

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

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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.

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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 to 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.

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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.

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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."

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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.

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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 residentials 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;

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- 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.

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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.

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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.

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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.

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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.

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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.

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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

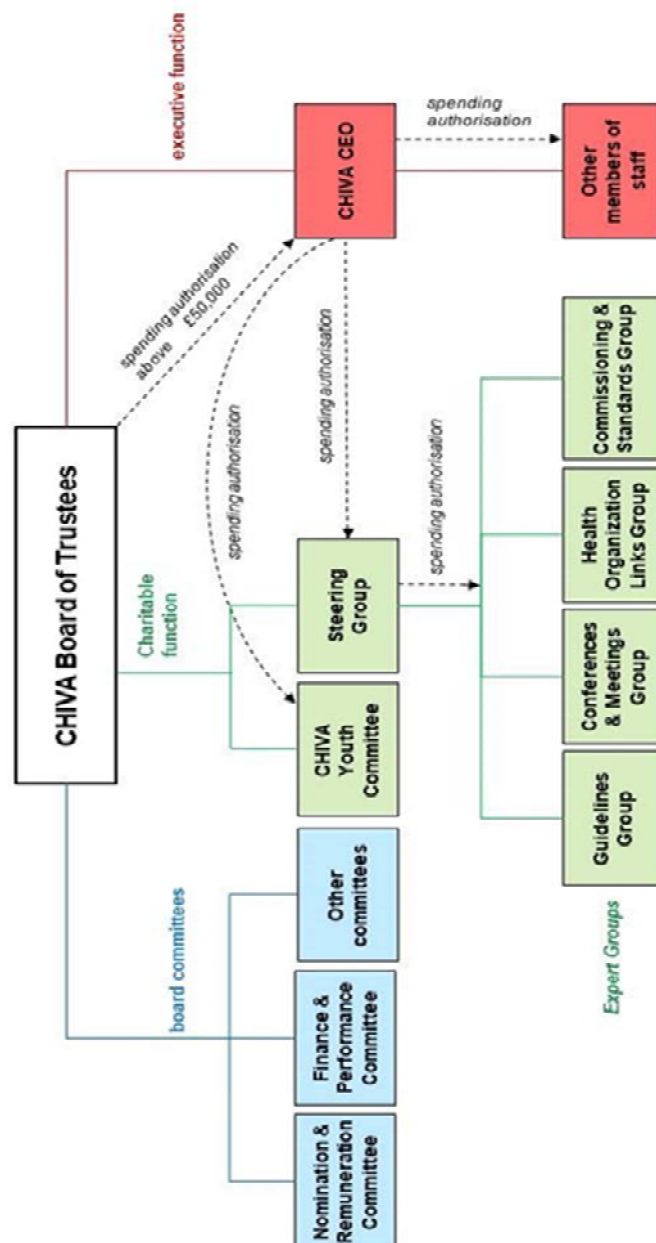
Report of the trustees

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 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 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

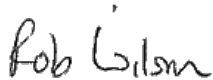
Our responsibilities for the audit of the financial statements

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
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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
--------------------	-----------------------

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:				
	Endowment £	Restricted £	Unrestricted £	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	<u>25</u>	<u>-</u>	<u>25</u>
Total income from charitable activities	<u>225,246</u>	<u>90,300</u>	<u>315,546</u>

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 No.	2019 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>2,842</u>
At 31 December 2020	<u>2,842</u>
Depreciation	
At 1 January 2020	906
Charge for the year	711
	<u>1,617</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	314,176	-
	<u>3,535,977</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	20,584	11,874
	<u>31,119</u>	<u>16,117</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>

	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>

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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

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.
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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.
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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.
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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.
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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.
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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.
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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.

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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.