

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	<p>Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:</p> <div><div>Dr Amanda Williams</div><div>Chair</div><div>Dr Velur Balasubramaniam</div><div>Dr Srinivas Bandi</div><div>Dr Jolanta Bernatoniene</div><div>Maria Caloudis</div><div>Prof Ali Judd</div><div>Susanna Keiderling</div><div>Pauline Maburutse</div><div>Sujantha Nadarajah</div><div>appointed 1 March 2021</div></div>
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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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.

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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.

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- 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

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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.

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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.

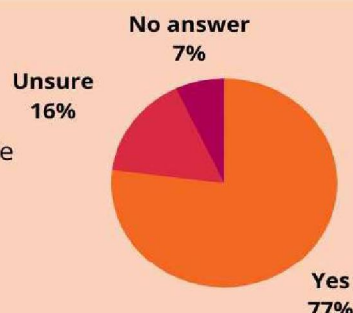
"I would definitely do this again. This is the funniest time ever. Because of COVID, it was really stressful [...] but at least I've done this CHIVA camp to make me feel really happy."

"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."

Freedom 2 Be camp 2021

77% planned to keep in touch with people they had met

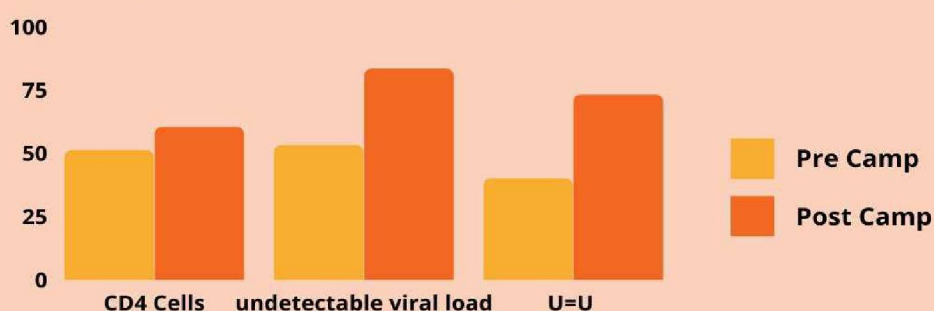


Overall HIV Knowledge increased

92% of participants got four or more out of six questions correct post-camp compared to 72% pre-camp.



Knowledge and understanding of key HIV terms Increased



Confidence in talking about HIV increased



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.

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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.

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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.

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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.

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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.

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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.

Report of the trustees

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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.

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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.

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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.

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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.

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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



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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.

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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

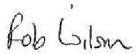
To the members of

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		4,097,921	149,860	41,631	4,289,412	4,190,652
Expenditure on:						
Raising funds		-	-	38,551	38,551	11,599
Charitable activities		-	171,524	234,009	405,533	242,649
Total expenditure	6	28,409	171,524	244,151	444,084	254,248
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	4,601,763	(17,381)	(134,303)	4,450,079	4,251,700
Reconciliation of funds:						
Total funds brought forward		3,724,116	92,116	638,843	4,455,075	203,375
Total funds carried forward		8,325,879	74,735	504,540	8,905,154	4,455,075

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

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:				
	Endowment £	Restricted £	Unrestricted £	2020 Total £
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

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
	230,391	155,714

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 No.	2020 No.
Average head count	6.3	3.3

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

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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	<u>3,724,116</u>	<u>4,097,921</u>	<u>(28,409)</u>	<u>604,751</u>	<u>(72,500)</u>	<u>8,325,879</u>
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	<u>92,116</u>	<u>149,860</u>	<u>(171,524)</u>	<u>-</u>	<u>4,283</u>	<u>74,735</u>
Unrestricted funds						
General funds	638,843	41,631	(244,151)	-	68,217	504,540
Total unrestricted funds	<u>638,843</u>	<u>41,631</u>	<u>(244,151)</u>	<u>-</u>	<u>68,217</u>	<u>504,540</u>
Total funds	<u>4,455,075</u>	<u>4,289,412</u>	<u>(444,084)</u>	<u>604,751</u>	<u>-</u>	<u>8,905,154</u>

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.
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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. There was an extension of the grant into 2021 due to COVID impacts. This grant term has now ended.
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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.

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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.

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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

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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.