	7,404,591
Restricted funds						
Life Growing Up Performances	662	-	-	-	(662)	-
Summer Camp Project	-	83,250	(92,797)	-	9,547	-
Oral History	(183)	29,880	(32,181)	-	-	(2,484)
Nam/Aids Map Project - My Medicine, My Health	-	55,910	(30,071)	-	-	25,839
Total restricted funds	479	169,040	(155,049)	-	8,885	23,355
Unrestricted funds						
General funds	287,840	301,029	(565,076)	-	205,122	228,915
Total unrestricted funds	287,840	301,029	(565,076)	-	205,122	228,915
Total funds	7,515,939	470,069	(759,151)	430,004	-	7,656,861

Purposes of endowment funds

Drue Heinz Charitable Trust

The purpose of the Drue Heinz Charitable Trust endowment fund is to generate income from the investment of the donation which will achieve financial security for the charity for many years to come. The income is to be used to support the ongoing work of Chiva supporting children, young people and their families living with HIV in the UK. Allowing Chiva to undertake a programme of expansion of services and increase to staff capacity to extend the reach of the organisation.

Purposes of restricted funds

Life Growing Up Performances

This project developed from the Art Is Key project and resulted in the development of a film, and live performance piece. 'Life Growing Up' is a spoken word, story telling piece including music, written directly from the experiences and thoughts which young people taking part in the Art is Key project shared, about their experiences growing up with HIV. Chiva have been funded to provide ongoing live performances of 'Life Growing Up' through this restricted fund.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2023

15. Movements in funds (continued)

Purposes of restricted funds (continued)

Summer Camp Project

The Freedom 2 Be support camp is the biggest direct support project that Chiva delivers. Its aims are to address the social isolation young people growing up with HIV can face, through providing them access to a significant network of young people also living with HIV across the UK. Freedom 2 Be also aims to enhance HIV knowledge and understanding through delivery of HIV knowledge workshops and providing support around understanding HIV. Freedom to Be aims to enhance young peoples' confidence and aspirations for the future through the workshop and activity programme provided and involvement of older people living with HIV in the delivery of camp.

Oral History Project

Positively Spoken is an oral history project collecting the life stories of people who grew up living with HIV in the UK, developed by Chiva in 2021 and working in partnership with The British Library. A youth team has been formed to deliver the project and work with mentors to interview 50 young people, to record their life stories, for archiving in the British Library Oral History Sound Archives.

Nam/Aids Map Project - My Medicine, My Health

This project will develop a series of resources to enhance the knowledge and understanding of young people living with HIV around their HIV-related health needs, HIV medicines and how to take them. A number of treatment-focused resources will also have a wider youth audience, covering prevention and cure. The resources will aim to empower young people with accessible and memorable information on how to live well with HIV as they grow up.

Unrestricted projects

Core

The wider work of the organisation is supported by unrestricted funding from our core investment income, and any unrestricted grants and sponsorship income received. This includes:

A regional support programme of Chiva staff supporting children and young people directly in their locality and working closely with clinics in different parts of the UK.

Chiva support for professionals includes delivering conferences and education meetings, developing clinic resources and guidelines for professionals and families. The unrestricted funds also cover the general costs of operating, core staffing costs, and overheads.

Transfers between funds

Transfers into restricted funds are to top up overspends on restricted funds with general reserves. The transfer out of endowment funds relates to the drawdown of funds from the expendable endowment during the year.

Fund in deficit

The fund in deficit represents a recoverable overspend.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2023

15. Movements in funds (continued)

Prior year comparative

	At 1 January 2022 £	Income £	Expenditure £	Gains/ losses £	Transfers between funds £	At 31 December 2022 £
Endowment funds:						
Expendable endowments						
Drue Heinz Charitable Trust	8,325,879	-	(40,745)	(1,010,991)	(46,523)	7,227,620
Total endowment funds	<u>8,325,879</u>	<u>-</u>	<u>(40,745)</u>	<u>(1,010,991)</u>	<u>(46,523)</u>	<u>7,227,620</u>
Restricted funds						
Art is Key	14,914	-	(16,076)	-	1,162	-
Life Growing Up Performances	-	2,600	(1,938)	-	-	662
Summer Camp Project	13,668	-	(73,668)	-	60,000	-
BBC Children in Need Wales	7,949	-	(8,566)	-	617	-
Treat Me Like This	988	-	(988)	-	-	-
HYPNet	1,628	-	(1,628)	-	-	-
Oral History	35,588	-	(35,771)	-	-	(183)
Total restricted funds	<u>74,735</u>	<u>2,600</u>	<u>(138,635)</u>	<u>-</u>	<u>61,779</u>	<u>479</u>
Unrestricted funds						
General funds	504,540	213,197	(414,641)	-	(15,256)	287,840
Total unrestricted funds	<u>504,540</u>	<u>213,197</u>	<u>(414,641)</u>	<u>-</u>	<u>(15,256)</u>	<u>287,840</u>
Total funds	<u>8,905,154</u>	<u>215,797</u>	<u>(594,021)</u>	<u>(1,010,991)</u>	<u>-</u>	<u>7,515,939</u>

16. Financial instruments at fair value

	2023 £	2022 £
Financial assets measured at fair value - listed investments	<u>7,241,947</u>	<u>6,992,465</u>

17. Related party transactions

Ali Judd, Trustee, is also Head of Epidemiology and Real World Data (RWD) Science at Penta. During the year, the charity received £1,901 from Penta for the provision of consultation services.



GROWING TOGETHER FOR
HEALTH AND HAPPINESS

Chiva

Orchard Street Business Centre
13 Orchard Street
Bristol
BS1 5EH

Website: www.chiva.org.uk



@chivaprojects

CHILDREN'S HIV ASSOCIATION LIMITED

England & Wales - Charity number 1122356

Accounts

Chiva's 2022 Annual Report

Children's HIV Association Limited Report and
Audited Financial Statements for the year ending
31 December 2022

Company no. 06337017
Charity no. 1122356



GROWING TOGETHER FOR
HEALTH AND HAPPINESS

Reference and administration details

Company no. 06337017

Charity no. 1122356

Registered office and operational address:

Orchard Street Business Centre

13 Orchard Street

Bristol

BS1 5EH

Trustees

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

- Dr Amanda Williams Chair
- Dr Velur Balasubramaniam
- Dr Srinivas Bandi
- Dr Jolanta Bernatoniene Honorary Treasurer*
- Maria Caloudis
- Prof Ali Judd
- Pauline Maburutse
- Sujantha Nadarajah
- Susanna Keiderling
- Katja Doerholt - Appointed March 2022

*retired March 2022

Chief Executive Officer

Amanda Ely

Bankers

National Westminster Bank plc

Muswell Hill Broadway

London

N10 3SD

Auditors

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Report of the trustees

The reference and administrative information set out on the previous 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 from January 2019).

1. Mission statement

Chiva's mission is to ensure that children and young adults growing up with HIV become healthier, happier and more in control of their own futures.

Chiva works to ensure that young people living with HIV have the treatment and care, knowledge, understanding, skills and wider support needed to live well and achieve their greatest potential.

Chiva achieves its mission by providing direct support for children and young adults living with HIV and their families, working closely with clinic teams, and by running support events such as residential activities and camps.

Public benefit statement

- The primary beneficiaries of Chiva are children and young adults growing up living with HIV in the UK and Ireland and their families, however the wider work of Chiva provides public benefit throughout society through Chiva's education and training programmes and broader public awareness raising work;
- Chiva provides information and updates to its membership, education meetings and conferences for professionals and families and other training and awareness raising activities in the UK and abroad;
- Chiva works with media and other public forums to raise general public awareness of HIV and in particular how it impacts upon children and their families, aiming to enhance public awareness and understanding, and address the ongoing stigma around HIV; and
- Chiva develops resources and provides professional support, expertise and guidance to support the treatment and care of young people living with HIV and support to pregnant people with HIV. Chiva also works to raise awareness of HIV in schools and further education settings, social care agencies, and wider organisations.

1.1 How we work

Chiva delivers a programme of direct work which engages young people living with HIV in the UK and Ireland with distinct projects aiming to meet the Chiva mission statement outlined above. These projects take place both nationally, for children and young people living anywhere in the UK and Ireland, and regionally, supporting young people in local areas, through working closely with their local specialist HIV clinics.

Chiva runs a participation programme which seeks to ensure that young people living with HIV have opportunities to inform and influence policy and the development and delivery of services and resources which they access. In addition, Chiva seeks to enhance the understanding of HIV and young people within the HIV sector and across the wider public arena. Chiva values the expertise that young people bring and ensures that young people's views and priorities influence the development and direction of Chiva's work.

Chiva continually seeks opportunities for young people to become involved in the organisation and develops specific roles for young people to take part in programme roles as peer leaders, co-facilitators in projects and co-producers of resources.

Many paid associates who work with Chiva on project delivery were former participants in programmes when younger.

Chiva ensures professionals have updated clinical guidelines and resources to support their work, are provided with opportunities for education and professional development, and have access to a peer network for ongoing support.

Chiva ensures that the specialist needs of children and young people with HIV are fully understood through engagement with research, audits and studies conducted to improve understanding and inform developments in treatment and care.

Chiva advocates for the needs of children and young people growing up with HIV through ensuring their needs are understood and represented in the commissioning of NHS services.

2. Activities, achievements and performance in 2022

An important event for Chiva in 2022 was a rebrand of the organisation, along with celebrating 20 years as a charity.

This reflected a shift towards working increasingly with older young people who have grown up with HIV, as well as younger children, and the need for our work to take a life span focus. Chiva decided to undertake a rebrand process, and design a new logo to reflect this and create a more 'grown up' brand, whilst protecting what was viewed as a strong legacy of the organisation's name and brand.

The Trustees engaged in a collaborative process, exploring what a new Chiva logo and brand needed to express and members of the CYC (Chiva Youth Committee) worked with a designer to develop a new logo and worked on a strap line. 'Growing together for health and happiness' was decided to reflect Chiva as having developed a community of belonging and togetherness, and the holistic aims of the organisation.

2.1 Working with young people and their families

This programme of work aims to address the following identified needs:

- Improving HIV knowledge and understanding among children, young people and young adults who have grown up living with HIV;
- Providing access to peers living with HIV to reduce social isolation;
- Supporting self-esteem, confidence, and aspirations for the future;
- Providing family-based and individual psycho-social support; and
- Providing practical support to families and individuals in need.

295

Overall number of young people and young adults who have grown up living with HIV supported

61

Hardship support interventions

73

Young people aged 11 - 17 attended Freedom 2 Be support camp

10

Developed and performed the Art is Key musical

28

Young adults supported through our developing young adults programme

20

Young people were Chiva Youth Committee members

29

Young adults living with HIV had peer leadership and project delivery roles

13

Residential trips run for children and young adults who have grown up with HIV



2.2 Freedom to Be Support Camp (F2B)

Chiva has been providing support for children and young people living with HIV each year through its annual support camp for the past 13 years. The five-day residential support camp takes place each year in summer, typically at a youth outdoor activity centre, which Chiva hires out for its sole use across the week.

Seventy-three young people attended Freedom to Be in August 2022. The evaluation of the camp captured the feedback from young people who attended, seeking to measure both their experience of camp and key impacts from attending. Qualitative interviews were undertaken by Camp Leaders, allowing for a more in-depth understanding of the experience and the impact of attending camp, and to provide learning for Chiva on the planning of future camps.



attended the 2022 support camp

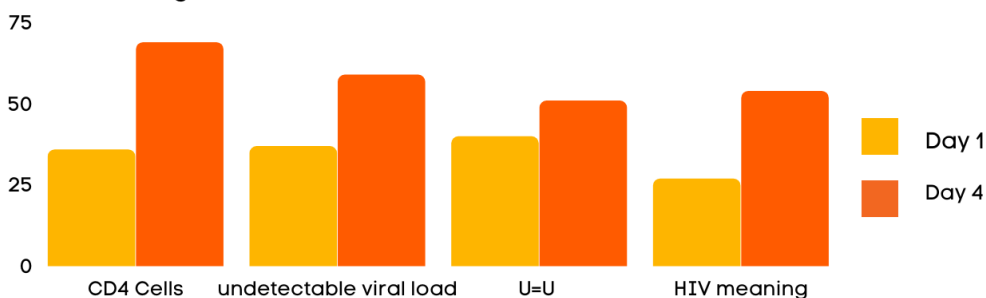


1 in 3 had never come to camp before

82%

plan to keep in touch with other people they met at F2B this year.

HIV Knowledge increased



What camp participants say

"I was shy at first, but when I got to know everyone, it was nice to see that other people were going through the same thing as me."

"I liked the workshops more because I knew I had HIV, but I never actually knew anything about it. Coming to the workshops, I learnt a lot more than I did know about having HIV. So I really enjoyed them."

"My experience has actually been great because F2B camp is where I meet new people that have HIV my age and with the same experiences as me."

2.3 Direct support work

Chiva provides direct support to young people and their families throughout the year. This includes staff in regions around the UK providing support in clinics as part of the multidisciplinary team delivering clinical care. This work aims to address the broader psycho-social impacts of HIV on young people and their families, as well as social and emotional support. The regional roles include liaising with wider agencies such as social care and education, and providing advocacy and HIV information to other professionals.

Direct support and advocacy services are provided by members of the core staff team to young people and families who do not have access to a team member in their region. Peer group meet up events are also provided throughout the year. These smaller meet ups allow for regional peer support networks to be developed, support with the transition to adult care to be provided locally, and educational and support-focused activities provided in response to emerging needs.

Regional peer group events in 2022 included: a surfing trip in Wales, a workshop on safe relationships and consent in Bristol, participation in the AIDS Memorial Quilt Project and memorial in Birmingham, workshops and social activities such as golf and bowling in Birmingham and Sheffield, and a Christmas social in Bristol.



Regional Support

165 Young people received support from our regional staff

5 peer meet-up days in Bristol, Wales, Birmingham and Yorkshire

I have more confidence, I am more knowledgeable about my status and I feel like I'm supported

Peer meet-up participant

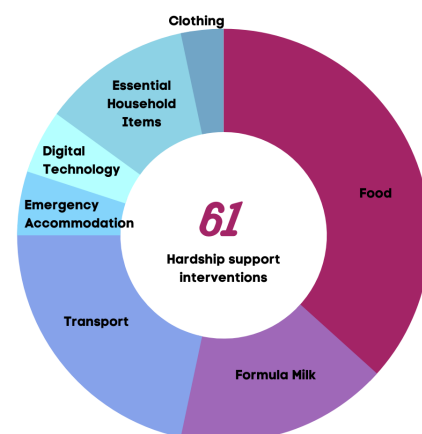
2.4 Hardship support

Professionals are able to refer to Chiva for practical support for families with identified socio-economic needs, which includes food deliveries, provision of basic household requirements, essential items for education such as uniforms, digital devices, and support for students. An on-going partnership with The Food Chain has been effective in addressing access to food for families facing increased adversities.

2.5 Arts engagement programme for older youth and young adults

Chiva supports older young people with the challenges associated with transitioning into adult health care and adult life through arts engagement projects. The 'Art is Key' programme develops insight, understanding, and opportunities for peer support, the development of skills and confidence in young people through engagement with the arts.

These 'Art is Key' projects have been delivered in collaboration with Turtle Key Arts, a community-based arts organisation which Chiva have partnered with for several years. In 2022, two arts residencies were delivered and young people worked with professional artists to write and produce a musical performance, which they performed at the annual Chiva conference for professionals, in celebration of 20 years of Chiva.



2.6 Youth participation

Participation opportunities for young people within Chiva include the Chiva Youth Committee (CYC), the Camp Leader programme at the annual support camp, peer leaders at regional support peer activities, youth speakers at conferences and education events held by Chiva and wider organisations, and a youth advocate Chiva staff position.

The Chiva Youth Committee (CYC) comprises twenty young people who are aged under eighteen when joining the committee, who live with HIV. They meet regularly throughout the year and participate in and present at the Chiva national conferences for professionals and families. The CYC also engage with the media and public forums to campaign for improved awareness and understanding of HIV.

The CYC has subcommittees in order to delegate responsibilities and strengthen outputs from the group:

- The Youth Trials Board (YTB) provides the opportunity for young people to shape and influence the delivery of clinical trials, through engaging with clinical trial boards, ethics committees and supporting the development of patient information. The YTB is a subgroup of the CYC.
- The Campaigns Group focus on developing a new campaign to work on each year. In 2022 this was to raise awareness of HIV in schools and address ongoing stigma in schools.

Key CYC achievements in 2022 include:

- Producing the Chiva HIV toolkit for schools “Empower students: End HIV Stigma” which was launched in March at the UK Parliament.
- A YTB-delivered training session on communication with staff at the Clinical Trials Unit at the Medical Research Council in London in April.
- A presentation at Chiva’s annual conference in May, including sharing guidance developed by the CYC on communicating with young people in clinics.
- Meeting regularly with CAYA (Committee of African Youth Advisors, a group coordinated by the Elizabeth Glaser Foundation) to share ideas and collaborate.
- Leading a consultation on taking medicines at the Chiva annual support camp to use in the development of a series of resources on HIV and taking medicines which are planned for 2023.
- Attending the International AIDS conference in Montreal, Canada in July. Members of the CYC chaired sessions exploring the experiences of young people living with HIV globally, presented on their involvement in the Youth Trials Board programme, and joined a panel discussion on life span experiences of living with HIV, as well as extensive networking opportunities through the event and a private meeting with a UK MP also attending the conference.



2.7 Positively Spoken

Positively Spoken is run in collaboration with the British Library Sound Archive, recording the life stories of young people who have grown up with HIV. Working with oral historians, Chiva developed this project, training a youth team to work on the project and take on interviewer, design and communications roles.

So far, 24 life stories have been recorded through a residential programme, which ran throughout 2022. This approach enabled social support to be offered alongside recording, over a weekend. The recordings will be archived at the British Library Sound Archive, which ensures these stories are preserved to provide future understanding of the lives of young people who grew up living with HIV.

In addition, an abstract was accepted to take this project to the International AIDS Conference. Six life stories from young adults around the world who have grown up with HIV were recorded at the conference, and two posters were accepted at the conference. A podcast is being developed from these recordings, to be shared in 2023.

2.8 Support for families

Chiva identified family support as an expansion area for our direct work programme. Recognising the ongoing challenges which HIV can present in families and also the impacts of wider socio-economic contexts. Increasing family-based work has helped Chiva achieve more systemic impact on improving young people's lives.

Regional staff support the wider family and this is particularly so with hardship support. In addition, Chiva have been focused on increasing support for parents.

Dedicated pages on the Chiva website were developed in 2022 with information and guidance for parents and carers of young people growing up with HIV.

Chiva delivered a Families Conference in March 2022, which was attended by around 65 parents/carers and young people. Resulting from feedback from parents and carers attending this event, and their identified need to build more networks with other parents and families, Chiva now plans to deliver a residential for families in 2023.

What Family conference attendees say

I am more happy with my HIV than before I came here

I really enjoyed it and felt warm about getting to know others and their personal stories

2.9 Expanding support for older young people

Older young people who have grown up with HIV are supported via the regional project support and national project staff undertaking individual support work and access to hardship support for practical help, particularly for young people/adults living alone/ studying etc. Older young people are also able to access the Art is Key project and a range of 'participation' opportunities.



"They were talking about HIV on the TV and there was just this real, utter silence in the house."

Chiva have worked with the Terrance Higgins Trust, who provide a 'Work Positive' employment mentoring programme and access to counselling.

Chiva decided to extend its provision for older young people and began this with a residential weekend for young adults in November 2022, to consult them about their needs from a new programme from Chiva focused on the 18+ age group, and to gain young people's involvement in the development of this programme.

A working group has been established involving young people in the development and design of a new package of support-focused activities and resources planned for delivery from 2023. This programme will focus on achieving quality of life in adulthood, whilst continuing to support the impacts and challenges which HIV can bring.

3. Working with professionals

This area of Chiva's work is led by the Steering Group. The Chiva Steering Group meets twice a year and four expert groups within the overall group meet on an ongoing basis to work on specific areas which focus on providing resources and support to professionals working in HIV.

3.1 Conferences and meetings

The Chiva Annual Conference was held as a hybrid event in March 2022. The conference focused on looking back at achievements in paediatric HIV in the past 20 years and aligned with reflecting on the journey of the charity. Taking a forward-looking focus, the conference also sought views from attendees about what the next stage of Chiva's journey should include. Three further education meetings for professionals were delivered by Chiva throughout the year.

Education meetings for health and social care professionals held in 2022

- Long-acting injectables (42 attendees)
- "Best of CROI" - feeding back key highlights from the Conference on Retroviruses and Opportunistic Infections (62 attendees)
- Evaluation of Chiva's support camp, 'Heads Up' psychological support intervention study and Paediatric Service Specification on HIV (46 attendees)

190

professionals were members of Chiva in 2022

Quarterly member newsletters were delivered

On average read by 86 Chiva members

Updating on Chiva's activities, sharing relevant events, training and recent publications.

Chiva presented at two conferences held by BHIVA (British HIV Association) in 2022 and also at NHIVNA (HIV Nurses Association). These collaborations are of particular importance because of the increasing number of young people entering adult care from paediatrics, often with more complex medical management and a more complex treatment experience. Chiva works to enhance understanding of these issues to improve the readiness in adult clinics for young patients moving on to access their care there.

16th Annual Chiva Conference

Celebrating 20 years of Chiva: Past. Present. Future

131

delegates attended (98 in person and 33 online).



strongly agreed or agreed that the programme was relevant, well structured, and met their expectations.



agreed that the overall standard of presentations was high and that they were clear and easy to follow.

"A truly, wonderful, insightful and inspirational conference! I really learnt a lot and made new friends not only to benefit me but also the service..."

"absolutely loved the conference. The most enjoyable one I have been to (first time at Chiva conference)"

3.2 Guidelines group

This group take responsibility for the peer review and update of existing Chiva guidelines and identifying the need for new guideline development.

In addition to reviewing and updating guidelines on an ongoing basis, last year the group coordinated the development of new sexual health guidelines, and began work reviewing the Chiva Standards of Care.

3.3 Health organisation links

This group leads on links with other health organisations, coordinating responses to consultations and leads on generating content for the quarterly Chiva members newsletter. The group lead has initiated very helpful meetings between Chiva and wider organisations.

Key involvement coordinated by this group in 2022 includes:

- Providing extensive responses to parliamentary consultations on quality of life and HIV and also addressing the needs of Black, Asian and minority ethnic communities and HIV, led by the APPG (All Party Parliamentary Group) on HIV;
- Providing information to inform the development of the HIV Action Plan for Wales;
- Ongoing meetings with key partners and stakeholders like BHIVA / NHIVNA; and
- Seeking opportunities to engage with wider relevant health associations such as BPAIIG the specialty group on allergy, immunity and infections at the RCPCH (Royal College of Paediatrics and Child Health).

3.4 Audits and commissioning

In 2022, Chiva worked on the following:

1. Collaborating with the BHIVA audits group on testing children of adults with HIV;
2. Transition experiences; and
3. The experiences of children and young people with HIV who have been adopted or placed in foster care.

A working group for updating the NHS Service Specification for Paediatric HIV was established. This group met regularly to determine the best approach to delivering services which ensure expert, specialist provision for children growing up with HIV in the UK is maintained as numbers decline.

4. Awareness raising and provision of information

The Chiva website has been regularly updated with news and information for the different audiences it serves; children and young people, parents and carers, healthcare professionals and wider professionals. It offers a hub of resources: those for clinical use and to support the wider understanding of HIV. It also provides information for young people on projects and support offered by Chiva and how they can get involved.

There is a professional members' area which is accessed via a secure login, with increased access to resources for professional members, such as conference and meeting presentation recordings, resources produced by young people, and recordings not in the public domain. In 2022 the website underwent a redesign in line with the rebranding of the organisation.

4.1 Social media

Chiva has a strong presence on Twitter, with nearly 3,800 followers, and regularly uses social media channels to communicate with partners in the HIV sector and wider stakeholder organisations and individuals, as well as raising awareness and challenging myths which can prevail in the public domain, including on social media. The platforms serve to communicate our work activities and deliver campaign messaging. New resources are launched via social media campaigns to maximise reach.

Chiva has two Instagram accounts with targeted audiences, one being in the public domain and used for awareness raising and general promotion, and one being private and aiming to reach young people and families who may wish to engage with our programmes and resources.

Chiva website and social media in 2022

Website

16,000 unique visitors to the Chiva website.

Social media

Launched a public Instagram account and LinkedIn page.

YouTube

35,048 views on Chiva's YouTube account.



Contact a school you know: Help end HIV Stigma on World AIDS Day

Our World AIDS Day campaign was shared across social media platforms. This included Dua Lipa sharing a post on her Instagram story.

5. External factors affecting achievements

The COVID pandemic continued to present risks to Chiva's activities, with restrictions on face-to-face contact work and staff required to work from home at times at the start of the year. Our contingency and continuity planning set out in 2020 to address these risks continued with contingencies for specific scenarios and management of risks, adaptation of service delivery (i.e. use of online delivery and telephone support) whilst aiming to continue achieving the charity's mission.

Compliance with governance requirements

Steering Group and Trustee Board membership approval was sought via virtual communication in place of a face-to-face AGM. All Trustee board meetings were held virtually in 2022.

6. Financial review

ViiV HealthCare UK and Gilead Sciences provided sponsorship support for the delivery of Chiva's Annual Conference.

Gilead Sciences provided sponsorship for staff and young people to attend the International AIDS Conference in Montreal.

'Raise Your Hands' provided Chiva a charity grant which supports our general project-related work and is not restricted to a specific project.

Donations received from The Drue Heinz Legacy Trust in previous years continue to provide Chiva with an endowment income securing the work of the charity and ensuring future financial stability. The Trustees agreed to begin taking a quarterly income from the investment to provide the funds for our core services and expansion work and enable us to meet our charity objectives. The amount of investment-related income drawn is regularly reviewed by the Finance Committee in line with budget requirements.

The National Lottery Heritage Fund (NLHF) provided a grant in 2021 to deliver a new oral history project, Positively Spoken. The funds received cover the multi-year oral history project, with further funds from the NLHF expected in 2023.

Fundraising will continue to seek charitable grant funding for the larger project delivery and sponsorship sought to cover the costs of delivering our conferences, and provide reduced cost access to participants.

6.1 Investment policy

Chiva have agreed that the charity will not invest directly in any company which generates a significant proportion of its revenues (>10%) from the sale or production of armaments, tobacco, gambling or pornography.

The Trustees confirmed the objectives of the charity with the investment managers, and discussed the level of risk required to achieve them and the Trustees' appetite for risk. A portfolio with a moderate level of risk was advised as typically an appropriate starting point for charities with both short and long-term objectives.

A portfolio of this type carries volatility risk, though the risks of absolute loss are reduced by investing in a well-diversified, balanced portfolio and leaving the assets invested over a long period of time.

This includes ensuring that no one direct equity should account for more than 5% of the portfolio; no collective investment should account for more than 10% of the portfolio.

The performance is monitored on a quarterly basis and analysed in the managers' investment report provided to the Trustees.

6.2 Reserves policy

Chiva's need for reserve funds are now fully met through the invested funds. The investment policy provides for sufficient amounts of the investment to be maintained as liquid funds, which the charity can have access to within a number of days should they need to do so. This provides ongoing protection for the delivery of Chiva's core services and in the event that the organisation was no longer viable, the funds ensure the costs of winding down the organisation would be covered.

The charity held the following funds at year end:

- Expendable endowment funds of £7,227,620 to be used to generate an investment income for the charity, and to be drawn down upon for the expansion of the charity's work;
- Restricted funds of £479 which have been raised for specific projects undertaken; and
- General funds of £287,840 which will be used to fund core services and expansion work in the next financial year.

On the basis of the current reserves held, the Trustees consider it appropriate to adopt the going concern basis for the preparation of the accounts, as detailed in note 1(b) to the accounts.

6.3 Risk assessment

Our contingency and continuity planning established in 2020 in response to the impacts of the COVID pandemic ensured we were able to still achieve success in the delivery of our mission, through adaptation of our activities and being responsive to new emerging needs.

Receipt of the donation referenced above which provides Chiva an endowment income has provided us with financial security which mitigates against the loss of charitable grant funding which is more unstable in current times.

Some risks are present with investing and the trustees ensured a vigorous assessment of risk was undertaken in consultation with the investment managers.

7. Plans for the future

Future plans include continued delivery of our current direct work programme with young people and their families. Feedback from our service users indicates the need for these services remain high.

Chiva will continue to engage with clinics around the country to assess for needs with additional staff support in their teams to address the psychosocial support needs of young people and their families. Through ongoing assessment of need we will be able to support and respond accordingly.

Development of a psychological support access programme responding to feedback from our key stakeholders is a priority due to the extreme challenge of accessing psychological support for young people within the NHS and the extensive waiting time often faced when trying to access therapeutic services from anywhere.

Chiva have been consulting with specialist psychologists across the country to understand more about provision and the most effective way for us to respond to the need.

Chiva have been working on enhancing understanding of the impact of early life adversities and trauma. For example work on the impact of childhood ACEs (Adverse Childhood Experiences). Ensuring access to therapeutic support is an important focus for the charity going forward in an effort to mitigate against some of the enduring effects of these childhood adversities.

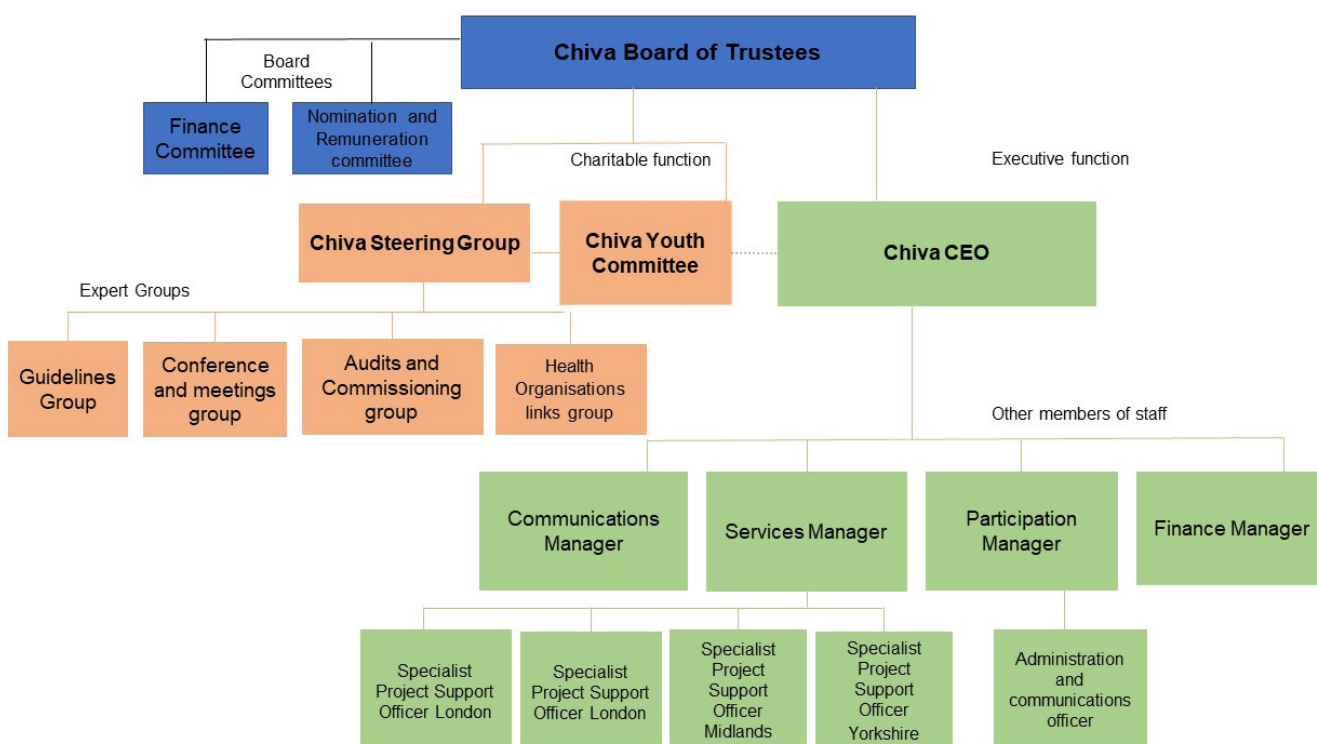
Increased support will continue with older young people who have grown up with HIV and moved into adult care with a dedicated new programme for the over eighteens being developed.

Chiva will continue to produce engaging resources including films, podcasts and other creative resources which raise awareness of HIV to the wider public. In addition, plans for 2023 include a series of HIV and medicines resources, co-produced with young people and in partnership with NAM Aidsmap.

Chiva professional support provided through our membership services and the work of the Chiva Steering Group will continue with a national conference planned for March 2023, and education meetings through the year, as well as ongoing review and development of clinical guidelines and resources, and work on audits and contributing to research, consultations and calls for evidence. Chiva has played an important role informing the commissioning of paediatric HIV services in the NHS and will continue to strive to advocate for these specialist services in commissioning groups ongoing, including managing the transition to adult care and ensuring effective adolescent friendly services are developed.

This will require increased collaboration between Chiva and other associations such as BHIVA and NHIVNA to best meet the needs of the young adult population who have moved on from paediatric care.

8. Objects, structure, governance and management



The Children's HIV Association is a charitable company limited by guarantee, and is governed by its Memorandum and Articles of Association, dated 28 August 2012. Members of the Trustee board are as such also company directors. The Chiva Governance Handbook developed in 2020 replaces previous charity bye laws, and provides terms of reference for our governance structure.

In accordance with Chiva's Governance Handbook, there should be at least seven Trustees, and at least 50% of the Trustees selected from the members of the Chiva Steering Group with the remaining having appropriate qualifications and skills, identified as needed by the Nomination and Remuneration committee. The Trustees have agreed that one Trustee should be someone who connects through lived experience with the beneficiaries of the organisation. The Board is required to appoint a Chair from amongst the HIV Professional Trustees who are also members of the Steering Group.

8.1 Our legal objectives

The main objectives of Chiva as outlined in the charity Memorandum of Association:

- The relief of sickness and the preservation of health among children and young people infected or affected by HIV and related infections including the development of standards of care and provision of information, advice and support to healthcare and other professionals and in other such charitable ways as Chiva may from time to time decide;
- To advance the education of the general public and medical fraternity in all areas relating to HIV and its associated infections including raising awareness of the needs of children and young people with HIV and representing those needs to other government organisations and professionals; and
- To carry out and support research and audits into all aspects of HIV and related infections and to publish the useful results of such research and audits.

8.2 The policies and procedures adopted for the induction and training of trustees

New trustees are provided the following:

- Charity Commission of England and Wales leaflet CC3(a) – 'The Essential Trustee: an introduction';
- Competing interest disclosure form;
- Copy of the Chiva Governance Handbook;
- Level of time commitment expected regarding attendance at Board meetings;
- Trustee declaration form;
- Chiva Safeguarding Policy;
- In-house training on trustee roles and responsibilities; and
- Safeguarding training for trustees.

8.3 Steering Group

The Steering Group's purpose is to oversee the professional functions of the Charity. The Steering Group can have up to 12 members, elected by the membership, which include members that also sit on the Board of Trustees. The Steering Group ensures that the charity continues to benefit from the expertise of the specialist HIV sector and that sector priorities inform the work of the charity. A number of expert groups are formed from members of the Steering Group; Guidelines, Conferences and Meetings, Health Organisation Links, and Audits and Commissioning. In 2022 there were 12 members of the Steering Group.

8.4 Chief Executive

The Chiva CEO is the senior executive of the Charity, appointed by the Board and is accountable to the Board through the Chair. The Chiva CEO is accountable for the performance of Chiva's paid staff and volunteers and is ultimately responsible to the Board for the day-to-day leadership, operation and administration of all aspects of Chiva's organisation. The Board has delegated to the Chair the functional responsibility for the Chiva CEO's ongoing supervision.

The current Chiva CEO is a long standing member of staff who has worked with Chiva for many years. Prior to taking the role as CEO in 2015 they had provided professional consultancy to the organisation on the development and delivery of services, attending to specific organisational issues such as safeguarding, policy development, and recruitment and training of volunteers. The Chiva CEO is a qualified social worker with extensive specialist experience of supporting young people and families living with HIV in both statutory and voluntary sector organisations as well as having worked in higher education as a social work lecturer and practice assessor.

8.5 Professional services and advisors:

- Brewin Dolphin Ltd - Investment management company;
- Godfrey Wilson Ltd – Accountants. Provided payroll in 2022 and carried out the charity audit; and
- Citation Company Ltd – Provided HR advice and support with recruitment packs.

8.6 Partnerships:

- Chiva maintains an active partnership with other national HIV associations such as BHIVA, NHIVNA, HIVPA;
- Chiva provides a resource for relevant national organisations, such as the Department of Health, Commissioning Authorities, NHS England and Royal Colleges, (such as RCPCH, RCOG, RCN) and the All Party Parliamentary Group on HIV/AIDS;
- Chiva has partnerships with the HIV voluntary sector across the UK, such as Terrence Higgins Trust, National AIDS Trust, NAM Aidsmap, Positively UK, Metro Charity, Blue Sky Trust, Leeds Skyline, Sahir House, and The Food Chain;
- Chiva works with Turtle Key Arts to deliver our Art is Key arts engagement programme;
- Chiva regularly partners with AYPH (Association for Young People's Health);
- Chiva is a member of the Fast Track Cities Initiative steering group in Bristol and the Stigma working group; and
- Chiva is a member of HIV Outcomes Group Steering Group (An initiative improving outcomes and quality of life for people with HIV across Europe).

9. Statement of responsibilities of the trustees:

The trustees (who are also directors of the charity 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, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (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 charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

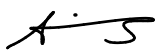
The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditors

Godfrey Wilson Limited were re-appointed as auditors to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 23 March 2022 and signed on their behalf by



Dr Amanda Williams
Trustee

Independent auditors' report

To the members of

Children's HIV Association Limited

Opinion

We have audited the financial statements of Children's HIV Association Limited (the 'charity') for the year ended 31 December 2022 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related 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 charity's affairs as at 31 December 2022 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; and
- 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 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the 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.

Independent auditors' report

To the members of

Children's HIV Association Limited

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.

Opinion 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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' 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 or returns adequate for our audit have not been received from branches not visited by us;
- the 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 in the trustees' report, 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.

Independent auditors' report

To the members of

Children's HIV Association Limited

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The procedures we carried out and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

(1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.

(2) We reviewed the charity's policies and procedures in relation to:

- Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
- Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.

(3) We inspected the minutes of trustee meetings.

(4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.

(5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.

(6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.

(7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:

- Testing the appropriateness of journal entries;
- Assessing judgements and accounting estimates for potential bias;
- Reviewing related party transactions; and
- Testing transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Independent auditors' report

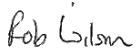
To the members of

Children's HIV Association Limited

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. 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.



Date: 23 March 2023

Rob Wilson FCA
(Senior Statutory Auditor)

For and on behalf of:

GODFREY WILSON LIMITED

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Children's HIV Association Limited

Statement of financial activities *(incorporating an income and expenditure account)*

For the year ended 31 December 2022

	Note	Endowment £	Restricted £	Unrestricted £	2022 Total £	2021 Total £
Income from:						
Donations	3	-	-	4,270	4,270	4,002,985
Charitable activities	4	-	2,600	50,930	53,530	188,412
Other income		-	-	4,520	4,520	-
Investments	5	-	-	153,477	153,477	98,015
Total income		-	2,600	213,197	215,797	4,289,412
Expenditure on:						
Raising funds		-	-	55,484	55,484	38,551
Charitable activities		-	138,635	399,902	538,537	405,533
Total expenditure	7	40,745	138,635	414,641	594,021	444,084
Net income / (expenditure) before gains		(40,745)	(136,035)	(201,444)	(378,224)	3,845,328
Net gains on investments	11	(1,010,991)	-	-	(1,010,991)	604,751
Net income / (expenditure)		(1,051,736)	(136,035)	(201,444)	(1,389,215)	4,450,079
Transfers between funds		(46,523)	61,779	(15,256)	-	-
Net movement in funds	8	(1,098,259)	(74,256)	(216,700)	(1,389,215)	4,450,079
Reconciliation of funds:						
Total funds brought forward		8,325,879	74,735	504,540	8,905,154	4,455,075
Total funds carried forward		<u>7,227,620</u>	<u>479</u>	<u>287,840</u>	<u>7,515,939</u>	<u>8,905,154</u>

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 14 to the accounts.

Children's HIV Association Limited

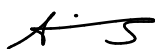
Balance sheet

As at 31 December 2022

	Note	£	2022 £	2021 £
Fixed assets				
Investments	11		<u>6,992,465</u>	<u>8,012,328</u>
Current assets				
Debtors	12	5,713		5,616
Cash at bank and in hand		<u>537,915</u>		<u>897,885</u>
		543,628		903,501
Liabilities				
Creditors: amounts falling due within 1 year	13	<u>(20,154)</u>		<u>(10,675)</u>
Net current assets			<u>523,474</u>	<u>892,826</u>
Net assets	14		<u>7,515,939</u>	<u>8,905,154</u>
Funds	15			
Endowment funds			7,227,620	8,325,879
Restricted funds			479	74,735
Unrestricted funds			<u>287,840</u>	<u>504,540</u>
Total charity funds			<u>7,515,939</u>	<u>8,905,154</u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 23 March 2023 and signed on their behalf by



Dr Amanda Williams
Trustee

Children's HIV Association Limited**Statement of cash flows****For the year ended 31 December 2022**

	2022	2021
	£	£
Cash used in operating activities:		
Net movement in funds	(1,389,215)	4,450,079
Adjustments for:		
Gains / losses on investments	1,010,991	(604,751)
Loss on disposal of fixed assets	-	1,225
Dividends and interest from investments	(153,477)	(98,015)
(Increase) / decrease in debtors	(97)	25,503
Increase / (decrease) in creditors	9,479	(5,706)
Net cash provided by / (used in) operating activities	<u>(522,319)</u>	<u>3,768,335</u>
Cash flows from investing activities:		
Dividends and interest from investments	153,477	98,015
Proceeds from the sale of investments	811,907	1,637,001
Purchase of investments	<u>(803,035)</u>	<u>(5,508,601)</u>
Net cash provided by / (used in) investing activities	<u>162,349</u>	<u>(3,773,585)</u>
Increase / (decrease) in cash and cash equivalents in the year	(359,970)	(5,250)
Cash and cash equivalents at the beginning of the year	<u>897,885</u>	<u>903,135</u>
Cash and cash equivalents at the end of the year	<u><u>537,915</u></u>	<u><u>897,885</u></u>

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2022

1. 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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Children's HIV Association Limited 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 notes.

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. The charity holds unrestricted, general reserves of £287,840 and, in addition to its investments, a cash balance of £537,915. The trustees consider that the charity has sufficient reserves to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items 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.

Income received in advance of provision of membership and conferences is deferred until criteria for income recognition are met.

d) 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.

e) Investment income

Interest on funds held on deposit, dividends and other investment income are included when receivable and the amount can be measured reliably by the charity. This is normally upon notification of the amounts paid or payable by the bank or investment managers.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2022

1. Accounting policies (continued)

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Donations required to be retained as capital in accordance with the donor's wishes are accounted for as endowments - permanent or expendable according to the nature of the restriction. Endowments and the subsequent increases and decreases in value are shown in the Statement of Financial Activities as part of those funds.

The endowment fund is designated as expendable. Investment manager fees related to the management of the fund are charged against the fund. The income generated by the funds held on this endowment are unrestricted and are, therefore, included as part of the unrestricted income funds for the year.

g) 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.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. 100% of these costs have been allocated to charitable activities in the current and prior year.

i) Listed investments

Investments in quoted shares, traded bonds and similar investments are measured initially at cost and subsequently at fair value (their market value). The statement of financial activities includes the net gains and losses arising on revaluations and disposals throughout the year.

j) 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.

k) 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.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2022

1. Accounting policies (continued)

l) Creditors

Creditors and provisions are recognised where the charity 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.

m) Financial instruments

The charitable company 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.

n) Pension costs

The charitable company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

o) Foreign currency transactions

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

p) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2022

2. Prior period comparatives: statement of financial activities

	Endowment £	Restricted £	Unrestricted £	2021 Total £
Income from:				
Donations	4,000,000	230	2,755	4,002,985
Charitable activities	-	149,630	38,782	188,412
Investments	-	-	98,015	98,015
Total income	4,000,000	149,860	139,552	4,289,412
Expenditure on:				
Raising funds	28,409	-	10,142	38,551
Charitable activities	-	171,524	234,009	405,533
Total expenditure	28,409	171,524	244,151	444,084
Net income / (expenditure) before gains	3,971,591	(21,664)	(202,520)	3,845,328
Net gains on investments	604,751	-	-	604,751
Net income / (expenditure)	4,576,342	(21,664)	(202,520)	4,450,079
Transfers between funds	25,421	4,283	(29,704)	-
Net movement in funds	4,601,763	(17,381)	(232,224)	4,450,079

3. Income from donations

	Endowment £	Restricted £	Unrestricted £	2022 Total £
Total donations	-	-	4,270	4,270

Prior year comparative:

	Endowment £	Restricted £	Unrestricted £	2021 Total £
Total donations	4,000,000	230	2,755	4,002,985

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2022

4. Income from charitable activities

	Restricted £	Unrestricted £	2022 Total £
Grants			
Raise Your Hands	-	21,870	21,870
Conference sponsorship			
Gilead Sciences	-	17,825	17,825
ViiV Healthcare UK	-	9,000	9,000
Self generated			
Conference	-	1,095	1,095
Membership	-	140	140
Services, training, etc.	2,600	1,000	3,600
Total income from charitable activities	2,600	50,930	53,530

Prior year comparative

	Restricted £	Unrestricted £	2021 Total £
Grants			
BBC Children in Need Wales	10,000	-	10,000
Raise Your Hands	-	15,000	15,000
Estee Lauder	10,000	-	10,000
Barbet Charitable Trust	92,280	-	92,280
National Lottery Heritage Fund	37,350	-	37,350
Conference sponsorship			
Gilead Sciences	-	6,500	6,500
ViiV Healthcare UK	-	8,000	8,000
Self generated			
Conference	-	1,791	1,791
Membership	-	1,350	1,350
Services, training, etc.	-	5,961	5,961
Miscellaneous income	-	180	180
Total income from charitable activities	149,630	38,782	188,412

5. Income from investments

	2022 Total £	2021 Total £
Total income from dividends and interest	153,477	98,015

All investment income in the current and prior year was unrestricted.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2022

6. Government grants

The charity receives government grants to help fund charitable activities. In the year ending 31 December 2022 there were no government grants received by the charity. In the prior year ended 31 December 2021, government grant funding came from the National Lottery Heritage Fund. The total value of these grants were £37,350. There are no unfulfilled conditions or contingencies attaching to these grants in 2022.

7. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2022 Total £
Direct and project costs	-	192,968	106	193,074
Staff costs (note 9)	12,911	280,930	7,747	301,588
Other staffing costs	-	3,766	6,859	10,625
Premises and running costs	1,828	35,229	3,030	40,087
Monitoring and evaluation costs	-	-	7,902	7,902
Investment manager fees	40,745	-	-	40,745
Sub-total	55,484	512,893	25,644	594,021
Allocation of support and governance costs	-	25,644	(25,644)	-
Total expenditure	55,484	538,537	-	594,021

Total governance costs were £8,539 (2021: £7,053).

Prior year comparative

	Raising funds £	Charitable activities £	Support and governance costs £	2021 Total £
Direct and project costs	-	121,505	171	121,676
Staff costs (note 9)	8,943	216,081	5,367	230,391
Other staffing costs	-	2,921	11,773	14,694
Premises and running costs	1,199	37,793	2,922	41,914
Monitoring and evaluation costs	-	-	7,000	7,000
Investment manager fees	28,409	-	-	28,409
Sub-total	38,551	378,300	27,233	444,084
Allocation of support and governance costs	-	27,233	(27,233)	-
Total expenditure	38,551	405,533	-	444,084

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2022

8. Net movement in funds

This is stated after charging:

	2022	2021
	£	£
Loss on disposal of fixed assets	-	1,225
Depreciation	Nil	Nil
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses (note 17)	106	171
Auditors' remuneration:		
▪ Statutory audit (including VAT)	6,600	6,240
▪ Other services (including VAT)	886	798
	<u>886</u>	<u>798</u>

9. Staff costs and numbers

Staff costs were as follows:

	2022	2021
	£	£
Salaries and wages	226,645	159,663
Social security costs	15,638	10,278
Pension costs	15,948	8,942
Freelance costs	43,357	51,508
	<u>301,588</u>	<u>230,391</u>

No employee earned more than £60,000 during the year.

The key management personnel of the charitable company comprises the Chief Executive Officer/CHIVA Manager. The total employee benefits of the key management personnel were £62,013 (2021: £59,264).

	2022	2021
	No.	No.
Average head count	<u>10.2</u>	<u>6.3</u>

10. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2022

11. Investments

	2022	2021
	£	£
Listed investments:		
Market value at 1 January 2022	8,012,328	3,535,977
Additions	803,035	5,508,601
Disposals proceeds	(811,907)	(1,637,001)
Realised and unrealised gains / (losses)	(1,010,991)	604,751
Market value at 31 December 2022	<u>6,992,465</u>	<u>8,012,328</u>
Historical cost at 31 December 2022	<u>7,215,776</u>	<u>7,254,143</u>

12. Debtors

	2022	2021
	£	£
Prepayments	2,513	2,416
Other debtors	3,200	3,200
	<u>5,713</u>	<u>5,616</u>

13. Creditors: amounts due within 1 year

	2022	2021
	£	£
Trade creditors	10,761	2,132
Accruals	7,017	7,251
Other creditors	2,376	1,292
	<u>20,154</u>	<u>10,675</u>

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2022

14. Analysis of net assets between funds

	Endowment funds £	Restricted funds £	Unrestricted funds £	Total funds £
Investments	6,992,465	-	-	6,992,465
Current assets	235,155	479	307,994	543,628
Current liabilities	-	-	(20,154)	(20,154)
Net assets at 31 December 2022	<u>7,227,620</u>	<u>479</u>	<u>287,840</u>	<u>7,515,939</u>
Prior year comparative				
	Endowment funds £	Restricted funds £	Unrestricted funds £	Total funds £
Investments	8,012,328	-	-	8,012,328
Current assets	313,551	74,735	515,215	903,501
Current liabilities	-	-	(10,675)	(10,675)
Net assets at 31 December 2021	<u>8,325,879</u>	<u>74,735</u>	<u>504,540</u>	<u>8,905,154</u>

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2022

15. Movements in funds

	At 1 January 2022 £	Income £	Expenditure £	Gains/ losses £	Transfers between funds £	At 31 December 2022 £
Endowment funds:						
Expendable endowments						
Drue Heinz Charitable Trust	8,325,879	-	(40,745)	(1,010,991)	(46,523)	7,227,620
Total endowment funds	8,325,879	-	(40,745)	(1,010,991)	(46,523)	7,227,620
Restricted funds						
Art is Key	14,914	-	(16,076)	-	1,162	-
Life Growing Up Performances	-	2,600	(1,938)	-	-	662
Summer Camp Project	13,668	-	(73,668)	-	60,000	-
BBC Children in Need Wales	7,949	-	(8,566)	-	617	-
Treat Me Like This	988	-	(988)	-	-	-
HYPNet	1,628	-	(1,628)	-	-	-
Oral History	35,588	-	(35,771)	-	-	(183)
Total restricted funds	74,735	2,600	(138,635)	-	61,779	479
Unrestricted funds						
General funds	504,540	213,197	(414,641)	-	(15,256)	287,840
Total unrestricted funds	504,540	213,197	(414,641)	-	(15,256)	287,840
Total funds	8,905,154	215,797	(594,021)	(1,010,991)	-	7,515,939

Purposes of endowment funds

Drue Heinz Charitable Trust The purpose of the Drue Heinz Charitable Trust endowment fund is to generate an income from the investment of the donation which will achieve financial security for the charity for many years to come. The income is to be used to support the ongoing work of CHIVA supporting children, young people and their families living with HIV in the UK. Allowing CHIVA to undertake a programme of expansion of services and increase to staff capacity to extend the reach of the organisation.

Purposes of restricted funds

Art is Key The Art is Key project is an arts engagement project which enables young people to explore and express experiences of growing up with HIV through engagement with creative and performance arts. Professional artists lead this project and it culminates in the production of a performance piece to be shared with wider audiences.

15. Movements in funds (continued)

Purposes of restricted funds (continued)

Life Growing Up Performances	This project developed from the Art is Key project above and resulted in the development of a film, and live performance piece. 'Life Growing Up' is a spoken word, story telling piece including music, written directly from the experiences and thoughts which young people taking part in the Art is Key project shared, about their experiences growing up with HIV. CHIVA have been funded to provide on going live performances of 'Life Growing Up' through this restricted fund.
Summer Camp Project	The Freedom 2 Be support camp is the biggest direct support project that CHIVA delivers. Its aims are to address the social isolation young people growing up with HIV can face, through providing them access to a significant network of young people also living with HIV across the UK. Freedom 2 Be also aims to enhance HIV knowledge and understanding through delivery of HIV knowledge workshops and providing support around understanding HIV. Freedom to Be aims to enhance young peoples' confidence and aspirations for the future through the workshop and activity programme provided and involvement of older people living with HIV in the delivery of camp.
BBC Children in Need Wales	The Wales Project supports children and young people living with HIV in Wales, and also those closely affected by HIV through living in families where a parent / sibling lives with HIV. This project provides one to one support to children, young people and their families, support in clinics and regular peer group meet ups. Young People living in Wales are also supported to attend the annual CHIVA Support Camp.
Treat Me Like This	Treat Me Like This is a patient engagement project which produces resources and guidelines for clinics to ensure clinical care is directly lead by young patient experiences and wishes.
HYPNet	HYPNet is a network of professionals who are working together to support the clinical care of young people living with HIV, who have transitioned to adult care from paediatrics. This project supports their professional learning and development.
Oral History Project	Positively Spoken is an oral history project collecting the life stories of people who grew up living with HIV in the UK, developed by CHIVA in 2021 and working in partnership with The British Library. A youth team has been formed to deliver the project and work with mentors to interview 50 young people, to record their life stories, for archiving in the British Library Oral History Sound Archives.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2022

15. Movements in funds (continued)

Unrestricted projects

Core

The wider work of the organisation is supported by unrestricted funding from our core investment income, and any unrestricted grants and sponsorship income received. This includes:

A regional support programme of CHIVA staff supporting children and young people directly in their locality and working closely with clinics in different parts of the UK.

CHIVA support for professionals includes delivering conferences and education meetings, developing clinic resources and guidelines for professionals and families. The unrestricted funds also cover the general costs of operating, core staffing costs, and overheads.

CHIVA have been contracted by UNICEF to provide occasional training and development support to professionals working with children and young people living with HIV in other countries.

Transfers between funds

Transfers into restricted funds are to top up overspends on restricted funds with general reserves. The transfer out of endowment funds relates to the drawdown of funds from the expendable endowment during the year.

Fund in deficit

The fund in deficit represents a recoverable overspend in a two year project.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2022

15. Movements in funds (continued)

Prior year comparative	At 1 January 2021 £	Income £	Expenditure £	Gains/ losses £	Transfers between funds £	At 31 December 2021 £
Endowment funds:						
Expendable endowments						
Drue Heinz Charitable Trust	3,724,116	4,000,000	(28,409)	604,751	25,421	8,325,879
Total endowment funds	3,724,116	4,000,000	(28,409)	604,751	25,421	8,325,879
Restricted funds						
Art is Key	30,595	-	(15,681)	-	-	14,914
Life Growing Up Performances	1,915	-	(2,334)	-	419	-
South West Project	4,692	-	(4,816)	-	124	-
Summer Camp Project	-	102,280	(88,612)	-	-	13,668
BBC Children in Need England	31,278	-	(32,511)	-	1,233	-
BBC Children in Need Wales	7,258	10,000	(9,309)	-	-	7,949
BBC Children in Need North West	8,512	-	(10,464)	-	1,952	-
Treat Me Like This	988	-	-	-	-	988
HYPNet	1,628	-	-	-	-	1,628
Oral History	-	37,350	(1,762)	-	-	35,588
Hardship Support	5,250	230	(6,035)	-	555	-
Total restricted funds	92,116	149,860	(171,524)	-	4,283	74,735
Unrestricted funds						
General funds	638,843	139,552	(244,151)	-	(29,704)	504,540
Total unrestricted funds	638,843	139,552	(244,151)	-	(29,704)	504,540
Total funds	4,455,075	4,289,412	(444,084)	604,751	-	8,905,154

16. Financial instruments at fair value

	2022 £	2021 £
Financial assets measured at fair value - listed investments	6,992,465	8,012,328

17. Related party transactions

During the year two trustees received reimbursement for travel expenses of £106 (2021: one trustee, £171 for travel expenses). The trustees are not aware of any other related party transactions during the year.

CHILDREN'S HIV ASSOCIATION LIMITED

England & Wales - Charity number 1122356

Accounts

Company no. 06337017
Charity no. 1122356

Children's HIV Association Limited
Report and Audited Financial Statements
31 December 2021

Children's HIV Association Limited

Reference and administrative details

For the year ended 31 December 2021

Company number	06337017
Charity number	1122356
Registered office and operational address	Orchard Street Business Centre 13 Orchard Street Bristol BS1 5EH
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: Dr Amanda Williams Chair Dr Velur Balasubramaniam Dr Srinivas Bandi Dr Jolanta Bernatoniene Maria Caloudis Prof Ali Judd Susanna Keiderling appointed 1 March 2021 Pauline Maburutse Sujantha Nadarajah
Chief executive officer	Amanda Ely
Bankers	National Westminster Bank plc Muswell Hill Broadway London N10 3SD
Auditors	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

Children's HIV Association Limited

Report of the trustees

For the year ended 31 December 2021

Reference and administrative information set out on page 1 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 from January 2019).

1. Mission statement

CHIVA aims to ensure that children, young people and families living with HIV become healthier, happier and more in control of their own futures by working to ensure that young people living with HIV have the treatment and care, knowledge, understanding, skills and wider support needed to live well and achieve their greatest potential.

CHIVA provides activities which aim to:

- Enhance the health and social outcomes for children, young people, and families living with HIV;
- Reduce the isolation of children and young people living with HIV;
- Ensure the voices of children, young people and families living with HIV are heard in policy and practice development and research;
- Reduce the stigma faced by children, young people and families living with HIV;
- Facilitate knowledge about HIV and thus empowering young people with HIV to become more independent; and
- Advance the education of the general public and medical fraternity in all areas relating to HIV.

2. Public benefit statement

- The primary beneficiaries of CHIVA are children and young people living with HIV in the UK and Ireland and their families, however the wider work of CHIVA provides public benefit throughout society through CHIVA's education and training programmes and broader public awareness raising work;
- CHIVA provides information and updates to its membership, education meetings and conferences for professionals and families and other training and awareness raising activities in the UK and abroad;
- CHIVA works with media and other public forums to raise general public awareness of HIV and in particular how it impacts children and their families, aiming to enhance public awareness and understanding, and address the ongoing stigma around HIV; and
- CHIVA develops resources and provides professional support, expertise and guidance to support awareness of HIV in schools, social care agencies, and wider organisations.

2.1 How we work

CHIVA delivers a programme of direct work which engages young people living with HIV in the UK and Ireland with distinct projects aiming to meet the CHIVA mission statement and activity aims outlined above. These projects take place both nationally, for children and young people living anywhere in the UK and Ireland, and regionally, supporting young people in particular areas, through working closely with their local specialist clinics.

CHIVA runs a participation programme which seeks to ensure that young people living with HIV have opportunities to inform and influence policy and the development and delivery of services and resources which they access. In addition, CHIVA seeks to enhance the understanding of HIV from a young person's perspective within the HIV sector and across the wider public arena.

Children's HIV Association Limited

Report of the trustees

For the year ended 31 December 2021

CHIVA values the expertise that young people bring and ensures that young people's views and priorities influence the development and direction of CHIVA's work. CHIVA continually seeks opportunities for young people to become involved in the organisation and develops specific roles for young people to take part in programme roles as peer leaders, co-facilitators in projects and co-producers of resources. Many paid associates who work with CHIVA on project delivery were former participants on programmes when younger.

CHIVA provides a resource to professionals working to provide treatment and care to young people living with HIV, to help ensure optimum care is available to all young people, that professionals have updated clinical guidelines and resources to support their work, are provided with opportunities for education and professional development and have access to a peer network for ongoing support.

CHIVA ensures that the specialist needs of children and young people with HIV are fully understood through engagement with research, audits and studies conducted to develop understanding and inform developments in treatment and care.

CHIVA advocates for the needs of children and young people growing up with HIV by ensuring their needs are understood and represented in the commissioning of NHS services.

3. Activities, achievements and performance in 2021

3.1 Working with young people and their families

This programme aims to address the following identified needs:

- Improving HIV knowledge and understanding among children and young people living with HIV;
- Providing access to peers living with HIV to reduce social isolation;
- Supporting self-esteem, confidence, and aspirations for the future;
- Providing family based and individual psycho-social support; and
- Providing practical support to families in need.

A range of activities are provided regionally and nationally, and since the onset of the COVID pandemic regular online activities are also part of our programme.

Children's HIV Association Limited

Report of the trustees

For the year ended 31 December 2021

256 Overall number of young people living with HIV supported

66 Young people attended online support groups

134 Young people & families received dedicated support from our regional staff

41 Families and individuals accessed practical hardship support

75 Young people attended Freedom 2 Be support camps 2021

28 Young adults participated in Art is Key project

20 Young people were CHIVA Youth Committee members

25 Young adults living with HIV had peer leadership and project delivery roles

Case Study:

Samantha is a young woman who was formally a 'looked after child' and had a very unsettled time during her adolescence. The lack of family support and stable living arrangements meant maintaining engagement with clinic care was very challenging for her, and her HIV related health was difficult to prioritise with such instability. Through long term involvement with CHIVA and established trust with staff members, CHIVA have been able to provide practical and emotional support to Samantha over many years and enabled her to access social support from her peers through her participation in our direct work programmes. This has helped Samantha to build a peer support network which has sustained her during challenging times.

Through CHIVA's support and advocacy, Samantha is now on the path to achieving stable accommodation for the first time in her adult life. CHIVA staff work closely with her clinic team to help her remain connected with them even whilst accessing care has been difficult, with the goal of supporting her to re-engage with clinical care. This holistic response to meeting needs, addressing health, well being and quality of life, is what defines CHIVA's approach.

The name has been changed to protect confidentiality

Children's HIV Association Limited

Report of the trustees

For the year ended 31 December 2021

18 Online Support Groups were held in 2021. These were organised by age group.

Topics included: mental health & wellbeing, managing HIV in relationships and Covid-19 vaccines.

“...support groups have been really useful in reconnecting everyone together and helping us find information and understand our concerns.”

Support group attendee

Covid-19 vaccine support session:

Polls taken at the start and end of the support session showed an increase in vaccine confidence



At the beginning:
3 out of 23 young people believed the vaccine was safe



By the end:
14 out of 22 young people believed the vaccine was safe

Freedom to Be support camp (F2B)



CHIVA has been providing support for up to 100 children living with HIV each year through its annual support camp for the past 12 years. The 5-day residential support camp takes place each year in summer, typically at a youth outdoor activity centre which CHIVA hire out for its sole use across the week.

Children's HIV Association Limited

Report of the trustees

For the year ended 31 December 2021

With the ongoing COVID-19 pandemic in the UK and on going restrictions on gatherings, CHIVA staff worked closely with trustees and expert members of the Steering Group in the planning of Freedom to be Camp in 2021.

Risk Assessment meetings were held to inform the planning of camps with respect to ongoing COVID infection risks and to ensure full compliance with new guidance as it was issued. A decision was made to deliver three smaller regional camps, with the requirement that all attending, (participants, volunteers and staff) needed to have a negative PCR test confirmed ahead of camp, to manage the risk of infection outbreaks at a CHIVA camp, with lateral flow testing of all also taking place at camp.

Seventy-five young people attended the three camps, two in the Midlands and one in Scotland.

The evaluation of the camps captured the feedback from young people who attended, seeking to measure both their experience of camp and key impacts from attending. The evaluation also illustrated how much the young people had gained from accessing this support especially following the impacts of COVID on emotional and social wellbeing. It was evident that the need for emotional and social support in general as well as managing the impacts of HIV whilst growing up was particularly heightened this year.

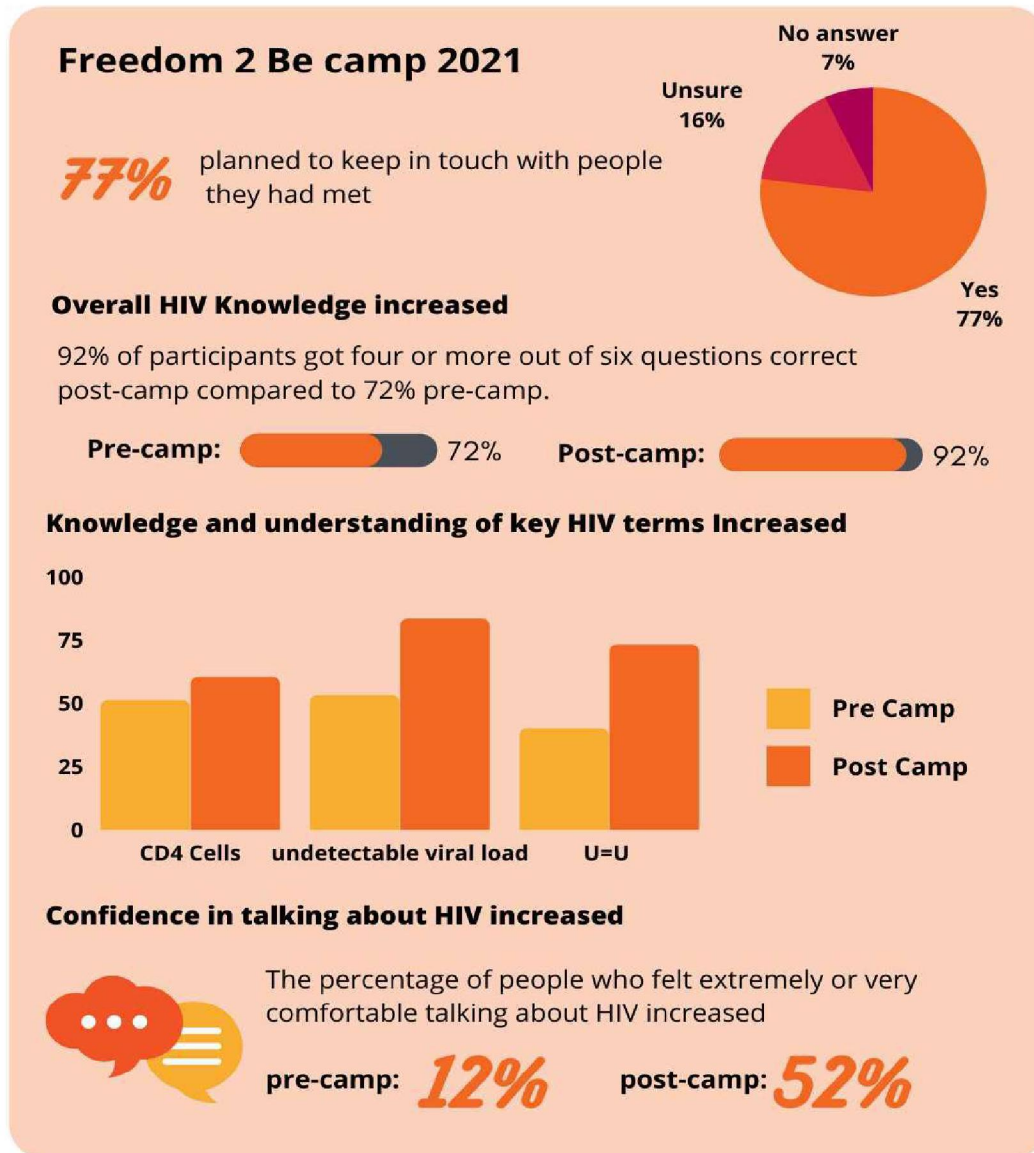
Qualitative interviews were undertaken with around a third of camp participants, which provided a more in depth understanding of the impact and experience of attending camp.

The following quotes are illustrative of how young people described the experience of being at camp.

"I would definitely do this again. This is the funniest time ever. Because of COVID, it was really stressful [...] but at least I've done this CHIVA camp to make me feel really happy."

"I got to hear like different stories from other people and tell people my own stories. And I found out things that I didn't know."

"There's like a lot of stuff I've learned from here, I didn't even know that I could do some jobs out there that I thought I couldn't do. But now I can do them."



Direct support work

CHIVA provides direct support to children and their families throughout the year, providing staff support in clinics and joining the multi disciplinary team. This work aims to address the broader psycho-social impacts of HIV on children and their families, and as well as social and emotional support, includes liaising with wider agencies such as social care and education, providing advocacy and HIV information to other professionals.

In 2021 CHIVA has provided this direct support in 6 regions; Wales, Bristol and surrounding Southwest region, Liverpool and Mersey region, and London and its regions, The Midlands and Sheffield/Leeds. This is an increase from 4 regions in 2020. Practical support and psycho social support is also available to young people and families wherever they live in the UK and professionals can make referrals to the core CHIVA team to access direct support.

Children's HIV Association Limited

Report of the trustees

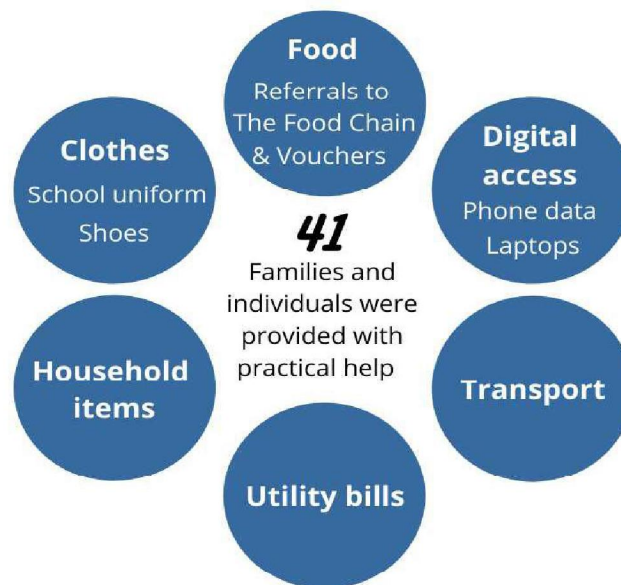
For the year ended 31 December 2021

The regional direct support work also provides smaller peer group meet ups throughout the year in the local area which aim to develop HIV knowledge and understanding, enhance general health and wellbeing, support young people with the transition to adult care, and build peer support network locally.

The COVID related restrictions have continued to place constraints on much of the usual contact provided by the regional support work. Staff were unable to attend clinics for extended periods of time again this year, virtual access to MDT meetings varied, and face to face support work was restricted until the second half of the year.

CHIVA provided ongoing telephone and online support during periods of restricted contact and have continued with the Hardship Support programme established at the beginning of the pandemic.

Professionals can refer to CHIVA for practical support for families in need which includes food deliveries, help with fuel costs, addressing digital access needs for young people through the provision of devices or support with data, school uniforms and other essentials. An ongoing partnership with The Food Chain has been effective in addressing access to food for families facing increased adversities.



Regional meet ups were delivered with a trampoline park outing for young people in Wales and the Southwest and consultation on clinic experiences and readiness to transition to adult care, and outdoor meetings for meals together, a trip to Alton Towers for the groups in the Midlands and Liverpool region, and support for Looking Forward days delivered in London focussed on preparation for transition to adult care.

Children's HIV Association Limited

Report of the trustees

For the year ended 31 December 2021

Arts engagement programme for older youth and young adults



CHIVA supports older young people with the challenges associated with transitioning into adult health care and adult life through arts engagement projects. The 'Art is Key' programme develops insight, understanding, and opportunities for peer support and the development of skills and confidence in young people through engagement with the arts. These 'Art is Key' projects have been delivered in collaboration with Turtle Key Arts and the Lyric Theatre Hammersmith for the past eight years.

In 2021 a series of online workshops were delivered which explored using creative and expressive arts to share experiences and messages. The group worked on key themes and stories they wished to share collectively around the experiences of growing up with HIV. A three night residential took place as an arts residency which 16 young people attended, a musician, choreographer and spoken word artists and drama director from Turtle Key Arts worked with the group developing material for a musical the group have decided to create. Work on developing this production will continue in 2022.

Youth participation

CHIVA is committed to ensuring young people living with HIV have an active role in the organisation, and their wishes and priorities shape and inform CHIVA. CHIVA also ensures young people have opportunities to take part in key activities which raise awareness of their experiences and views more widely to inform public understanding, research, policy and practice development.

The CHIVA Youth Committee (CYC) comprises young people, under the age of 18, who live with HIV. They meet regularly throughout the year and participate and present at our national conferences for professionals and families. The CYC also engage with the media and public forums to campaign for improved awareness and understanding of HIV.

Due to increased demand the CYC extended its membership from 12 young people to 20 in 2021. A new structure was developed to comprise sub committees to delegate work streams to different group members.

Children's HIV Association Limited

Report of the trustees

For the year ended 31 December 2021

Key achievements in 2021 included:

- Working with a film director from My Life Productions developing a short film which aims to raise awareness of HIV in the deaf community. The film *Paris*, was launched and shared widely in December 2021.



Paris - HIV awareness film in British Sign Language

500 views within the first month after launch

" This is such a beautiful 10 min film that perfectly captures some of the barriers we face in the deaf community to ensure that healthcare and health information is accessible. Great performances too! "

Chief Executive of Sign Health

"Thanks for sharing this film which will help to raise awareness of HIV, especially as it's produced in BSL. Very informative, accessible for deaf people."

Social Worker,
Merseyside Society for Deaf People

- Presenting at national and international conferences relating to HIV and adolescent health. At the CHIVA annual conference in September the CYC presented a powerful session on health inequalities and personal experiences of discrimination.
- A presentation to parliamentarians and NSA (National Security Agency formerly PHE) representatives informing policy development following the release of the HIV Action Plan. This resulted in CHIVA being asked to formally represent in a further group advising policy makers on the implementation of the recommendations in the plan and issuing of the government report on the HIV Action Plan.
- The CYC received campaign training and held several meetings with the APPG (All Party Parliamentary Group on HIV) and developed an HIV awareness toolkit to be disseminated to schools as part of an HIV awareness raising campaign CHIVA are launching in 2022.

Children's HIV Association Limited

Report of the trustees

For the year ended 31 December 2021

New Projects in 2021

Positively Spoken, an Oral History Project collecting the oral histories of 50 young adults who have grown up with HIV was launched by CHIVA in 2021. It is being developed in partnership with The British Library, the oral histories recorded will form part of the HIV Sound Archives held at the British Library. A youth team were recruited to lead the project with the support of CHIVA staff and external experts providing training and development to the team.

Phase 2 of Positively Spoken which comprised the launch of the interviewing programme in November, has been funded by the National Lottery Heritage Fund.

3.2 Working with professionals

Conferences and meetings

Three education meetings were held virtually through the year and available to both CHIVA professional members and wider colleagues to attend. The meetings provide feedback to UK professionals from international conferences, discussions around current clinical issues, treatment developments and case discussions, and updates about CHIVA's work.



The 15th annual CHIVA conference was held in London and online. Approximately 148 people attended online and in person.

A varied programme of speakers included prominent international and national HIV experts, wider topics of interest such as health inequalities and the development of COVID vaccines for children, and interactive workshop sessions for participants to support professional development. All conference attendees who completed the conference evaluation 'agreed' or 'strongly agreed' that the conference programme was interesting and relevant to their professional needs, the programme was well structured, and the standard of presentations was high.

Children's HIV Association Limited

Report of the trustees

For the year ended 31 December 2021

Comments included appreciation of the contribution of young people at conference;

“Excellent presentation, discussions, insights and thoughts let by the young people. It was a privilege to have listened to them.”

The opportunity to learn from other practical experiences;

“Informative and engaging. Lots of food for thought and actionable insights to be taken back to clinical practice. All speakers were professional and passionate. Inspiring young people sharing their experiences and opinions too.”

Guidelines, resources, and communications

The Guidelines group as part of the CHIVA Steering Group have continued to meet this year and review CHIVA guidelines due to be updated.

In 2021 6 guidelines for use in clinics were either reviewed and updated or provided as new practice guidelines. These are shared among the CHIVA professional membership and made freely available to all health professionals on the CHIVA website.

Work on the update to the CHIVA Standards of Care has started and will be completed in 2022. CHIVA remains involved in the commissioning of NHS services, with a service specification review planned CHIVA advocates for the clinical care and support needs of children and young people to inform this review. CHIVA standards of care will be updated to ensure the standard of care is maintained.

The CHIVA website is regularly updated with news and information for different audiences. It provides information for children and young people, parents and carers, health care professionals and wider professionals. CHIVA website offers a hub of resources, for clinical use and to support a wider understanding of HIV. CHIVA website provides information for young people on projects and support offered by CHIVA and how they can get involved. There is also a professional members area which is accessed via a secure login. This was updated this year with increased access to resources of professional members such as conference and meeting presentation recordings, resources produced by young people, and recordings not in the public domain.

CHIVA has a strong presence on Twitter with over 3,600 followers and regularly uses this social media to communicate with partners in the HIV sector and wider stakeholder organisations and individuals. The platform serves to communicate our work activities and deliver campaign messaging. New resources are launched via social media campaigns to maximise reach. In 2021 CHIVA relaunched our Instagram account with a specific aim to reach young people through this account to provide information about our work and updates on projects.

Within the CHIVA Steering Group, the Health Organisation links group coordinates responses to consultations and calls for evidence to inform policy and practice. This group also generates content for the CHIVA newsletter disseminated 4 times per year to CHIVA membership, ensuring our members are provided with current information of interest, as well as updates on our work. The group helps to ensure CHIVA are effectively linked with health organisations with shared interests.

Children's HIV Association Limited

Report of the trustees

For the year ended 31 December 2021

Membership

Following consultation with current membership and trustee and Steering group discussions, a new approach to CHIVA membership was launched in 2021 offering lifelong professional membership to CHIVA for those working in clinics or in HIV roles in other settings. A clinic based membership was offered for the first time. It was agreed a small nominal charge would be made at the beginning of the membership, after which the lifelong membership does not incur further charges.

A new free affiliate membership was introduced which enables others to keep up to date with our work through the quarterly newsletter.

The new membership approach has been successful in increasing membership of the organisation with a more affordable offer, and securing the professional network of members which is important to the delivery of our mission.

CHIVA Membership

In 2021 CHIVA membership grew by: **219%**



Resulting in a significant increase in the number of people accessing information via our quarterly newsletter.

Audits, consultations and research

The Audits group within the CHIVA Steering Group have met several times throughout the year and established three audits as the focus for this year;

1

Testing the children of adults with HIV

2

Experiences of transition to adult care

3

Experiences of children and young people who have been adopted or been 'looked after' away from families

Commissioning

CHIVA continues to sit as an invited observer on the HIV Clinical Reference Group (CRG) and HIV CRG drugs subgroup, ensuring that the needs and priorities of paediatric, adolescent and transition services are fully considered, particularly in relation to drug commissioning and service specification. This also helps to ensure that CHIVA members are kept up to date on the changing landscape of UK HIV services, and are able to contribute to discussion around key documents and policies.

Children's HIV Association Limited

Report of the trustees

For the year ended 31 December 2021

CHIVA are supporting the updating of the service specification for paediatric HIV and have surveyed UK clinics to understand current clinic capacity in different locations and access to wider support and resources to support clinical care.

4. External factors affecting achievements

The COVID pandemic continued to present risks to CHIVA's activities, with restrictions on face to face contact work and staff required to work from home for parts of the year. There was also the impact of COVID on CHIVA members and trustee board who are in the main NHS staff.

Our contingency and continuity planning set out in 2020 to address these risks continued with contingencies for specific scenarios and management of risks, the adaptation of service delivery (i.e. use of online delivery and telephone support) whilst aiming to continue achieving the charity's mission.

Compliance with governance requirements

Membership of the Steering Group and trustee board membership approval sought via virtual communication in place of a face to face AGM.

The annual report and finance report for 2021 were approved by the trustees via a virtual meeting, and provided electronically to the membership for approval.

CHIVA members were given a period of two weeks to respond with any questions after which approval was finalised.

All trustee board meetings were held virtually in 2021.

5. Financial review

BBC Children in Need have continued to fund regional support in Wales and Liverpool.

BBC Children in Need support for the participation work came to an end in 2021 following the end of a final grant term, after more than 8 years of support.

ViiV HealthCare UK and Gilead Sciences provided sponsorship support for the delivery of the CHIVA annual conference.

'Raise Your Hands' provided CHIVA with a charity grant which supports our general project related work and is not restricted to a specific project.

The Co-op Foundation have been supporting our Art is Key programme with a fund dedicated to addressing youth loneliness, this was completed during the year.

The Barbet Charitable Foundation and MAC Viva Glam supported the costs of the annual CHIVA support camp F2B.

The National Lottery Heritage Fund provided a grant to deliver the new oral history project, Positively Spoken.

Children's HIV Association Limited

Report of the trustees

For the year ended 31 December 2021

CHIVA received a further significant unrestricted donation in 2021, from the Drue Heinz Charitable Trust, following the first donation in 2020. This provided CHIVA with an endowment income securing the work of the charity and ensuring future financial stability.

The Trustees have agreed to take a quarterly income from the investment to provide the funds for our core services and expansion work and enable us to meet our charity objectives. The amount of investment related income drawn is reviewed by the Finance Committee in line with budget requirements. Fundraising will continue to seek charitable grant funding for the larger project delivery and sponsorship sought to cover the costs of delivering our conferences and provide reduced cost access to participants.

CHIVA did not employ fundraisers in 2021. The trustees are aware of the Charity Commission's fundraising requirements and the code of fundraising practice and ensure that the charity is compliant with the code in all fundraising activities.

CHIVA is one of the registered charities with the Red Run, an annual community event which takes place around World AIDS day each year. Individuals who register to take part in the run can choose a charity to raise funds for. CHIVA had a number of individuals running in support of the organisation at the Red Run in 2021.

6. Investment policy

CHIVA will not invest directly in any company which generates a significant proportion of its revenues (>10%) from the sale or production of armaments, tobacco, gambling or pornography.

The trustees confirmed the objectives of the charity with the investment managers and discussed the level of risk required to achieve them and the trustees' appetite for risk. A portfolio with a moderate level of risk was advised as typically as an appropriate starting point for charities with both short and long-term objectives.

With a further donation received this year, a process of due diligence was undertaken by the Finance Committee to inform the decision made regarding the investment of the new funds. Following analysis of different approaches to managing the investment, and assessing proposals from another investment company, the decision was made to continue with the same approach in the same portfolio as the first donation, which has been a successful approach to date.

A portfolio of this type carries volatility risk, though the risks of absolute loss are reduced by investing in a well-diversified, balanced portfolio and leaving the assets invested over a long period of time. This includes ensuring that no one direct equity should account for more than 5% of the portfolio; no collective investment should account for more than 10% of the portfolio.

The performance will be monitored on a quarterly basis and analysed in the manager's investment report provided to the trustees.

Children's HIV Association Limited

Report of the trustees

For the year ended 31 December 2021

7. Reserves policy

CHIVA's need for reserve funds are now fully met through the invested funds. The investment policy provides for sufficient amounts of the investment to be maintained as liquid funds, which the charity can have access to within a number of days should they need to do so. This provides ongoing protection for the delivery of CHIVA's core services. In the event that the organisation was no longer viable, the funds ensure the costs of winding down the organisation would be covered.

The charity held the following funds at year end:

Expendable endowment funds of £8,325,879 to be used to generate an investment income for the charity, and to be drawn down upon for expansion of the charity's work.

Restricted funds of £74,735 which have been raised for specific projects undertaken; and General funds of £504,540 which will be used to fund core services and expansion work in the next financial year.

On the basis of the current reserves held, the trustees consider it appropriate to adopt the going concern basis for the preparation of the accounts, as detailed in note 1(b) to the accounts.

8. Risk assessment

Our contingency and continuity planning established in 2020 in response to the impacts of the COVID pandemic ensured we were able to still achieve success in the delivery of our mission, through adaptation of our activities and being responsive to new emerging needs.

Receipt of the donation which provides CHIVA with an endowment income has provided us with financial security which mitigates against the loss of charitable grant funding which is more unstable in current times.

Some risks are present with investing and the trustees ensured a vigorous assessment of risk was undertaken in consultation with the investment managers.

9. Plans for the future

Future plans include continued delivery of our current direct work programme with young people and their families. Feedback from our service users indicates the need for these services remains high.

CHIVA will continue to engage with clinics around the country to assess for needs and provide additional staff support in their teams to address psycho social support needs of young people and their families. Through ongoing assessment of need we will be able to support and respond accordingly.

Development of a psychological support access programme responding to feedback from our key stakeholders.

In 2022, an HIV awareness campaign and education resource pack for schools will be released.

Children's HIV Association Limited

Report of the trustees

For the year ended 31 December 2021

The CHIVA conference for families is planned for 2022, having been postponed for the past two years due to the COVID pandemic.

Increased support work with older young people who have grown up with HIV and moved into adult care.

Continue to produce engaging resources including films, podcasts and other creative resources which raise awareness of HIV to the wider public.

CHIVA professional support provided through our membership services and national conferences and educational meetings will continue, as well as ongoing review and development of clinical guidelines and resources.

To continue to work in collaboration with UNICEF and Penta ID to strengthen care and support for children and young people living with HIV internationally.

10. Objects, structure, governance and management

The Children's HIV Association is a charitable company limited by guarantee, and is governed by its Memorandum and Articles of Association, dated 28 August 2012. Members of the Trustee board are as such also company directors.

The CHIVA Governance Handbook approved in 2020 replaces the previous CHIVA bye Laws, and now fully incorporates the CHIVA Youth Committee in the organisations structure.

CHIVA structure



Children's HIV Association Limited

Report of the trustees

For the year ended 31 December 2021

Our legal objects

The main objectives of CHIVA as outlined in the charity Memorandum of Association:

- The relief of sickness and the preservation of health among children and young people infected or affected by HIV and related infections including the development of standards of care and provision of information, advice and support to healthcare and other professionals and in other such charitable ways as CHIVA may from time to time decide;
- To advance the education of the general public and medical fraternity in all areas relating to HIV and its associated infections including raising awareness of the needs of children and young people with HIV and representing those needs to other government organisations and professionals; and
- To carry out and support research and audits into all aspects of HIV and related infections and to publish the useful results of such research and audits.

In accordance with CHIVA's Governance Handbook, there should be at least seven Trustees, and at least 50% of the Trustees selected from the members of the CHIVA Steering Group with the remaining having appropriate qualifications and skills, identified as needed by the Nomination and Remuneration committee. The Trustees have agreed that one Trustee should be someone who connects through lived experience with the beneficiaries of the organisation. The Board is required to appoint a Chair from amongst the HIV Professional Trustees who are also members of the Steering Group.

The policies and procedures adopted for the induction and training of trustees

New trustees are provided the following:

- Charity Commission of England and Wales leaflet CC3(a) – 'The Essential Trustee: an introduction;
- Competing interest disclosure form;
- Copy of the CHIVA Governance Handbook;
- Level of time commitment expected regarded attendance at Board meetings;
- Trustee declaration form;
- CHIVA Child Protection and Safeguarding Policy; and
- In-house training on trustee roles and responsibilities provided by NCVO.

Steering group

The Steering Group's purpose is to oversee the professional functions of the Charity. The Steering Group can have up to 12 members, elected by the membership, which include members that also sit on the Board of Trustees. The Steering Group ensures that the Charity continues to benefit from the expertise of the specialist HIV sector and that sector priorities inform the work of the Charity. A number of expert groups are formed from members of the Steering Group; Guidelines, Conferences and Meetings, Health Organisation Links, and Audits and Commissioning.

In 2021 there were 12 members of the Steering Group.

Children's HIV Association Limited

Report of the trustees

For the year ended 31 December 2021

Chief Executive

The CHIVA CEO is the senior executive of the Charity, appointed by the Board and is accountable to the Board through the Chair. The CHIVA CEO is accountable for the performance of CHIVA's paid staff and volunteers and is ultimately responsible to the Board for the day-to-day leadership, operation and administration of all aspects of CHIVA's organisation. The Board has delegated to the Chair the functional responsibility for the CHIVA CEO's ongoing supervision.

The current CHIVA CEO is a long standing member of staff who has worked with CHIVA for many years. Prior to taking the role as CEO in 2015 they had provided professional consultancy to the organisation on the development and delivery of services, attending to specific organisational issues such as safeguarding, policy development, and recruitment and training of volunteers.

The CHIVA CEO is a qualified social worker with extensive specialist experience of supporting young people and families living with HIV in both statutory and voluntary sector organisations as well as having worked in higher education as a social work lecturer and practice assessor.

11. Professional services and advisors:

- Brewin Dolphin Ltd - Investment management company;
- Godfrey Wilson Ltd – Accountants. Provided payroll in 2021 and carried out the charity audit;
- HR Company Ltd – Provided HR advice and support with recruitment packs; and
- Robert Half UK – Recruitment for Finance Manager.

12. Partnerships:

- CHIVA maintains an active partnership with other national HIV associations such as BHIVA, NHIVNA, HIVPA;
- CHIVA provides a resource for relevant national organisations, such as the Department of Health, Commissioning Authorities, NHS England and Royal Colleges, (such as RCPCH, RCOG, RCN) and the All Party Parliamentary Group on HIV/AIDS;
- CHIVA has partnerships with the HIV voluntary sector across the UK, such as The Terrence Higgins Trust, National AIDS Trust, Positively UK, Metro Charity, Blue Sky Trust, Leeds Skyline, Sahir House, and the Food Chain;
- CHIVA works with Turtle Key Arts to deliver our Art is Key arts engagement programme;
- CHIVA regularly partners with AYPH (Association for Young People's Health);
- CHIVA is a member of the Fast Track Cities Initiative steering group in Bristol and the Stigma working group;
- CHIVA is a member of the CHIPS (Collaborative HIV Paediatric Study) steering group; and
- CHIVA is a member of HIV Outcomes Group (An initiative improving outcomes and quality of life for people with HIV across Europe).

Children's HIV Association Limited

Report of the trustees

For the year ended 31 December 2021

13. Statement of responsibilities of the trustees

The trustees (who are also directors of the charity 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, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (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 charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

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

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditors

Godfrey Wilson Limited were re-appointed as auditors to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 24 March 2022 and signed on their behalf by



Dr Amanda Williams
Trustee

Independent auditors' report

To the members of

Children's HIV Association Limited

Opinion

We have audited the financial statements of Children's HIV Association Limited (the 'charity') for the year ended 31 December 2021 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related 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 charity's affairs as at 31 December 2021 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; and
- 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 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the 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.

Independent auditors' report

To the members of

Children's HIV Association Limited

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.

Opinion 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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' 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 or returns adequate for our audit have not been received from branches not visited by us;
- the 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 in the trustees' report, 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.

Independent auditors' report

To the members of

Children's HIV Association Limited

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The procedures we carried out and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

(1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.

(2) We reviewed the charity's policies and procedures in relation to:

- Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
- Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.

(3) We inspected the minutes of trustee meetings.

(4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.

(5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.

(6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.

(7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:

- Testing the appropriateness of journal entries;
- Assessing judgements and accounting estimates for potential bias;
- Reviewing related party transactions; and
- Testing transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Independent auditors' report

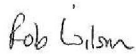
To the members of

Children's HIV Association Limited

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. 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.



Date: 24 March 2022

Rob Wilson FCA
(Senior Statutory Auditor)

For and on behalf of:

GODFREY WILSON LIMITED

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Children's HIV Association Limited

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2021

	Note	Endowment £	Restricted £	Unrestricted £	2021 Total £	2020 Total £
Income from:						
Donations	3	4,000,000	230	2,755	4,002,985	4,004,017
Charitable activities	4	-	149,630	38,782	188,412	173,361
Investments		97,921	-	94	98,015	13,274
Total income		<u>4,097,921</u>	<u>149,860</u>	<u>41,631</u>	<u>4,289,412</u>	<u>4,190,652</u>
Expenditure on:						
Raising funds		-	-	38,551	38,551	11,599
Charitable activities		-	171,524	234,009	405,533	242,649
Total expenditure	6	<u>28,409</u>	<u>171,524</u>	<u>244,151</u>	<u>444,084</u>	<u>254,248</u>
Net income / (expenditure) before gains		4,069,512	(21,664)	(202,520)	3,845,328	3,936,404
Net gains on investments		604,751	-	-	604,751	315,296
Net income / (expenditure)		4,674,263	(21,664)	(202,520)	4,450,079	4,251,700
Transfers between funds		(72,500)	4,283	68,217	-	-
Net movement in funds	7	<u>4,601,763</u>	<u>(17,381)</u>	<u>(134,303)</u>	<u>4,450,079</u>	<u>4,251,700</u>
Reconciliation of funds:						
Total funds brought forward		<u>3,724,116</u>	<u>92,116</u>	<u>638,843</u>	<u>4,455,075</u>	<u>203,375</u>
Total funds carried forward		<u><u>8,325,879</u></u>	<u><u>74,735</u></u>	<u><u>504,540</u></u>	<u><u>8,905,154</u></u>	<u><u>4,455,075</u></u>

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.

Children's HIV Association Limited

Balance sheet

As at 31 December 2021

	Note	£	2021 £	2020 £
Fixed assets				
Tangible assets	10		-	1,225
Investments	11		<u>8,012,328</u>	<u>3,535,977</u>
			8,012,328	3,537,202
Current assets				
Debtors	12	5,616		31,119
Cash at bank and in hand		<u>897,885</u>		<u>903,135</u>
		903,501		934,254
Liabilities				
Creditors: amounts falling due within 1 year	13	<u>(10,675)</u>		<u>(16,381)</u>
Net current assets			<u>892,826</u>	<u>917,873</u>
Net assets	14		<u>8,905,154</u>	<u>4,455,075</u>
Funds	15			
Endowment funds			8,325,879	3,724,116
Restricted funds			74,735	92,116
Unrestricted funds			<u>504,540</u>	<u>638,843</u>
Total charity funds			<u>8,905,154</u>	<u>4,455,075</u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 24 March 2022 and signed on their behalf by



Dr Amanda Williams
Trustee

Children's HIV Association Limited**Statement of cash flows****For the year ended 31 December 2021**

	2021	2020
	£	£
Cash used in operating activities:		
Net movement in funds	4,450,079	4,251,700
Adjustments for:		
Depreciation	-	711
Gains / losses on investments	(604,751)	(315,296)
Loss on disposal of fixed assets	1,225	-
Dividends and interest from investments	(98,015)	(13,274)
(Increase) / decrease in debtors	25,503	(15,002)
Increase / (decrease) in creditors	(5,706)	11,126
Net cash provided by operating activities	<u>3,768,335</u>	<u>3,919,965</u>
Cash flows from investing activities:		
Dividends and interest from investments	98,015	13,274
Proceeds from the sale of investments	1,637,001	67,760
Purchase of investments	(5,508,601)	(3,288,441)
Net cash provided by / (used in) investing activities	<u>(3,773,585)</u>	<u>(3,207,407)</u>
Increase / (decrease) in cash and cash equivalents in the year	(5,250)	712,558
Cash and cash equivalents at the beginning of the year	<u>903,135</u>	<u>190,577</u>
Cash and cash equivalents at the end of the year	<u><u>897,885</u></u>	<u><u>903,135</u></u>

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2021

1. 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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Children's HIV Association Limited 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 notes.

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. The trustees continue to monitor the impact of COVID-19 on the charity's current and future financial position. The charity holds unrestricted, general reserves of £504,540 and, in addition to its investments, a cash balance of £897,885. The trustees consider that the charity has sufficient reserves to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items 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.

Income received in advance of provision of membership and conferences is deferred until criteria for income recognition are met.

d) 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.

e) Investment income

Interest on funds held on deposit, dividends and other investment income are included when receivable and the amount can be measured reliably by the charity. This is normally upon notification of the amounts paid or payable by the bank or investment managers.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2021

1. Accounting policies (continued)

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Donations required to be retained as capital in accordance with the donor's wishes are accounted for as endowments - permanent or expendable according to the nature of the restriction. Endowments and the subsequent increases and decreases in value are shown in the Statement of Financial Activities as part of those funds.

g) 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.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. 100% of these costs have been allocated to charitable activities in the current and prior year.

i) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Computer equipment	4 years straight line
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Items of equipment are capitalised where the purchase price exceeds £1,000.

j) Listed investments

Investments in quoted shares, traded bonds and similar investments are measured initially at cost and subsequently at fair value (their market value). The statement of financial activities includes the net gains and losses arising on revaluations and disposals throughout the year.

k) 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.

l) 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.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2021

1. Accounting policies (continued)

m) Creditors

Creditors and provisions are recognised where the charity 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.

n) Financial instruments

The charitable company 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.

o) Pension costs

The charitable company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

p) Foreign currency transactions

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

q) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are depreciation as described in note 1 (i) above.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2021

2. Prior period comparatives: statement of financial activities

	Endowment £	Restricted £	Unrestricted £	2020 Total £
Income from:				
Donations	4,000,000	1,035	2,982	4,004,017
Charitable activities	-	126,958	46,403	173,361
Investments	13,274	-	-	13,274
Total income	4,013,274	127,993	49,385	4,190,652
Expenditure on:				
Raising funds	4,454	-	7,145	11,599
Charitable activities	-	109,845	132,804	242,649
Total expenditure	4,454	109,845	139,949	254,248
Net income / (expenditure) before gains	4,008,820	18,148	(90,564)	3,936,404
Net gains on investments	315,296	-	-	315,296
Net income / (expenditure)	4,324,116	18,148	(90,564)	4,251,700
Transfers between funds	(600,000)	-	600,000	-
Net movement in funds	3,724,116	18,148	509,436	4,251,700

3. Income from donations

	Endowment £	Restricted £	Unrestricted £	2021 Total £
Total donations	4,000,000	230	2,755	4,002,985
Prior year comparative:				
Total donations	4,000,000	1,035	2,982	4,004,017

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2021

4. Income from charitable activities

	Restricted £	Unrestricted £	2021 Total £
Grants			
BBC Children in Need Wales	10,000	-	10,000
Raise Your Hands	-	15,000	15,000
Estee Lauder	10,000	-	10,000
Barbet Charitable Trust	92,280	-	92,280
National Lottery Heritage Fund	37,350	-	37,350
Conference sponsorship			
Gilead Sciences	-	6,500	6,500
ViiV Healthcare UK	-	8,000	8,000
Self generated			
Conference	-	1,791	1,791
Membership	-	1,350	1,350
Services, training, etc.	-	5,961	5,961
Miscellaneous income	-	180	180
Total income from charitable activities	149,630	38,782	188,412

**4. Income from charitable activities
Prior year comparative**

	Restricted £	Unrestricted £	2020 Total £
Grants			
BBC Children in Need England	48,808	-	48,808
BBC Children in Need Wales	10,000	-	10,000
BBC Children in Need North West	10,000	-	10,000
Co-operative Foundation	19,500	-	19,500
ViiV Healthcare UK	18,850	-	18,850
Raise Your Hands	-	20,000	20,000
Gilead Sciences	19,800	-	19,800
Sponsorship			
MSD Sponsorship	-	2,200	2,200
ViiV Healthcare UK - conference sponsorship	-	16,126	16,126
Self generated			
Conference	-	4,045	4,045
Membership	-	1,452	1,452
Services, training, etc.	-	2,245	2,245
Miscellaneous income	-	335	335
Total income from charitable activities	126,958	46,403	173,361

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2021

5. Government grants

The charity receives government grants to help fund charitable activities. In the year ending 31 December 2021, government grant funding came from the National Lottery Heritage Fund. The total value of these grants was £37,350 (2020: £Nil). There are no unfulfilled conditions or contingencies attaching to these grants in 2021.

6. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2021 Total £
Direct and project costs	-	121,505	171	121,676
Staff costs (note 8)	8,943	216,081	5,367	230,391
Other staffing costs	-	2,921	11,773	14,694
Premises and running costs	1,199	37,793	2,922	41,914
Monitoring and evaluation costs	-	-	7,000	7,000
Investment manager fees	28,409	-	-	28,409
Sub-total	38,551	378,300	27,233	444,084
Allocation of support and governance costs	-	27,233	(27,233)	-
Total expenditure	38,551	405,533	-	444,084

Total governance costs were £7,053 (2020: £7,345).

Prior year comparative

	Raising funds £	Charitable activities £	Support and governance costs £	2020 Total £
Direct and project costs	-	47,872	-	47,872
Staff costs (note 8)	5,890	146,290	3,534	155,714
Other staffing costs	1,255	748	14,529	16,532
Premises and running costs	-	21,070	1,288	22,358
Monitoring and evaluation costs	-	-	7,318	7,318
Investment manager fees	4,454	-	-	4,454
Sub-total	11,599	215,980	26,669	254,248
Allocation of support and governance costs	-	26,669	(26,669)	-
Total expenditure	11,599	242,649	-	254,248

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2021

7. Net movement in funds

This is stated after charging:

	2021	2020
	£	£
Loss on disposal of fixed assets	1,225	Nil
Depreciation	Nil	711
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses (note 17)	171	26
Auditors' remuneration:		
▪ Statutory audit (including VAT)	6,240	5,940
▪ Other services	798	6,733
	<u>798</u>	<u>6,733</u>

8. Staff costs and numbers

Staff costs were as follows:

	2021	2020
	£	£
Salaries and wages	159,663	104,680
Social security costs	10,278	8,773
Pension costs	8,942	4,346
Freelance costs	51,508	37,915
	<u>230,391</u>	<u>155,714</u>

No employee earned more than £60,000 during the year.

The key management personnel of the charitable company comprises the Chief Executive Officer/CHIVA Manager. The total employee benefits of the key management personnel were £59,264 (2020: £57,032).

	2021	2020
	No.	No.
Average head count	<u>6.3</u>	<u>3.3</u>

9. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2021

10. Tangible fixed assets

	Total £
Cost	
At 1 January 2021	2,842
Disposals in year	(2,842)
At 31 December 2021	-
Depreciation	
At 1 January 2021	1,617
On disposals	(1,617)
At 31 December 2021	-
Net book value	
At 31 December 2021	-
At 31 December 2020	1,225

11. Investments

	2021 £	2020 £
Listed investments:		
Market value at 1 January 2021	3,535,977	-
Additions	5,508,601	3,288,441
Disposals proceeds	(1,637,001)	(67,760)
Realised and unrealised gains / (losses)	604,751	315,296
Market value at 31 December 2021	8,012,328	3,535,977
Historical cost at 31 December 2021	7,254,143	3,220,961

12. Debtors

	2021 £	2020 £
Trade debtors	-	10,535
Prepayments	2,416	20,584
Other debtors	3,200	-
	5,616	31,119

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2021

13. Creditors: amounts due within 1 year

	2021	2020
	£	£
Trade creditors	2,132	6,441
Accruals	7,251	6,580
Other taxation and social security	-	2,803
Other creditors	1,292	557
	10,675	16,381

14. Analysis of net assets between funds

	Endowment funds £	Restricted funds £	Unrestricted funds £	Total funds £
Investments	8,012,328	-	-	8,012,328
Current assets	313,551	74,735	515,215	903,501
Current liabilities	-	-	(10,675)	(10,675)
Net assets at 31 December 2021	8,325,879	74,735	504,540	8,905,154
Prior year comparative	Endowment funds £	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	-	1,225	1,225
Investments	3,535,977	-	-	3,535,977
Current assets	188,139	92,116	653,999	934,254
Current liabilities	-	-	(16,381)	(16,381)
Net assets at 31 December 2020	3,724,116	92,116	638,843	4,455,075

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2021

15. Movements in funds

	At 1 January 2021 £	Income £	Expenditure £	Gains/ losses £	Transfers between funds £	At 31 December 2021 £
Endowment funds:						
Expendable endowments						
Drue Heinz Charitable Trust	3,724,116	4,097,921	(28,409)	604,751	(72,500)	8,325,879
Total endowment funds	3,724,116	4,097,921	(28,409)	604,751	(72,500)	8,325,879
Restricted funds						
Art is Key	30,595	-	(15,681)	-	-	14,914
Life Growing Up Performances	1,915	-	(2,334)	-	419	-
South West Project	4,692	-	(4,816)	-	124	-
Summer Camp Project	-	102,280	(88,612)	-	-	13,668
BBC Children in Need England	31,278	-	(32,511)	-	1,233	-
BBC Children in Need Wales	7,258	10,000	(9,309)	-	-	7,949
BBC Children in Need North West	8,512	-	(10,464)	-	1,952	-
Treat Me Like This	988	-	-	-	-	988
HYPNet	1,628	-	-	-	-	1,628
Oral History	-	37,350	(1,762)	-	-	35,588
Hardship Support	5,250	230	(6,035)	-	555	-
Total restricted funds	92,116	149,860	(171,524)	-	4,283	74,735
Unrestricted funds						
General funds	638,843	41,631	(244,151)	-	68,217	504,540
Total unrestricted funds	638,843	41,631	(244,151)	-	68,217	504,540
Total funds	4,455,075	4,289,412	(444,084)	604,751	-	8,905,154

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2021

15. Movements in funds (continued)

Purposes of endowment funds

Drue Heinz Charitable Trust The purpose of the donation from Drue Heinz Charitable Trust is to generate an income from the investment of the donation which will achieve financial security for the charity for many years to come. The income is to be used to support the ongoing work of CHIVA supporting children, young people and their families living with HIV in the UK. Allowing CHIVA to undertake a programme of expansion of services and increase to staff capacity to extend the reach of the organisation.

Purposes of restricted funds

Art is Key The Art is Key project is an arts engagement project which enables young people to explore and express experiences of growing up with HIV through engagement with creative and performance arts. Professional artists lead this project and it culminates in the production of a performance piece to be shared with wider audiences.

Life Growing Up Performances This project developed from the Art is Key project above and resulted in the development of a film, and live performance piece. **'Life Growing Up'** is a spoken word, story telling piece including music, written directly from the experiences and thoughts which young people taking part in the Art is Key project shared, about their experiences growing up with HIV. CHIVA have been funded to provide on going live performances of **'Life Growing Up'** through this restricted fund.

South West Project The South West Project supports children and young people in the South West region who are living with HIV. Providing one to one support to children and their families, clinic based support working in collaboration with health care professionals, and peer group meet ups throughout the year.

Summer Camp Project The Freedom 2 Be support camp is the biggest direct support project that CHIVA delivers. Its aims are to address the social isolation young people growing up with HIV can face, through providing them access to a significant network of young people also living with HIV across the UK. Freedom 2 Be also aims to enhance HIV knowledge and understanding through delivery of HIV knowledge workshops and providing support around understanding HIV. Freedom to Be aims to enhance young peoples' confidence and aspirations for the future through the workshop and activity programme provided and involvement of older people living with HIV in the delivery of camp.

BBC Children in Need England In 2017 CHIVA were awarded three-year continuation funding for our BBC Children in Need England project. This project supports the CHIVA participation programme to ensure that young people are at the heart of CHIVA and have leadership roles and direct input into shaping the future work of CHIVA. CHIVA Youth Committee is supported through this funding as well as a dedicated staff member who leads youth participation work. There was an extension of the grant into 2021 due to COVID impacts. This grant term has now ended.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2021

15. Movements in funds (continued) - Purposes of restricted funds (continued)

BBC Children in Need Wales	The Wales Project supports children and young people living with HIV in Wales, and also those closely affected by HIV through living in families where a parent / sibling lives with HIV. This project provides one to one support to children, young people and their families, support in clinics and regular peer group meet ups. Young People living in Wales are also supported to attend the annual CHIVA Support Camp.
BBC Children in Need North West	The North West project supports children and young people living with HIV in the North West. This project provides one to one support to children, young people and their families, clinic based support working in collaboration with health care professionals and regular peer group meet ups.
Treat Me Like This	Treat Me Like This is a patient engagement project which produces resources and guidelines for clinics to ensure clinical care is directly lead by young patient experiences and wishes.
HYPNet	HYPNet is a network of professionals who are working together to support the clinical care of young people living with HIV, who have transitioned to adult care from paediatrics. This project supports their professional learning and development.
Oral History Project	Positively Spoken is an oral history project collecting the life stories of people who grew up living with HIV in the UK, developed by CHIVA in 2021 and working in partnership with The British Library. A youth team has been formed to deliver the project and work with mentors to interview 50 young people, to record their life stories, for archiving in the British Library Oral History Sound Archives.
Hardship Support	Originally set up at the beginning of the COVID pandemic to provide critical practical support to young people and their families, such as food deliveries, help with fuel costs, addressing digital poverty. CHIVA received a grant to provide this practical support. Professionals make hardship support referrals to CHIVA for individuals with identified needs.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2021

15. Movements in funds (continued)

Unrestricted projects

Core

The wider work of the organisation is supported by unrestricted funding from our core investment income, and any unrestricted grants and sponsorship income received. This includes:

A regional support programme of CHIVA staff supporting children and young people directly in their locality and working closely with clinics in different parts of the UK.

CHIVA support for professionals includes delivering conferences and education meetings, developing clinic resources and guidelines for professionals and families. The unrestricted funds also cover the general costs of operating, core staffing costs, and overheads.

CHIVA have been contracted by UNICEF to provide occasional training and development support to professionals working with children and young people living with HIV in other countries.

Transfers between funds

Transfers into restricted funds are to top up small overspends on restricted funds with general reserves. The transfer out of endowment funds relates to the drawdown of funds from the expendable endowment during the year.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2021

15. Movements in funds (continued)

Prior year comparative	At 1 January 2020 £	Income £	Expenditure £	Gains/ losses £	Transfers between funds £	At 31 December 2020 £
Endowment funds:						
Expendable endowments						
Drue Heinz Charitable Trust	-	4,013,274	(4,454)	315,296	(600,000)	3,724,116
Total endowment funds	-	4,013,274	(4,454)	315,296	(600,000)	3,724,116
Restricted funds						
Art is Key	14,825	19,500	(3,730)	-	-	30,595
Life Growing Up Performances	2,958	3,850	(4,893)	-	-	1,915
South West Project	8,619	-	(3,927)	-	-	4,692
Summer Camp Project	6,038	576	(6,614)	-	-	-
BBC Children in Need England	25,778	48,808	(43,308)	-	-	31,278
BBC Children in Need Wales	4,888	10,000	(7,630)	-	-	7,258
BBC Children in Need North West	8,246	10,000	(9,734)	-	-	8,512
Treat Me Like This	988	-	-	-	-	988
HYPNet	1,628	-	-	-	-	1,628
Conference	-	19,800	(19,800)	-	-	-
Hardship Support	-	15,459	(10,209)	-	-	5,250
Total restricted funds	73,968	127,993	(109,845)	-	-	92,116
Unrestricted funds						
General funds	129,407	49,385	(139,949)	-	600,000	638,843
Total unrestricted funds	129,407	49,385	(139,949)	-	600,000	638,843
Total funds	203,375	4,190,652	(254,248)	315,296	-	4,455,075

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2021

16. Financial instruments at fair value

	2021	2020
	£	£
Financial assets measured at fair value - listed investments	<u>8,012,328</u>	<u>3,535,977</u>

17. Related party transactions

During the year one trustee received reimbursement for travel expenses of £171 (2020: one trustee, £26 for travel expenses). The trustees are not aware of any other related party transactions during the year.

CHILDREN'S HIV ASSOCIATION LIMITED

England & Wales - Charity number 1122356

Accounts

Company no. 06337017
Charity no. 1122356

Children's HIV Association Limited
Report and Audited Financial Statements
31 December 2020

Children's HIV Association Limited

Reference and administrative details

For the year ended 31 December 2020

Company number 06337017

Charity number 1122356

Registered office and operational address Orchard Street Business Centre
13 Orchard Street
Bristol
BS1 5EH

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Dr Amanda Williams	Chair
Dr Velur Balasubramaniam	
Dr Srinivas Bandi	
Dr Jolanta Bernatoniene	Honorary Treasurer
Maria Caloudis	Appointed 6 April 2020
Prof Ali Judd	Appointed 6 April 2020
Pauline Maburutse	Appointed 6 April 2020
Sujantha Nadarajah	Appointed 6 April 2020

Angela Callaghan	Resigned with Gov restructure in March 2020
Dr Katja Doerholt	Resigned with Gov restructure in March 2020
Dr Anita Freeman	Resigned with Gov restructure in March 2020
Kate Gandhi	Resigned with Gov restructure in March 2020
Susanna Keiderling	Resigned with Gov restructure in March 2020
Dr Julia Kenny	Resigned with Gov restructure in March 2020
Dr Fiona Shackley	Resigned with Gov restructure in March 2020

Chief executive officer Amanda Ely

Bankers National Westminster Bank plc
Muswell Hill Broadway
London
N10 3SD

Auditors Godfrey Wilson Limited
Chartered accountants and statutory auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

Children's HIV Association Limited

Report of the trustees

For the year ended 31 December 2020

Reference and administrative information set out on page 1 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 from January 2019).

1. Mission statement

CHIVA aims to ensure that children, young people and families living with HIV become healthier, happier and more in control of their own futures by working to ensure that young people living with HIV have the treatment and care, knowledge, understanding, skills and wider support needed to live well and achieve their greatest potential.

CHIVA provides activities which aim to:

- Enhance the health and social outcomes for children, young people, and families living with HIV;
- Reduce the isolation of children and young people living with HIV;
- Ensure the voices of children, young people and families living with HIV are heard in policy and practice development and research;
- Reduce the stigma faced by children, young people and families living with HIV;
- Facilitate knowledge about HIV and thus empowering young people with HIV to become more independent; and
- Advance the education of the general public and medical fraternity in all areas relating to HIV.

2. Public benefit statement

- The primary beneficiaries of CHIVA are children and young people living with HIV in the UK and Ireland and their families, however the wider work of CHIVA provides public benefit throughout society through CHIVA's education and training programmes and broader public awareness raising work;
- CHIVA provides information and updates to its membership, education meetings and conferences for professionals and families and other training and awareness raising activities in the UK and abroad;
- CHIVA works with media and other public forums to raise general public awareness of HIV and in particular how it impacts upon children and their families, aiming to enhance public awareness and understanding, and address ongoing stigma around HIV; and
- CHIVA develops resources and provides professional support, expertise and guidance to support awareness of HIV in schools, social care agencies, and wider organisations.

2.1 How we work

CHIVA delivers a programme of direct work which engages young people living with HIV in the UK and Ireland with distinct projects aiming to meet the CHIVA mission statement and activity aims outlined above. These projects take place both nationally, for children and young people living anywhere in the UK and Ireland, and regionally, supporting young people in particular areas, through working closely with their local specialist clinics.

CHIVA runs a participation programme which seeks to ensure that young people living with the HIV have opportunities to inform and influence policy and the development and delivery of services and resources which they access. In addition CHIVA seeks to enhance the understanding of HIV from a young person's perspective within the HIV sector and across the wider public arena. CHIVA values the expertise that young people bring and ensures that young people's views and priorities influence the development and direction of CHIVA's work.

Children's HIV Association Limited

Report of the trustees

For the year ended 31 December 2020

CHIVA provides a resource to professionals working to provide treatment and care to young people living with HIV, to help ensure optimum care is available to all young people, that professionals have updated clinical guidelines and resources to support their work, are provided with opportunities for education and professional development and have access to a peer network for ongoing support.

CHIVA ensures that the specialist needs of children and young people with HIV are fully understood through engagement with research, audits and studies conducted to develop understanding and inform developments in treatment and care.

CHIVA advocates for the needs of children and young people growing up with HIV through ensuring their needs are understood and represented in the commissioning of NHS services.

3. Activities, achievements and performance in 2020

3.1 Working with young people and their families

This programme aims to address the following identified needs:

- Enhanced HIV knowledge and understanding among children and young people living with HIV;
- Access to peers living with HIV to reduce social isolation;
- Supporting self-esteem, confidence, and aspirations for the future; and
- Family based psycho-social support.

Freedom to Be support camp (F2B)

CHIVA has been providing support for up to 100 children living with HIV each year through its annual support camp for the past 10 years. The 5 day residential support camp takes place each year in summer, typically at a youth outdoor activity centre which CHIVA hire out for its sole use across the week.

Following the outbreak of the COVID-19 pandemic in the UK and the introduction of legal restrictions on gatherings, in April 2020 the staff and Trustees of CHIVA cancelled the 2020 residential camp.

In June 2020, CHIVA decided to progress with an alternative Freedom to Be provision for young people living with HIV.

The overarching aim was to meet the same outcomes and similar activities as the previous F2B Camps virtually with a mix of live interactive workshops, videos and social media content/suggested activities. Previous feedback from the CHIVA Youth Committee influenced the programme design and two further focus group consultations were undertaken with approximately six young people known to the organisation.

New digital safeguarding guidelines were developed and shared with all staff. A risk assessment focussed on potential for harm to participants and volunteers was also developed and shared with staff.

Virtual Freedom to Be (vF2B) had sixty young people registered to attend. Registered participants received daily text messages and emails with reminders to attend and links to a range of online video content which was released daily and developed specifically for this programme.

In total, 37 young people participated in interactive, live facilitated 'workshop' sessions delivered throughout each day of camp, on Zoom. The live interactive sessions comprised of HIV knowledge, Sexual health, well-being, peer sharing sessions and creative activities; music, drama, art.

Children's HIV Association Limited

Report of the trustees

For the year ended 31 December 2020

The evaluation of vF2B captured the feedback from young people who attended, seeking to measure both their experience of virtual camp and key impacts from attending.

These comments are illustrative of learning described.

"That we can still have wonderful lives and do amazing things because HIV is small part of you it won't affect your everyday life"

"I learnt more stuff about U=U and I didn't know this. I know the difference between the PEP and PrEP too. I learnt new stuff. New things"

63% of participants from the knowledge based workshops said they had learned something new in relation to HIV.

Over 80% of participants agreed that it was 'very' or 'extremely' important for them to be around other people (young people and adults) who also live with HIV.

vF2B camp delivered 26.5 hours of interactive workshops and 2.5 hours of specially produced video content which achieved 785 views on YouTube and Instagram during the week of camp.

If CHIVA are required to deliver camp virtually again in the future key considerations will be around increasing reach and conversion from registration to attendance.

Whilst for active attendees the event was a positive experience, the total number of registered participants was lower than previous F2B events and nearly a third of registered participants did not attend any live sessions, which illustrated the potential limitations of virtual support programmes.

Regional direct support work

CHIVA provides direct support to children and their families throughout the year, providing staff support in clinics to support health professionals meeting the broader psycho-social impacts of HIV on children and their families.

In 2020 CHIVA has provided this direct support in four regions; Wales, Bristol and surrounding South West region, Liverpool and Mersey region, and London and its regions (London was a new addition in September 2020).

CHIVA staff attend clinics and work with the multi-disciplinary teams in clinics to support a holistic response to children's needs and ensure family based psycho-social needs are addressed alongside a medical model of care. This work involves engaging in direct support work with young people and their families both in clinic and in the wider community, liaising with wider agencies such as social care and education and providing advocacy as required.

The regional direct support work also provides smaller peer group meet ups throughout the year in the local area which aim to develop HIV knowledge and understanding, enhance wider health and wellbeing, help to support young people with the transition to adult care, and build a peer support network locally.

Children's HIV Association Limited

Report of the trustees

For the year ended 31 December 2020

The restrictions imposed by the UK Government from March 2020 placed constraints on much of the usual contact provided by the regional support work. Staff were unable to attend clinics for extended periods of time this year, virtual access to MDT meetings varied, and face to face support work was restricted for much of the year.

CHIVA responded to the restrictions by quickly adapting with a contingency plan for delivery of support and responding to particular family hardships as a result of impacts of the pandemic. In addition, CHIVA were minded to consider the impact on all NHS clinics delivering paediatric and adolescent care across the UK, not only in the regions where the direct work programme ran, and in particular were concerned to provide support to clinics, responding to the potential impact of staff redeployment due to COVID-19.

CHIVA's direct support approach in response to COVID-19:

- All clinics across the UK were contacted as the first UK wide lockdown was announced to alert them to the opportunity to refer families for whom they had welfare concerns to CHIVA. This included hardship support requests in relation to food access, fuel poverty and lack of access to data and devices for young people no longer in school, to enable on line education and social support;
- Individual young people with known additional vulnerabilities were contacted by CHIVA staff and one to one support maintained with individual contact on the phone and online provided throughout this period. Advocating with wider agencies where required;
- Online support groups were set up for young people, these ran regularly from March through to the end of the year; and
- A partnership with an organisation 'The Food Chain' was agreed early on. With CHIVA funding the costs 'The Food Chain' were able to help CHIVA provide families with food deliveries, prioritising those unable to go to the shops due to shielding or other difficulties. Additionally, CHIVA provided food vouchers to families who were still able to visit shops.

In addition to ongoing regional support work with young people and their families which continued in the regions where the direct work programme was already established, nationally, 22 individual young people were provided with ongoing more intensive one to one support.

44 young people and their families received support from the hardship support response, 35 online group support sessions were provided for young people who lived anywhere in the UK (in addition to the vF2B programme which ran in August). Attendance tended to be smaller in these ongoing online groups, with numbers ranging from 5-15, and a bigger group joining for a festive party held online attended by 33 young people.

However despite the lower numbers, the reported value of the support provided by the young people was considerable.

Young people's comments on learning gained from the online groups run by CHIVA this year:

"I have someone to talk to and share how I feel. I'm not alone in my struggle with HIV."

"I have learnt more about HIV and the things you can do to become undetectable. Hearing from experienced people made me feel that I can be who am I and shine among others. I have also taken away from the lesson to always talk to someone."

Children's HIV Association Limited

Report of the trustees

For the year ended 31 December 2020

Many of the comments referred specifically to the benefits of connections with peers and social and emotional support.

"I am not alone." "How to look after myself." " We would support each other."

32 of the 33 young people who responded in the evaluation to the question as to whether they would like the online support sessions to continue in 2021 said yes.

Black Lives Matter

CHIVA were aware that the Black Lives Matter movement and associated events were having a significant impact on young people engaged with us, and we wanted to provide an opportunity for support and connection during this difficult time, when violence and harm experienced by black people was receiving more attention particularly on social media. We were very aware of the distress this was causing young people and their desire to show support for the movement. Attending protests was constrained for many because of their health concerns linked to risks around COVID-19.

In collaboration with the CHIVA Youth Committee, some events were planned which engaged young people in expressing their feelings and views around Black Lives Matter. A virtual protest event was held online, facilitated by young people, which served as a space for young people to share material they had produced around Black Lives Matter, poems, speeches and photographs from demonstrations. It also aimed to provide support to young people and help them manage difficult and upsetting emotions.

From this meeting some clear actions were identified which CHIVA were to take forward. CHIVA produced a response to the Black Lives Matter movement on our website and shared the identified 'calls to action' which were developed by the young people in the virtual protest event on our website and via social media. A follow up meeting was held later in Autumn. Activity to push forward the 'Calls to Action' to address the priorities raised by young people will continue next year.

Arts engagement programme for older youth and young adults

CHIVA supports older young people with the challenges associated with transitioning into adult health care and adult life through arts engagement projects. The 'Art is Key' programme develops insight, understanding, and opportunities for peer support and the development of skills and confidence in young people through engagement with the arts. These 'Art is Key' projects have been delivered in collaboration with Turtle Key Arts and the Lyric Theatre Hammersmith for the past seven years.

COVID-19 restrictions required CHIVA to adapt the plans for face to face delivery of Art is Key in 2020.

CHIVA planned a month long series of weekly facilitated virtual workshops for older young people aged 17+ delivered by professional artists across July. 18 young people attended the sessions which engaged participants in sharing thoughts and feelings around the experience of COVID and the lockdown, and being a part of CHIVA, through use of music, performance poetry and drama.

The young people worked on collective music and poetry production, and celebrated creative work developed through the Art is Key project during the seven years it has been running.

Children's HIV Association Limited

Report of the trustees

For the year ended 31 December 2020

An alumni celebration event was held online at the end of the month attended by the participants of the virtual project and previous participants along with Trustees from CHIVA and Turtle Key Arts, funders and partners. The hour and a half online event shared creative material from across the years, performed live and from recordings, young people performed the new material created in the virtual project this year.

The creative material produced by young people during this project, emphasised belonging, connection and support which were the feelings they associated with attending CHIVA projects. Young people from previous years attending the alumni celebration also reflected this ongoing sense of connection they experienced and helped to bring a strong sense of community, which was particularly significant given the isolation and loneliness experienced by young people this year.

Youth participation

CHIVA is committed to ensuring young people living with HIV have an active role in the organisation, and their wishes and priorities shape and inform CHIVA. CHIVA also ensures young people have opportunities to take part in key activities which raise awareness of their experiences and views more widely; to inform public understanding; research; policy and practice development.

Two formal groups are involved in ongoing participation opportunities, in addition to ongoing opportunities for engagement and participation which CHIVA responds to through our wider youth networks.

The CHIVA Youth Committee (CYC) comprises 12 young people, under the age of 18, who live with HIV. They meet regularly throughout the year and participate and present at our national conferences for professionals and families. The CYC also engage with the media and public forums to campaign for improved awareness and understanding of HIV.

The CYC meetings and residential planned for this year were cancelled and regular meetings held online.

CHIVA were able to adapt to this and aimed to support the youth committee members to engage in these meetings by attending to individual needs, such as providing BSL signers in the Zoom meetings as one of the members is deaf and providing pizza deliveries to have a virtual meal together at the start of the meetings. Aiming to maintain the same sense of group belonging and connection as is achieved through the face to face work.

CHIVA staff also provided additional support outside the formal meetings of the committee, in response to the hardships faced this year.

The CYC programme of work was able to continue and highlights included:

- Media opportunities such as the BBC Radio 4's 'The Listening Project' and a Life Story article in HIV Nursing journal;
- Social media campaigns such as the #normaliseHIVchallenge on Twitter;
- Working with a film director developing a film which aims to raise awareness of HIV in the deaf community and attending several virtual film production workshops with him. The film is now ready to be made and this will happen in 2021 once the restrictions on face to face contact make filming possible;

Children's HIV Association Limited

Report of the trustees

For the year ended 31 December 2020

- Working with Brook (sexual health charity). The Children's Commissioner's Office, research projects relating to adolescent HIV, and producing new recorded content for the young people's area on the CHIVA website; and
- Presenting at national and international conferences relating to HIV and adolescent health. At the CHIVA annual conference held virtually in October the CYC presented on their work with Newcastle University where they have been collaborating on a study looking at the development of creative resources to support young people reporting on their well being when engaging with health care.

The Youth Trials Board (YTB)

The YTB project is part of a global programme run by Penta, (a global paediatric research network) which engages young people living with HIV in the development and delivery of clinical trials, providing an expert patient perspective and ensuring that patient information developed for use in clinical trials is led by youth perspectives and ideas.

This project underwent an evaluation this year and in line with feedback from CHIVA and the other countries involved in the global programme, the project will be restarting in 2021 now that funding for the whole programme has been secured.

3.2 Working with professionals

Conferences and meetings

Education meetings were held virtually this year, one was held in partnership with the HIV Young Peoples network (HYPNet).

The meetings were well attended with greater geographical diversity than is usually achieved as the meetings have historically been held during the evening in London. Although there was some loss to the peer networking opportunity presented in the face to face meetings, the virtual meetings were appreciated for their ease of access and inclusivity.

The topics focussed on sharing experiences of clinic responses to the COVID restrictions, concerns about impacts on patients, experience of virtual clinic delivery and complex case presentations and group discussions. These meetings were also used to provide updates on CHIVA's work and ensure clinics were aware of all support services available.

CHIVA had planned a face to face professionals conference and families conference for March 2020. Due to the late cancellation of the events because of COVID, some loss was suffered with regards to costs already expended with venue costs and travel and accommodation bookings. CHIVA were able to negotiate some reduction to the cancellation fees, and hope to be able to deliver a face to face conference for professionals and families towards the end of 2021.

The 14th annual CHIVA conference was held virtually on 15 October. 140 people attended the virtual platform on the day. The programme was varied and addressed international understanding with presentations from UNICEF on HIV and adolescence in a global context and an understanding of the impact of family trauma in ongoing work with families from Family Systemic Therapists. Young people from the CYC presented on their involvement in the development of tools to support patient reported outcomes on well-being. Several talks provided antiretroviral drug updates and in particular developments in long acting injectables.

A new workshop programme facilitated greater choice for attendees and improved interaction and engagement.

Children's HIV Association Limited

Report of the trustees

For the year ended 31 December 2020

The virtual conference presented constraints, particularly in relation to the benefits of peer networking which face to face events offer and the increased discussion and interaction opportunities. However the virtual platform offered easier access and greater flexibility to attendees, for example the recorded talks were made available on the conference platform for a month following the event. Several speakers and attendees were based in other countries.

Feedback reflected the benefits of the virtual access but also highlighted that where there were technical issues this compromised the experience. CHIVA may consider providing some virtual access to future conferences event when held in person to facilitate greater access.

Feedback from conference attendees in the evaluation reported that:

- 100% participants either agreed or strongly agreed that the programme was relevant to their professional needs;
- 100% agreed or strongly agreed that the conference aims and objective were met; and
- 100% also agreed or strongly agreed that the standards of presentation were high, and clear and easy to follow.

More mixed responses were received in relation to questions concerning audience engagement, participation and accessibility and overall opinion of the audio-visual facilities. High numbers still reported these as either excellent or good, but there were some responses in the poor or satisfactory category. These were related to the technical challenges faced with the platform functionality on the day.

Comments provided by attendees in the conference evaluation included:

"First virtual conference but shows that you can't beat the atmosphere and energy of real face to face. This was evident with the youth committee as when they are in the room they create an atmosphere that is palpable just by being there."

"Excellent. The first CHIVA conference I have attended and I found it all brilliant."

"Excellent programme and delivery. The morning sessions were particularly relevant and interesting."

"Good programme and speakers. It was a shame about all the technical problems."

"Excellent that the course was offered on line. However I had great difficulty accessing the conference and kept losing the connection."

Guidelines, resources, and communications

The Guidelines expert group as part of the CHIVA Steering Group have continued to meet this year and review CHIVA guidelines due to be updated. Currently the sexual health guideline is being updated, and this will be finalised in 2021.

In 2021 the CHIVA Standards of Care will be reviewed, this will be a critical piece of work and build on CHIVA's involvement in commissioning this year where a service specification review is being planned. CHIVA are ensuring the current clinical care and support needs of children and young people inform this review and the standards will reflect service delivery requirements to ensure the standard of care is maintained.

Children's HIV Association Limited

Report of the trustees

For the year ended 31 December 2020

The CHIVA website has been regularly updated and new areas of the website developed in 2020 to include more information for young people and a structural review to improve ease of access. In response to COVID, CHIVA rapidly provided new website pages for professionals, parents and young people to offer information and updated guidance in response to new information as it was received.

CHIVA has a strong presence on Twitter and regularly uses this social media to communicate with partners in the HIV sector and wider stakeholder organisations and individuals. The platform serves to communicate our work activities and deliver campaign messaging. CHIVA have close to 3,500 followers and regularly collaborate in social media campaigns.

The CHIVA youth committee have their own social media account which is moderated by a CHIVA staff member, this offers the opportunity for them to have a voice through social media and carry out their own campaigns.

Membership

Due to the particular challenges presented by the COVID-19 pandemic and its impact on our members (especially as the majority are NHS clinical staff), CHIVA made the decision not to exclude members from 2019 who had not renewed their membership for 2020 in communications this year.

CHIVA membership received quarterly newsletters from CHIVA which provide updates from our work, information of potential interest to members from the wider HIV and paediatric infectious diseases sectors and an update on recent publications.

CHIVA members also received ongoing communications about support available to patients and their families, in particular around COVID impacts and the opportunity to refer patients to projects such as the virtual F2B support camp and Art is Key project, in addition to ongoing online support sessions.

Members are provided with the opportunities to submit responses to consultations which are out for contributions and to provide information to be collated to responses formulated by CHIVA.

The Steering Group and Trustee board have been discussing some potential amendments to the CHIVA membership to provide increased access to the benefits of CHIVA membership and ensure this important professional network is maintained.

The CHIVA membership are being consulted on the proposed changes to membership and a decision on membership requirements will be made ahead of professional membership issued for 2021.

Audits, consultations and research

CHIVA provided written and verbal evidence to the All Party Parliamentary Group to support publication of the Government policy document: "The Missing Link: HIV and Mental Health."

CHIVA also provided evidence to "The HIV Commission", and attended a consultation event, informing the development of the UK strategy to end HIV transmissions.

Children's HIV Association Limited

Report of the trustees

For the year ended 31 December 2020

CHIVA undertook two studies into the impact of COVID-19 this year, one surveyed young people on the impacts of COVID-19 on their health and well-being and evaluated how CHIVA support services delivered had met young peoples needs. The second was a clinic impact survey, delivered in partnership with BHIVA and PHE to assess how COVID had impacted on clinic service delivery. Both surveys were presented at the CHIVA virtual conference and in the process of being written up for publication.

Commissioning

CHIVA continues to sit as an invited observer on the HIV Clinical Reference Group (CRG) and HIV CRG drugs subgroup ensuring that the needs and priorities of paediatric, adolescent and transition services are fully considered particularly in relation to drug commissioning and service specification. This also helps to ensure that CHIVA members are kept up to date on the changing landscape of UK HIV services and are able to contribute to discussion around key documents and policies.

CHIVA are supporting the updating of the service specification for paediatric HIV and have surveyed UK clinics to understand current clinic capacity in different locations and access to wider support and resources to support clinical care.

4. External factors affecting achievements

CHIVA undertook continuity and contingency planning in response to the impacts of COVID and identified threats to the work of CHIVA in 2020.

Following the announcement of Government restrictions in March 2020 in light of the COVID pandemic, CHIVA were faced with the following risks:

- No face to face contact work;
- Office closure;
- Project delivery cancellations;
- Reduced capacity and loss of specific skill input into the team;
- Increased need for support among young people and families;
- Impact on funding due to project and event cancellations; and
- Impact of COVID on CHIVA members and trustee board who are in the main NHS staff.

Our contingency and continuity planning set out to address these risks and outlined how the charity would continue to function setting out contingencies for specific scenarios and management of risks, whilst aiming to continue achieving the charity's mission.

Safeguarding the charity's work and ensuring the interests of CHIVA beneficiaries and stakeholders were served. This was achieved by:

- Providing telephone and virtual support via group 'Zoom' sessions to ensure project activity continuity;
- Responding to ongoing needs and increases in vulnerability among individual young people and families. Including provision of emergency support with food access, fuel poverty and access to the internet for young people;
- Information sharing and providing guidance around COVID-19 to YP and families via the CHIVA website, social media and direct communications; and
- Information sharing and providing guidance around COVID-19 to CHIVA membership and wider professionals via the CHIVA website, social media and direct communications.

Children's HIV Association Limited

Report of the trustees

For the year ended 31 December 2020

Contingency and continuity planning which addressed the organisations working practices, systems and procedures.

- All CHIVA staff began working from home, a remote working data security and protection review was undertaken to ensure the security and confidentiality of CHIVA's data;
- Staff communication, work planning, supervision and monitoring protocols were established to ensure sufficient support to staff was provided and monitoring of work continued whilst working remotely; and
- Remote management and processing systems for the charity finances were established and external professional services sought from Godfrey Wilson Ltd to provide bookkeeping services whilst the CHIVA Chief Executive Officer managed the internal finance recordings and payments.

Compliance with governance requirements:

- Membership of the Steering Group and Trustee board membership approval sought via virtual communication in place of a face to face AGM;
- The annual report and finance report for 2019 were approved by the Trustees via a virtual meeting, and provided electronically to the membership for approval;
- CHIVA members were given a period of two weeks to respond with any questions after which approval was finalised; and
- All Trustee board meetings were held virtually in 2020.

5. Financial review

BBC Children in Need have continued to fund the CHIVA youth participation work and regional support in Wales and Liverpool.

ViiV HealthCare UK and Gilead Sciences provided charitable grants to CHIVA supporting our hardship response and delivery of conference respectively.

'Raise Your Hands' provided CHIVA a charity grant which supports our general project related work and is not restricted to a specific project.

The Co-op Foundation have been supporting our Art is Key programme with a fund dedicated to addressing youth loneliness.

The Quartet Community Foundation have provided support towards the Bristol regional support project.

Sponsorship support for our annual conference was provided by ViiV HealthCare UK, Gilead Sciences and MSD.

CHIVA received a significant unrestricted donation in 2020 which was provided to offer financial stability to the organisation, to secure the work of CHIVA for the future and ensure the organisation is able to respond effectively to the current and ongoing needs of children and young people who have grown up living with HIV.

This donation has provided CHIVA protection this year from the unforeseen risks to our financial stability which COVID would have caused were this not received, as our grant related income is down considerably from recent years. The majority of the donation has been invested.

Children's HIV Association Limited

Report of the trustees

For the year ended 31 December 2020

From 2021, the Trustees have agreed to take a quarterly income from the investment which will comprise a total draw down from the investment of around 8% annually, to provide the funds for our core services and expansion work and enable us to meet our charity objectives. The amount of investment related income drawn will be under regular review in line with budget requirements. Fundraising will continue to seek charitable grant funding for the larger project delivery and sponsorship sought to cover the costs of delivering our conferences, and provide reduced cost access to participants.

CHIVA did not employ fundraisers however CHIVA did engage with a Crowd Funding campaign to raise funds for its Hardship Funds. Members of the public could donate to the charity through a page on its website. The trustees are aware of the Charity Commission's fundraising requirements and the code of fundraising practice and ensure that the charity is compliant with the code in all fundraising activities.

6. Investment policy

CHIVA will not invest directly in any company which generates a significant proportion of its revenues (>10%) from the sale or production of armaments, tobacco, gambling or pornography.

The Trustees confirmed the objectives of the Charity with the investment managers, and discussed the level of risk required to achieve them and the Trustees' appetite for risk. A portfolio with a moderate level of risk was advised as typically an appropriate starting point for charities with both short and long-term objectives.

A portfolio of this type carries volatility risk, though the risks of absolute loss are reduced by investing in a well-diversified, balanced portfolio and leaving the assets invested over a long period of time. This includes ensuring that no one direct equity should account for more than 5% of the portfolio; no collective investment should account for more than 10% of the portfolio.

The performance will be monitored on a quarterly basis and analysed in the managers' investment report provided to the Trustees.

7. Reserves policy

CHIVA's need for reserve funds are now fully met through the invested funds. The investment policy provides for sufficient amounts of the investment to be maintained as liquid funds, which the charity can have access to within a number of days should they need to do so. This provides ongoing protection for the delivery of CHIVA's core services and in the event that the organisation was no longer viable the funds ensure the costs of winding down the organisation would be covered.

The charity held the following funds at year end:

- Expendable endowment funds of £3.7m, to be used to generate an investment income for the charity, and to be drawn down upon for expansion of the charity's work as described in Section 5;
- Restricted funds of £92,116, which have been raised for specific projects undertaken; and
- General funds of £638,843, which will be used to fund core services and expansion work in the next financial year.

On the basis of the current reserves held, the trustees consider it appropriate to adopt the going concern basis for the preparation of the accounts, as detailed in note 1(b) to the accounts.

Children's HIV Association Limited

Report of the trustees

For the year ended 31 December 2020

8. Risk assessment

Significant risks were presented this year with regard to CHIVA achieving its mission because of the impacts of the COVID-19 pandemic.

Our contingency and continuity planning as outlined above ensured we were able to still achieve success in the delivery of our mission, through adaptation of our activities and being responsive to new emerging needs.

Receipt of the significant donation which was invested provided us with financial security which mitigates against the loss of charitable grant funding which occurred this year due to reduced charitable grants, linked to project delivery.

Some risks are present with investing and the trustees ensured a vigorous assessment of risk was undertaken in consultation with the investment managers.

9. Plans for the future

Future plans include continued delivery of our direct work programme with young people and their families. Feedback from our service users indicates need for these services remain high.

CHIVA aims to expand some of this provision to meet current unmet needs, to widen the regional clinic support programme, expand on current provision for older youth particularly around transition, and support to families. This expansion programme began in 2020 with direct clinic support now provided to clinics in the London region. In early 2021 direct support will be provided to clinics in the East Midlands, after which this support will be developed for Yorkshire and the North East.

CHIVA plan to develop a psychological support access programme responding to feedback from our key stakeholders that this support is increasingly difficult to access for young people.

CHIVA also plan to develop our schools programme with an educational programme in schools framed around the 'Life Growing Up' film / performance resource.

CHIVA professional support provided through our membership services and national conferences and education meetings will continue, as well as ongoing review and development of clinical guidelines and resources.

CHIVA plan to continue to work in collaboration with UNICEF and Penta ID to strengthen care and support for children and young people living with HIV internationally.

10. Objects, structure, governance and management

The Children's HIV Association is a charitable company limited by guarantee, and is governed by its Memorandum and Articles of Association, dated 28 August 2012. Members of the Trustee board are as such also company directors.

Children's HIV Association Limited

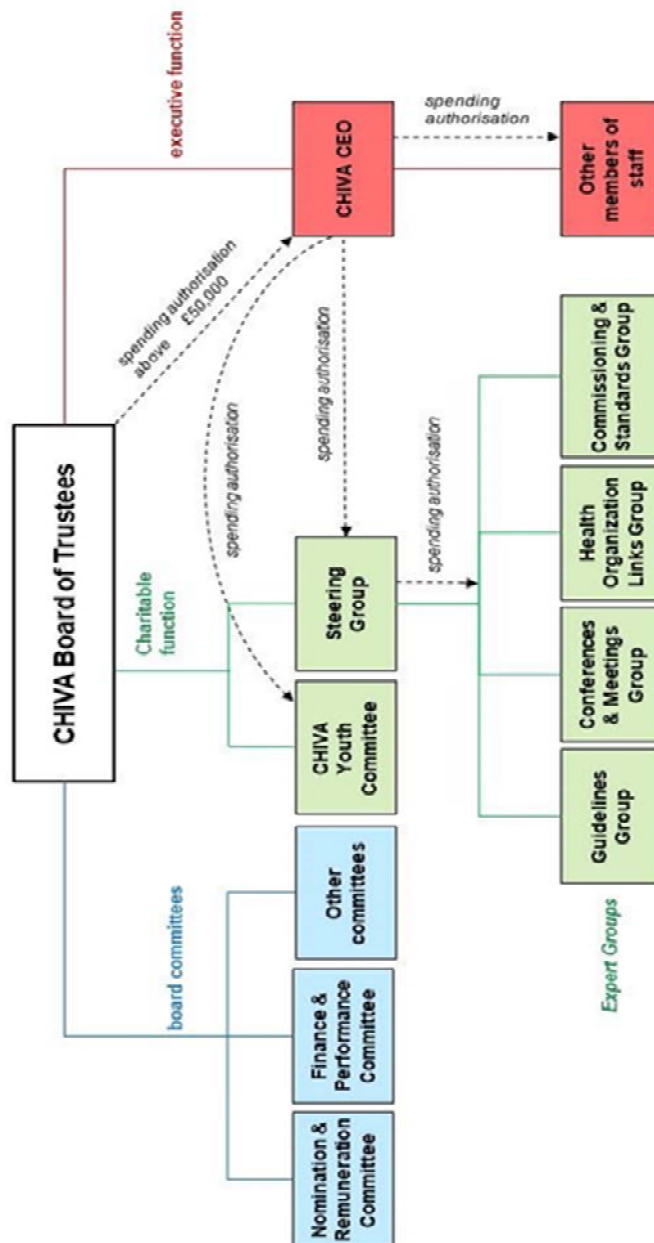
Report of the trustees

For the year ended 31 December 2020

In 2020, CHIVA completed the governance restructure we have been undertaking for the past 18 months. Through consultation with members and expert support provided by law firm Sidley Austin who offered pro bono support with managing this process and agreeing a new Governance structure. A new Governance Handbook was produced and approved via the CHIVA AGM in 2020. This handbook outlines the new structure and details the Terms of Reference for the board, its committees, and the Steering Group and its expert groups.

The Governance Handbook replaces the previous CHIVA by Laws, and now fully incorporates the CHIVA Youth Committee in the organisations structure.

CHIVA structure



Children's HIV Association Limited

Report of the trustees

For the year ended 31 December 2020

Our legal objects

The main objectives of CHIVA as outlined in the charity Memorandum of Association:

- The relief of sickness and the preservation of health among children and young people infected or affected by HIV and related infections including the development of standards of care and provision of information, advice and support to healthcare and other professionals and in other such charitable ways as CHIVA may from time to time decide;
- To advance the education of the general public and medical fraternity in all areas relating to HIV and its associated infections including raising awareness of the needs of children and young people with HIV and representing those needs to other government organisations and professionals; and
- To carry out and support research and audits into all aspects of HIV and related infections and to publish the useful results of such research and audits.

In accordance with CHIVA's Governance Handbook there should be at least seven Trustees, and at least 50% of the Trustees selected from the members of the CHIVA Steering Group with the remaining having appropriate qualifications and skills, identified as needed by the Nomination and Remuneration committee. The Trustees have agreed that one Trustee should be someone who connects through lived experience with the beneficiaries of the organisation. The Board is required to appoint a Chair from amongst the HIV Professional Trustees who are also members of the Steering Group.

In 2020 there were eight CHIVA Trustees, four of whom are members of the CHIVA Steering Group.

The policies and procedures adopted for the induction and training of trustees

New trustees are provided the following:

- Charity Commission of England and Wales leaflet CC3(a) – 'The Essential Trustee: an introduction';
- Competing interest disclosure form;
- Copy of the CHIVA Governance Handbook;
- Level of time commitment expected regarded attendance at Board meetings;
- Trustee declaration form;
- CHIVA Child Protection and Safeguarding Policy; and
- In house training on trustee roles and responsibilities provided by NCVO.

Steering group

The Steering Group's purpose is to oversee the professional functions of the Charity. The Steering Group can have up to 12 members, elected by the membership, which include members that also sit on the Board of Trustees. The Steering Group ensures that the Charity continues to benefit from the expertise of the specialist HIV sector and that sector priorities inform the work of the Charity. A number of expert groups are formed from members of the Steering Group; Guidelines, Conferences and Meetings, Health Organisation Links, and Audits and Commissioning.

In 2020 there were 12 members of the Steering Group, with one person resigning from the group in September. 2 new members joined as a result of nominations from CHIVA members and a ballot held at the beginning of the year.

Children's HIV Association Limited

Report of the trustees

For the year ended 31 December 2020

Chief Executive

The CHIVA CEO is the senior executive of the Charity, appointed by the Board and is accountable to the Board through the Chair. The CHIVA CEO is accountable for the performance of CHIVA's paid staff and volunteers and is ultimately responsible to the Board for the day-to-day leadership, operation and administration of all aspects of CHIVA's organisation. The Board has delegated to the Chair the functional responsibility for the CHIVA CEO's ongoing supervision.

The current CHIVA CEO is a long standing member of staff who has worked with CHIVA for many years. Prior to taking the role as CEO in 2015 had provided professional consultancy to the organisation on the development and delivery of services, attending to specific organisational issues such as safeguarding, policy development, and recruitment and training of volunteers.

The CHIVA CEO is a qualified social worker with extensive specialist experience of supporting young people and families living with HIV in both statutory and voluntary sector organisations as well as having worked in higher education as a social work lecturer and practice assessor.

11. Professional services and advisors:

- Brewin Dolphin Ltd - Investment management company;
- Godfrey Wilson Ltd – Accountants. Provided payroll and booking keeping services in 2020 and carried out the charity audit;
- HR Company Ltd – Provided support with staff contracts and handbook review. Support with staff recruitment; and
- In kind support provided by Sidley Austin Law firm. Provided expertise in the management of the Governance restructure which was concluded this year, and developing the new CHIVA Governance handbook.

12. Partnerships:

- CHIVA maintains an active partnership with other national HIV associations such as BHIVA, NHIVNA, HIVPA;
- CHIVA provides a resource for relevant national organisations, such as the Department of Health, Commissioning Authorities, NHS England and Royal Colleges, (such as RCPCH, RCOG, RCN) and the All Party Parliamentary Group on HIV/AIDS;
- CHIVA has partnerships with the HIV voluntary sector across the UK, such as The Terrence Higgins Trust, National AIDS Trust, Positively UK, Metro Charity, Blue Sky Trust, Leeds Skyline, Sahir House, and the Food Chain;
- CHIVA works with Turtle Key Arts to deliver our Art is Key arts engagement programme;
- CHIVA regularly partners with AYPH (Association for Young People's Health);
- CHIVA is a member of the Fast Track Cities Initiative steering group in Bristol and the Stigma working group;
- CHIVA is a member of the CHIPS (Collaborative HIV Paediatric Study) steering group; and
- CHIVA is a member of HIV Outcomes Group (An initiative improving outcomes and quality of life for people with HIV across Europe).

Children's HIV Association Limited

Report of the trustees

For the year ended 31 December 2020

13. Statement of responsibilities of the trustees

The trustees (who are also directors of the charity 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, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (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 charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

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

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditors

Godfrey Wilson Limited were appointed as auditors to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 12 March 2021 and signed on their behalf by



Dr Amanda Williams
Trustee

Independent auditors' report

To the members of

Children's HIV Association Limited

Opinion

We have audited the financial statements of Children's HIV Association Limited (the 'charity') for the year ended 31 December 2020 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related 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 charity's affairs as at 31 December 2020 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; and
- 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 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the 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.

Independent auditors' report

To the members of

Children's HIV Association Limited

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.

Opinion 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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Other matter

The financial statements for the year ended 31 December 2019 were not audited because the charitable company was below the audit threshold.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' 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 or returns adequate for our audit have not been received from branches not visited by us;
- the 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 in the trustees' report, 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.

Independent auditors' report

To the members of

Children's HIV Association Limited

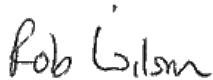
Our responsibilities for the audit of the financial statements

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. 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.



Date: 15 March 2021

Rob Wilson FCA
(Senior Statutory Auditor)

For and on behalf of:

GODFREY WILSON LIMITED

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Children's HIV Association Limited

Statement of financial activities *(incorporating an income and expenditure account)*

For the year ended 31 December 2020

	Note	Endowment £	Restricted £	Unrestricted £	2020 Total £	2019 Total £
Income from:						
Donations	3	4,000,000	1,035	2,982	4,004,017	10,324
Charitable activities	4	-	126,958	46,403	173,361	315,546
Investments		13,274	-	-	13,274	-
Total income		4,013,274	127,993	49,385	4,190,652	325,870
Expenditure on:						
Raising funds		4,454	-	7,145	11,599	7,001
Charitable activities		-	109,845	132,804	242,649	308,714
Total expenditure	6	4,454	109,845	139,949	254,248	315,715
Net income / (expenditure) before gains		4,008,820	18,148	(90,564)	3,936,404	10,155
Net gains on investments		315,296	-	-	315,296	-
Net income / (expenditure)		4,324,116	18,148	(90,564)	4,251,700	10,155
Transfers between funds		(600,000)	-	600,000	-	-
Net movement in funds	7	3,724,116	18,148	509,436	4,251,700	10,155
Reconciliation of funds:						
Total funds brought forward		-	73,968	129,407	203,375	193,220
Total funds carried forward		3,724,116	92,116	638,843	4,455,075	203,375

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.

Children's HIV Association Limited

Balance sheet

As at 31 December 2020

	Note	£	2020 £	2019 £
Fixed assets				
Tangible assets	10		1,225	1,936
Investments	11		<u>3,535,977</u>	<u>-</u>
			3,537,202	1,936
Current assets				
Debtors	12	31,119		16,117
Cash at bank and in hand		<u>903,135</u>		<u>190,577</u>
		934,254		206,694
Liabilities				
Creditors: amounts falling due within 1 year	13	<u>(16,381)</u>		<u>(5,255)</u>
Net current assets			<u>917,873</u>	<u>201,439</u>
Net assets	14		<u>4,455,075</u>	<u>203,375</u>
Funds	15			
Endowment funds			3,724,116	-
Restricted funds			92,116	73,968
Unrestricted funds			<u>638,843</u>	<u>129,407</u>
Total charity funds			<u>4,455,075</u>	<u>203,375</u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 12 March 2021 and signed on their behalf by



Dr Amanda Williams
Trustee

Children's HIV Association Limited

Statement of cash flows

For the year ended 31 December 2020

	2020	2019
	£	£
Cash used in operating activities:		
Net movement in funds	4,251,700	10,155
Adjustments for:		
Depreciation	711	603
Gains / losses on investments	(315,296)	-
Dividends and interest from investments	(13,274)	-
(Increase) / decrease in debtors	(15,002)	26,729
Increase / (decrease) in creditors	11,126	(29,715)
Net cash provided by operating activities	3,919,965	7,772
Cash flows from investing activities:		
Dividends and interest from investments	13,274	-
Proceeds from the sale of investments	67,760	-
Purchase of investments	(3,288,441)	-
Purchase of tangible fixed assets	-	(854)
Net cash provided by / (used in) investing activities	(3,207,407)	(854)
Increase in cash and cash equivalents in the year	712,558	6,918
Cash and cash equivalents at the beginning of the year	190,577	183,659
Cash and cash equivalents at the end of the year	903,135	190,577

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2020

1. 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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Children's HIV Association Limited 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 notes.

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. The trustees have considered the impact of COVID-19 on the charity's current and future financial position. The charity holds unrestricted, general reserves of £638,843 and, in addition to its investments, a cash balance of £903,135. The trustees consider that the charity has sufficient reserves to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items 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.

Income received in advance of provision of membership and conferences is deferred until criteria for income recognition are met.

d) 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.

e) Investment income

Interest on funds held on deposit, dividends and other investment income are included when receivable and the amount can be measured reliably by the charity. This is normally upon notification of the amounts paid or payable by the bank or investment managers.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2020

1. Accounting policies (continued)

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) 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.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. 100% of these costs have been allocated to charitable activities in the current and prior year.

i) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Computer equipment	4 years straight line
--------------------	-----------------------

Items of equipment are capitalised where the purchase price exceeds £500.

j) Listed investments

Investments in quoted shares, traded bonds and similar investments are measured initially at cost and subsequently at fair value (their market value). The statement of financial activities includes the net gains and losses arising on revaluations and disposals throughout the year.

k) 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.

l) 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.

m) Creditors

Creditors and provisions are recognised where the charity 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.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2020

1. Accounting policies (continued)

n) Financial instruments

The charitable company 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.

o) Pension costs

The charitable company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

p) Foreign currency transactions

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

q) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described below.

Depreciation

As described in note 1(i) to the financial statements, depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. Depreciation rates in operation during the current and prior period were as follows:

Computer equipment	4 years straight line
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Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2020

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2019 Total £
Income from:			
Donations	4,225	6,099	10,324
Charitable activities	<u>225,246</u>	<u>90,300</u>	315,546
Total income	<u>229,471</u>	<u>96,399</u>	325,870
Expenditure on:			
Raising funds	-	7,001	7,001
Charitable activities	<u>218,211</u>	<u>90,503</u>	308,714
Total expenditure	<u>218,211</u>	<u>97,504</u>	315,715
Net income / (expenditure)	11,260	(1,105)	10,155
Transfers between funds	-	-	-
Net movement in funds	<u>11,260</u>	<u>(1,105)</u>	10,155

3. Income from donations

	Endowment £	Restricted £	Unrestricted £	2020 Total £
Total donations	<u>4,000,000</u>	<u>1,035</u>	<u>2,982</u>	4,004,017
Prior year comparative:				2019 Total £
Total donations	<u>-</u>	<u>4,225</u>	<u>6,099</u>	10,324

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2020

4. Income from charitable activities

	Restricted	Unrestricted	2020
	£	£	Total
			£
Grants			
BBC Children in Need England	48,808	-	48,808
BBC Children in Need Wales	10,000	-	10,000
BBC Children in Need North West	10,000	-	10,000
Co-operative Foundation	19,500	-	19,500
ViiV Healthcare UK	18,850	-	18,850
Raise Your Hands	-	20,000	20,000
Gilead Science	19,800	-	19,800
Sponsorship			
MSD Sponsorship	-	2,200	2,200
ViiV Healthcare UK - conference sponsorship	-	16,126	16,126
Self generated			
Conference	-	4,045	4,045
Membership	-	1,452	1,452
Services, training, etc.	-	2,245	2,245
Miscellaneous income	-	335	335
Total income from charitable activities	126,958	46,403	173,361

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2020

4. Income from charitable activities (continued)

Prior year comparative

	Restricted £	Unrestricted £	2019 Total £
Grants			
BBC Children in Need England	48,589	-	48,589
BBC Children in Need Wales	13,522	-	13,522
BBC Children in Need North West	20,000	-	20,000
Co-operative Foundation	38,670	-	38,670
Elton John Aids Foundation	20,000	-	20,000
MAC Aids Foundation	25,000	-	25,000
Make A Difference	20,000	-	20,000
Raise Your Hands	-	15,000	15,000
Wallace & Gromit Grand Appeal	8,465	-	8,465
ViiV Healthcare UK	20,000	8,520	28,520
Gilead Science	-	23,700	23,700
Quartet Community Foundation	5,000	-	5,000
Contracts			
AALPHI	-	5,601	5,601
PENTA ID	-	7,055	7,055
UNICEF	-	9,351	9,351
Sponsorship			
MSD Sponsorship	2,207	2,000	4,207
ViiV Healthcare UK - conference sponsorship	-	8,000	8,000
Self generated			
Conference	1,408	4,715	6,123
Membership	-	4,169	4,169
Services, training, etc.	2,360	2,189	4,549
Sales	25	-	25
Total income from charitable activities	225,246	90,300	315,546

5. Government grants

The charitable company did not receive any government grants during the current or prior year.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2020

6. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2020 Total £
Direct and project costs	-	47,872	-	47,872
Staff costs (note 8)	5,890	146,290	3,534	155,714
Other staffing costs	1,255	748	14,529	16,532
Premises and running costs	-	21,070	1,288	22,358
Monitoring and evaluation costs	-	-	7,318	7,318
Investment manager fees	4,454	-	-	4,454
Sub-total	11,599	215,980	26,669	254,248
Allocation of support and governance costs	-	26,669	(26,669)	-
Total expenditure	11,599	242,649	-	254,248

Total governance costs were £7,345 (2019: £2,050).

Prior year comparative

	Raising funds £	Charitable activities £	Support and governance costs £	2019 Total £
Direct and project costs	-	140,566	59	140,625
Staff costs (note 8)	5,822	136,217	3,493	145,532
Other staffing costs	-	1,088	331	1,419
Premises and running costs	1,179	18,505	1,705	21,389
Monitoring and evaluation costs	-	-	6,750	6,750
Sub-total	7,001	296,376	12,338	315,715
Allocation of support and governance costs	-	12,338	(12,338)	-
Total expenditure	7,001	308,714	-	315,715

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2020

7. Net movement in funds

This is stated after charging:

	2020	2019
	£	£
Depreciation	711	603
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses (note 18)	26	235
Auditors' / Accountants' remuneration:		
▪ Statutory audit (including VAT)	5,940	Nil
▪ Other services	6,733	2,460
	<u>6,733</u>	<u>2,460</u>

8. Staff costs and numbers

Staff costs were as follows:

	2020	2019
	£	£
Salaries and wages	104,680	104,601
Social security costs	8,773	6,922
Pension costs	4,346	4,939
Freelance costs	37,915	29,070
	<u>155,714</u>	<u>145,532</u>

No employee earned more than £60,000 during the year.

The key management personnel of the charitable company comprises the Chief Executive Officer/CHIVA Manager. The total employee benefits of the key management personnel were £57,032 (2019: £42,818).

	2020	2019
	No.	No.
Average head count	<u>3.3</u>	<u>4.4</u>

9. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2020

10. Tangible fixed assets

	Total £
Cost	
At 1 January 2020	2,842
Additions in year	<u>-</u>
At 31 December 2020	<u>2,842</u>
Depreciation	
At 1 January 2020	906
Charge for the year	<u>711</u>
At 31 December 2020	<u>1,617</u>
Net book value	
At 31 December 2020	<u><u>1,225</u></u>
At 31 December 2019	<u><u>1,936</u></u>

11. Investments

	2020 £	2019 £
Listed investments:		
Market value at 1 January 2020	-	-
Additions	3,288,441	-
Disposals proceeds	(67,760)	-
Realised gains	1,120	-
Unrealised gains	<u>314,176</u>	<u>-</u>
Market value at 31 December 2020	<u><u>3,535,977</u></u>	<u><u>-</u></u>
Historical cost at 31 December 2020	<u><u>3,220,961</u></u>	<u><u>-</u></u>

12. Debtors

	2020 £	2019 £
Trade debtors	10,535	4,243
Prepayments	<u>20,584</u>	<u>11,874</u>
	<u><u>31,119</u></u>	<u><u>16,117</u></u>

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2020

13. Creditors: amounts due within 1 year

	2020 £	2019 £
Trade creditors	6,441	41
Accruals	6,580	2,936
Other taxation and social security	2,803	1,829
Other creditors	557	449
	<u>16,381</u>	<u>5,255</u>

14. Analysis of net assets between funds

	Endowment funds £	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	-	1,225	1,225
Investments	3,535,977	-	-	3,535,977
Current assets	188,139	92,116	653,999	934,254
Current liabilities	-	-	(16,381)	(16,381)
Net assets at 31 December 2020	<u>3,724,116</u>	<u>92,116</u>	<u>638,843</u>	<u>4,455,075</u>
Prior year comparative	Endowment funds £	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	-	1,936	1,936
Current assets	-	73,968	132,726	206,694
Current liabilities	-	-	(5,255)	(5,255)
Net assets at 31 December 2019	<u>-</u>	<u>73,968</u>	<u>129,407</u>	<u>203,375</u>

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2020

15. Movements in funds

	At 1 January 2020 £	Income £	Expenditure £	Gains/ losses	Transfers between funds £	At 31 December 2020 £
Endowment funds:						
Expendable endowments						
Drue Heinz Charitable Trust	-	4,013,274	(4,454)	315,296	(600,000)	3,724,116
Total endowment funds	-	4,013,274	(4,454)	315,296	(600,000)	3,724,116
Restricted funds						
Art is Key	14,825	19,500	(3,730)	-	-	30,595
Life Growing Up						
Performances	2,958	3,850	(4,893)	-	-	1,915
South West Project	8,619	-	(3,927)	-	-	4,692
Summer Camp Project	6,038	576	(6,614)	-	-	-
BBC Children in Need England	25,778	48,808	(43,308)	-	-	31,278
BBC Children in Need Wales	4,888	10,000	(7,630)	-	-	7,258
BBC Children in Need North West	8,246	10,000	(9,734)	-	-	8,512
Treat Me Like This	988	-	-	-	-	988
HYPNet	1,628	-	-	-	-	1,628
Conference	-	19,800	(19,800)	-	-	-
Hardship Support	-	15,459	(10,209)	-	-	5,250
Total restricted funds	73,968	127,993	(109,845)	-	-	92,116
Unrestricted funds						
General funds	129,407	49,385	(139,949)	-	600,000	638,843
Total unrestricted funds	129,407	49,385	(139,949)	-	600,000	638,843
Total funds	203,375	4,190,652	(254,248)	315,296	-	4,455,075

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2020

15. Movements in funds (continued)

Purposes of endowment funds

Drue Heinz Charitable Trust The purpose of the donation from Drue Heinz Charitable Trust is to generate an income from the investment of the donation which will achieve financial security for the charity for many years to come. The income is to be used to support the ongoing work of CHIVA supporting children, young people and their families living with HIV in the UK. Allowing CHIVA to undertake a programme of expansion of services and increase to staff capacity to extend the reach of the organisation.

Purposes of restricted funds

Art is Key The Art is Key project is an arts engagement project which enables young people to explore and express experiences of growing up with HIV through engagement with creative and performance arts. Professional artists lead this project and it culminates in the production of a performance piece to be shared with wider audiences.

Life Growing Up Performances This project developed from the Art is Key project above and resulted in the development of a film, and live performance piece. **'Life Growing Up'** is a spoken word, story telling piece including music, written directly from the experiences and thoughts which young people taking part in the Art is Key project shared, about their experiences growing up with HIV. CHIVA have been funded to provide on going live performances of **'Life Growing Up'** through this restricted fund.

South West Project The South West Project supports children and young people in the South West region who are living with HIV. Providing one to one support to children and their families, clinic based support working in collaboration with health care professionals, and peer group meet ups throughout the year.

Summer Camp Project The Freedom 2 Be support camp is the biggest direct support project that CHIVA delivers. Its aims are to address the social isolation young people growing up with HIV can face, through providing them access to a significant network of young people also living with HIV across the UK. Freedom 2 Be also aims to enhance HIV knowledge and understanding through delivery of HIV knowledge workshops and providing support around understanding HIV. Freedom to Be aims to enhance young peoples' confidence and aspirations for the future through the workshop and activity programme provided and involvement of older people living with HIV in the delivery of camp. This ensures young people are provided access to older people also living with HIV who can offer young people guidance and advice on managing HIV in day to day life. In 2020 our Freedom to Be camp was provided virtually due to the COVID-19 related restrictions.

BBC Children in Need England In 2017 CHIVA were awarded three-year continuation funding for our BBC Children in Need England project. This project supports the CHIVA participation programme to ensure that young people are at the heart of CHIVA and have leadership roles and direct input into shaping the future work of CHIVA. CHIVA Youth Committee is supported through this funding as well as a dedicated staff member who leads youth participation work.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2020

15. Movements in funds (continued) - Purposes of restricted funds (continued)

BBC Children in Need Wales	The Wales Project supports children and young people living with HIV in Wales, and also those closely affected by HIV through living in families where a parent / sibling lives with HIV. This project provides one to one support to children, young people and their families, support in clinics and regular peer group meet ups. Young People living in Wales are also supported to attend the annual CHIVA Support Camp.
BBC Children in Need North West	The North West project supports children and young people living with HIV in the North West. This project provides one to one support to children, young people and their families, clinic based support working in collaboration with health care professionals and regular peer group meet ups.
Treat Me Like This	'Treat Me Like This' is a patient engagement project which produces resources and guidelines for clinics to ensure clinical care is directly lead by young patient experiences and wishes.
HYPNet	HYPNet is a network of professionals who are working together to support the clinical care of young people living with HIV, who have transitioned to adult care from paediatrics. This project supports their professional learning and development.
Conference	The purpose of the CHIVA families conferences are to provide families of children and young people with HIV the opportunity to attend an HIV education event together addressing knowledge and skill development, and facilitating exploration of social and emotional issues. The professionals' conference provides the opportunity to develop and enhance knowledge and understanding of the needs of children and young people growing up with HIV and for professionals to be informed by patient experiences whilst learning from their peers on critical clinical issues. This ensures that clinical care is informed by most current scientific knowledge and research, professional expertise and patient experiences.
Hardship Support	The purpose of the Hardship fund is to mitigate the social, emotional and economic impacts of COVID-19 and prevent further risks to health and well being to families already facing significant vulnerabilities. Clinics across the UK and Ireland are referring families they are concerned about to CHIVA to access this support. CHIVA have been providing food delivery to families across the country, support with issues such fuel costs and digital access for young people. CHIVA are providing telephone support and health support ensuring young people's HIV related health care needs are met. Information dissemination, and guidance through our social media, website, and via direct mailings, with updated COVID-19 information pages for professionals, parents/carers and young people as well as regular online group support sessions for young people living with HIV.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2020

15. Movements in funds (continued)

Unrestricted projects

Core

The general work of the organisation is supported by unrestricted funding from charitable trusts and other funders. The income received into our unrestricted funds the professional support work of the organisation. For example, delivering conferences and education meetings, developing clinic resources and guidelines for professionals and families. The funds also cover the general costs of operating and overheads. CHIVA have also been contracted to provide training and development support to professionals working with children and young people living with HIV in other countries.

Prior year comparative	At 1 January 2019 £	Income £	Expenditure £	Transfers between funds £	At 31 December 2019 £
Restricted funds					
Art is Key	7,450	38,670	(31,295)	-	14,825
Life Growing Up Performances	7,963	4,567	(9,572)	-	2,958
South West Project	1,934	14,873	(8,188)	-	8,619
Summer Camp Project	9,749	89,250	(92,961)	-	6,038
BBC Children in Need England	30,330	48,589	(53,141)	-	25,778
BBC Children in Need Wales	2,028	13,522	(10,662)	-	4,888
BBC Children in Need North West	(1,159)	20,000	(10,595)	-	8,246
Treat Me Like This	2,530	-	(1,542)	-	988
HIV Friendly Schools	255	-	(255)	-	-
HYPNet	1,628	-	-	-	1,628
Total restricted funds	62,708	229,471	(218,211)	-	73,968
Unrestricted funds					
General funds	130,512	96,399	(97,504)	-	129,407
Total unrestricted funds	130,512	96,399	(97,504)	-	129,407
Total funds	193,220	325,870	(315,715)	-	203,375

16. Financial instruments at fair value

	2020 £	2019 £
Financial assets measured at fair value	3,535,977	-

Financial assets measured at fair value comprise listed investments.

17. Related party transactions

During the year one trustee received reimbursement for travel expenses of £26 (2019: two trustees, £235). The trustees are not aware of any other related party transactions during the year.