

Chiva's 2022 Annual Report

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

Company no. 06337017
Charity no. 1122356



GROWING TOGETHER FOR
HEALTH AND HAPPINESS

Reference and administration details

Company no. 06337017

Charity no. 1122356

Registered office and operational address:

Orchard Street Business Centre

13 Orchard Street

Bristol

BS1 5EH

Trustees

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

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

*retired March 2022

Chief Executive Officer

Amanda Ely

Bankers

National Westminster Bank plc

Muswell Hill Broadway

London

N10 3SD

Auditors

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Report of the trustees

The reference and administrative information set out on the previous page forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

1. Mission statement

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

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

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

Public benefit statement

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

1.1 How we work

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

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

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

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

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

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

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

2. Activities, achievements and performance in 2022

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

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

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

2.1 Working with young people and their families

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

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

295

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

61

Hardship support interventions

73

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

10

Developed and performed the Art is Key musical

28

Young adults supported through our developing young adults programme

20

Young people were Chiva Youth Committee members

29

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

13

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



2.2 Freedom to Be Support Camp (F2B)

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

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



attended the 2022 support camp

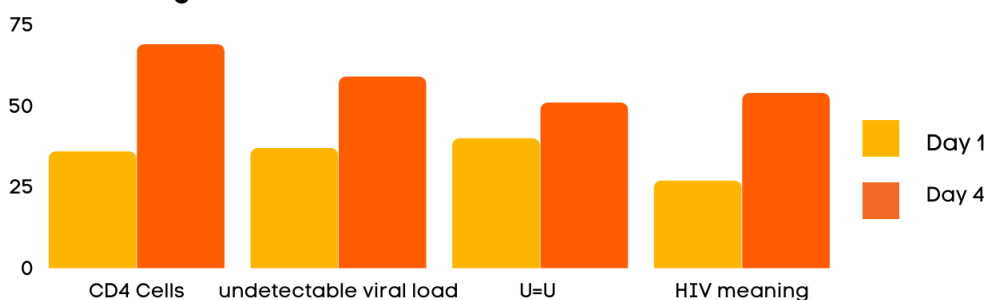


1 in 3 had never come to camp before

82%

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

HIV Knowledge increased



What camp participants say



2.3 Direct support work

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

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

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



Regional Support

165

Young people received support from our regional staff

5

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

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

Peer meet-up participant

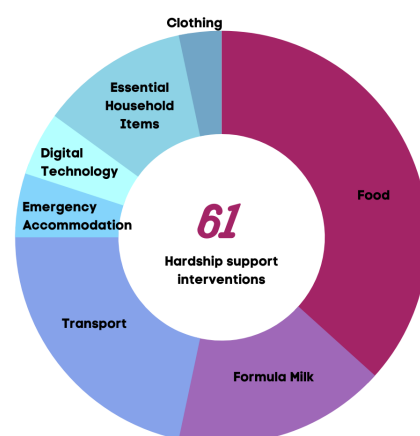
2.4 Hardship support

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

2.5 Arts engagement programme for older youth and young adults

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

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



2.6 Youth participation

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

The Chiva Youth Committee (CYC) comprises twenty young people who are aged under eighteen when joining the committee, who live with HIV. They meet regularly throughout the year and participate in and present at the Chiva national conferences for professionals and families. The CYC also engage with the media and public forums to campaign for improved awareness and understanding of HIV.

The CYC has subcommittees in order to delegate responsibilities and strengthen outputs from the group:

- The Youth Trials Board (YTB) provides the opportunity for young people to shape and influence the delivery of clinical trials, through engaging with clinical trial boards, ethics committees and supporting the development of patient information. The YTB is a subgroup of the CYC.
- The Campaigns Group focus on developing a new campaign to work on each year. In 2022 this was to raise awareness of HIV in schools and address ongoing stigma in schools.

Key CYC achievements in 2022 include:

- Producing the Chiva HIV toolkit for schools “Empower students: End HIV Stigma” which was launched in March at the UK Parliament.
- A YTB-delivered training session on communication with staff at the Clinical Trials Unit at the Medical Research Council in London in April.
- A presentation at Chiva’s annual conference in May, including sharing guidance developed by the CYC on communicating with young people in clinics.
- Meeting regularly with CAYA (Committee of African Youth Advisors, a group coordinated by the Elizabeth Glaser Foundation) to share ideas and collaborate.
- Leading a consultation on taking medicines at the Chiva annual support camp to use in the development of a series of resources on HIV and taking medicines which are planned for 2023.
- Attending the International AIDS conference in Montreal, Canada in July. Members of the CYC chaired sessions exploring the experiences of young people living with HIV globally, presented on their involvement in the Youth Trials Board programme, and joined a panel discussion on life span experiences of living with HIV, as well as extensive networking opportunities through the event and a private meeting with a UK MP also attending the conference.



2.7 Positively Spoken

Positively Spoken is run in collaboration with the British Library Sound Archive, recording the life stories of young people who have grown up with HIV. Working with oral historians, Chiva developed this project, training a youth team to work on the project and take on interviewer, design and communications roles.

So far, 24 life stories have been recorded through a residential programme, which ran throughout 2022. This approach enabled social support to be offered alongside recording, over a weekend. The recordings will be archived at the British Library Sound Archive, which ensures these stories are preserved to provide future understanding of the lives of young people who grew up living with HIV.

In addition, an abstract was accepted to take this project to the International AIDS Conference. Six life stories from young adults around the world who have grown up with HIV were recorded at the conference, and two posters were accepted at the conference. A podcast is being developed from these recordings, to be shared in 2023.

2.8 Support for families

Chiva identified family support as an expansion area for our direct work programme. Recognising the ongoing challenges which HIV can present in families and also the impacts of wider socio-economic contexts. Increasing family-based work has helped Chiva achieve more systemic impact on improving young people's lives.

Regional staff support the wider family and this is particularly so with hardship support. In addition, Chiva have been focused on increasing support for parents.

Dedicated pages on the Chiva website were developed in 2022 with information and guidance for parents and carers of young people growing up with HIV.

Chiva delivered a Families Conference in March 2022, which was attended by around 65 parents/carers and young people. Resulting from feedback from parents and carers attending this event, and their identified need to build more networks with other parents and families, Chiva now plans to deliver a residential for families in 2023.

What Family conference attendees say

I am more happy with my HIV than before I came here

I really enjoyed it and felt warm about getting to know others and their personal stories

2.9 Expanding support for older young people

Older young people who have grown up with HIV are supported via the regional project support and national project staff undertaking individual support work and access to hardship support for practical help, particularly for young people/adults living alone/ studying etc. Older young people are also able to access the Art is Key project and a range of 'participation' opportunities.



"They were talking about HIV on the TV and there was just this real, utter silence in the house."

Chiva have worked with the Terrance Higgins Trust, who provide a 'Work Positive' employment mentoring programme and access to counselling.

Chiva decided to extend its provision for older young people and began this with a residential weekend for young adults in November 2022, to consult them about their needs from a new programme from Chiva focused on the 18+ age group, and to gain young people's involvement in the development of this programme.

A working group has been established involving young people in the development and design of a new package of support-focused activities and resources planned for delivery from 2023. This programme will focus on achieving quality of life in adulthood, whilst continuing to support the impacts and challenges which HIV can bring.

3. Working with professionals

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

3.1 Conferences and meetings

The Chiva Annual Conference was held as a hybrid event in March 2022. The conference focused on looking back at achievements in paediatric HIV in the past 20 years and aligned with reflecting on the journey of the charity. Taking a forward-looking focus, the conference also sought views from attendees about what the next stage of Chiva's journey should include. Three further education meetings for professionals were delivered by Chiva throughout the year.

Education meetings for health and social care professionals held in 2022

- Long-acting injectables (42 attendees)
- "Best of CROI" - feeding back key highlights from the Conference on Retroviruses and Opportunistic Infections (62 attendees)
- Evaluation of Chiva's support camp, 'Heads Up' psychological support intervention study and Paediatric Service Specification on HIV (46 attendees)

190

professionals were members of Chiva in 2022

Quarterly member newsletters were delivered

On average read by 86 Chiva members

Updating on Chiva's activities, sharing relevant events, training and recent publications.

Chiva presented at two conferences held by BHIVA (British HIV Association) in 2022 and also at NHIVNA (HIV Nurses Association). These collaborations are of particular importance because of the increasing number of young people entering adult care from paediatrics, often with more complex medical management and a more complex treatment experience. Chiva works to enhance understanding of these issues to improve the readiness in adult clinics for young patients moving on to access their care there.

16th Annual Chiva Conference

Celebrating 20 years of Chiva: Past. Present. Future

131

delegates attended (98 in person and 33 online).



strongly agreed or agreed that the programme was relevant, well structured, and met their expectations.



agreed that the overall standard of presentations was high and that they were clear and easy to follow.

"A truly, wonderful, insightful and inspirational conference! I really learnt a lot and made new friends not only to benefit me but also the service..."

"absolutely loved the conference. The most enjoyable one I have been to (first time at Chiva conference)"

3.2 Guidelines group

This group take responsibility for the peer review and update of existing Chiva guidelines and identifying the need for new guideline development.

In addition to reviewing and updating guidelines on an ongoing basis, last year the group coordinated the development of new sexual health guidelines, and began work reviewing the Chiva Standards of Care.

3.3 Health organisation links

This group leads on links with other health organisations, coordinating responses to consultations and leads on generating content for the quarterly Chiva members newsletter. The group lead has initiated very helpful meetings between Chiva and wider organisations.

Key involvement coordinated by this group in 2022 includes:

- Providing extensive responses to parliamentary consultations on quality of life and HIV and also addressing the needs of Black, Asian and minority ethnic communities and HIV, led by the APPG (All Party Parliamentary Group) on HIV;
- Providing information to inform the development of the HIV Action Plan for Wales;
- Ongoing meetings with key partners and stakeholders like BHIVA / NHIVNA; and
- Seeking opportunities to engage with wider relevant health associations such as BPAIIG the specialty group on allergy, immunity and infections at the RCPCH (Royal College of Paediatrics and Child Health).

3.4 Audits and commissioning

In 2022, Chiva worked on the following:

1. Collaborating with the BHIVA audits group on testing children of adults with HIV;
2. Transition experiences; and
3. The experiences of children and young people with HIV who have been adopted or placed in foster care.

A working group for updating the NHS Service Specification for Paediatric HIV was established. This group met regularly to determine the best approach to delivering services which ensure expert, specialist provision for children growing up with HIV in the UK is maintained as numbers decline.

4. Awareness raising and provision of information

The Chiva website has been regularly updated with news and information for the different audiences it serves; children and young people, parents and carers, healthcare professionals and wider professionals. It offers a hub of resources: those for clinical use and to support the wider understanding of HIV. It also provides information for young people on projects and support offered by Chiva and how they can get involved.

There is a professional members' area which is accessed via a secure login, with increased access to resources for professional members, such as conference and meeting presentation recordings, resources produced by young people, and recordings not in the public domain. In 2022 the website underwent a redesign in line with the rebranding of the organisation.

4.1 Social media

Chiva has a strong presence on Twitter, with nearly 3,800 followers, and regularly uses social media channels to communicate with partners in the HIV sector and wider stakeholder organisations and individuals, as well as raising awareness and challenging myths which can prevail in the public domain, including on social media. The platforms serve to communicate our work activities and deliver campaign messaging. New resources are launched via social media campaigns to maximise reach.

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

Chiva website and social media in 2022

Website

16,000 unique visitors to the Chiva website.

Social media

Launched a public Instagram account and LinkedIn page.

YouTube

35,048 views on Chiva's YouTube account.



Contact a school you know: Help end HIV Stigma on World AIDS Day

Our World AIDS Day campaign was shared across social media platforms. This included Dua Lipa sharing a post on her Instagram story.

5. External factors affecting achievements

The COVID pandemic continued to present risks to Chiva's activities, with restrictions on face-to-face contact work and staff required to work from home at times at the start of the year. Our contingency and continuity planning set out in 2020 to address these risks continued with contingencies for specific scenarios and management of risks, adaptation of service delivery (i.e. use of online delivery and telephone support) whilst aiming to continue achieving the charity's mission.

Compliance with governance requirements

Steering Group and Trustee Board membership approval was sought via virtual communication in place of a face-to-face AGM. All Trustee board meetings were held virtually in 2022.

6. Financial review

ViiV HealthCare UK and Gilead Sciences provided sponsorship support for the delivery of Chiva's Annual Conference.

Gilead Sciences provided sponsorship for staff and young people to attend the International AIDS Conference in Montreal.

'Raise Your Hands' provided Chiva a charity grant which supports our general project-related work and is not restricted to a specific project.

Donations received from The Drue Heinz Legacy Trust in previous years continue to provide Chiva with an endowment income securing the work of the charity and ensuring future financial stability. The Trustees agreed to begin taking a quarterly income from the investment to provide the funds for our core services and expansion work and enable us to meet our charity objectives. The amount of investment-related income drawn is regularly reviewed by the Finance Committee in line with budget requirements.

The National Lottery Heritage Fund (NLHF) provided a grant in 2021 to deliver a new oral history project, Positively Spoken. The funds received cover the multi-year oral history project, with further funds from the NLHF expected in 2023.

Fundraising will continue to seek charitable grant funding for the larger project delivery and sponsorship sought to cover the costs of delivering our conferences, and provide reduced cost access to participants.

6.1 Investment policy

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

The Trustees confirmed the objectives of the charity with the investment managers, and discussed the level of risk required to achieve them and the Trustees' appetite for risk. A portfolio with a moderate level of risk was advised as typically an appropriate starting point for charities with both short and long-term objectives.

A portfolio of this type carries volatility risk, though the risks of absolute loss are reduced by investing in a well-diversified, balanced portfolio and leaving the assets invested over a long period of time.

This includes ensuring that no one direct equity should account for more than 5% of the portfolio; no collective investment should account for more than 10% of the portfolio.

The performance is monitored on a quarterly basis and analysed in the managers' investment report provided to the Trustees.

6.2 Reserves policy

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

The charity held the following funds at year end:

- Expendable endowment funds of £7,227,620 to be used to generate an investment income for the charity, and to be drawn down upon for the expansion of the charity's work;
- Restricted funds of £479 which have been raised for specific projects undertaken; and
- General funds of £287,840 which will be used to fund core services and expansion work in the next financial year.

On the basis of the current reserves held, the Trustees consider it appropriate to adopt the going concern basis for the preparation of the accounts, as detailed in note 1(b) to the accounts.

6.3 Risk assessment

Our contingency and continuity planning established in 2020 in response to the impacts of the COVID pandemic ensured we were able to still achieve success in the delivery of our mission, through adaptation of our activities and being responsive to new emerging needs.

Receipt of the donation referenced above which provides Chiva an endowment income has provided us with financial security which mitigates against the loss of charitable grant funding which is more unstable in current times.

Some risks are present with investing and the trustees ensured a vigorous assessment of risk was undertaken in consultation with the investment managers.

7. Plans for the future

Future plans include continued delivery of our current direct work programme with young people and their families. Feedback from our service users indicates the need for these services remain high.

Chiva will continue to engage with clinics around the country to assess for needs with additional staff support in their teams to address the psychosocial support needs of young people and their families. Through ongoing assessment of need we will be able to support and respond accordingly.

Development of a psychological support access programme responding to feedback from our key stakeholders is a priority due to the extreme challenge of accessing psychological support for young people within the NHS and the extensive waiting time often faced when trying to access therapeutic services from anywhere.

Chiva have been consulting with specialist psychologists across the country to understand more about provision and the most effective way for us to respond to the need.

Chiva have been working on enhancing understanding of the impact of early life adversities and trauma. For example work on the impact of childhood ACEs (Adverse Childhood Experiences). Ensuring access to therapeutic support is an important focus for the charity going forward in an effort to mitigate against some of the enduring effects of these childhood adversities.

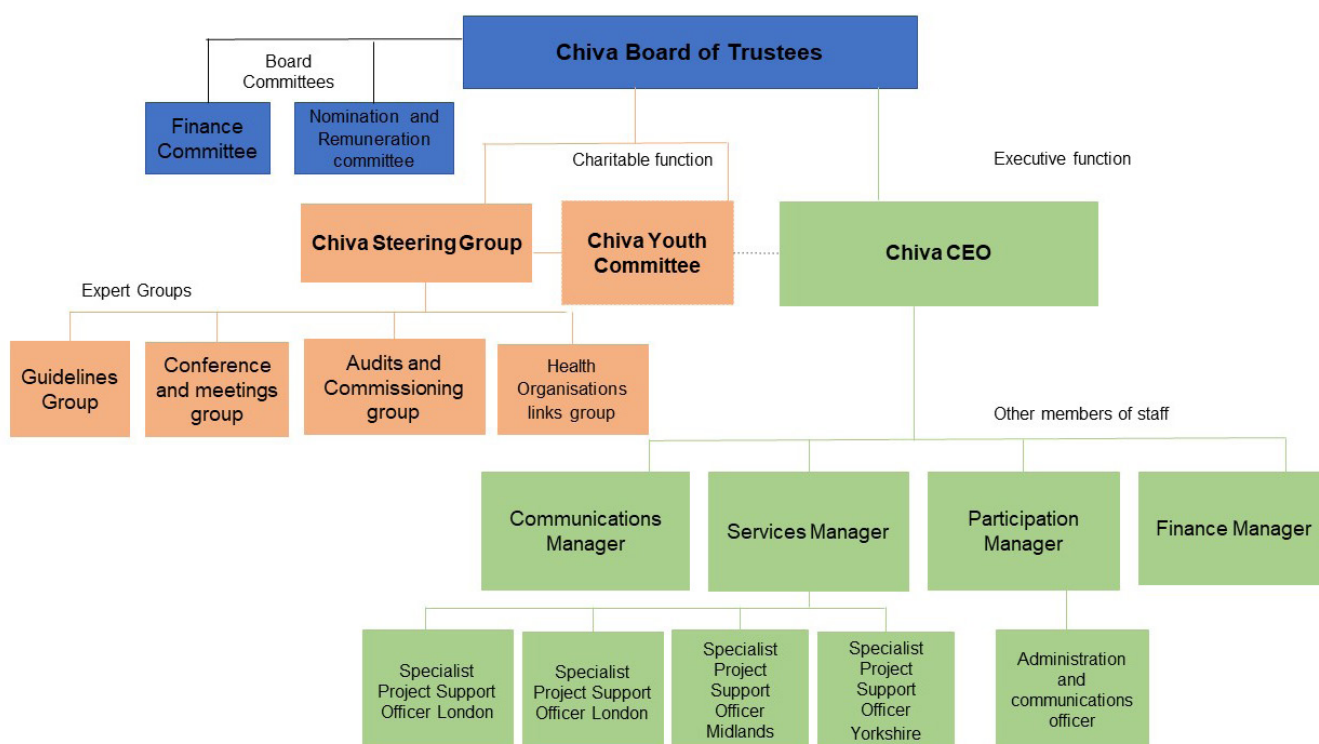
Increased support will continue with older young people who have grown up with HIV and moved into adult care with a dedicated new programme for the over eighteens being developed.

Chiva will continue to produce engaging resources including films, podcasts and other creative resources which raise awareness of HIV to the wider public. In addition, plans for 2023 include a series of HIV and medicines resources, co-produced with young people and in partnership with NAM Aidsmap.

Chiva professional support provided through our membership services and the work of the Chiva Steering Group will continue with a national conference planned for March 2023, and education meetings through the year, as well as ongoing review and development of clinical guidelines and resources, and work on audits and contributing to research, consultations and calls for evidence. Chiva has played an important role informing the commissioning of paediatric HIV services in the NHS and will continue to strive to advocate for these specialist services in commissioning groups ongoing, including managing the transition to adult care and ensuring effective adolescent friendly services are developed.

This will require increased collaboration between Chiva and other associations such as BHIVA and NHIVNA to best meet the needs of the young adult population who have moved on from paediatric care.

8. Objects, structure, governance and management



The Children's HIV Association is a charitable company limited by guarantee, and is governed by its Memorandum and Articles of Association, dated 28 August 2012. Members of the Trustee board are as such also company directors. The Chiva Governance Handbook developed in 2020 replaces previous charity bye laws, and provides terms of reference for our governance structure.

In accordance with Chiva's Governance Handbook, there should be at least seven Trustees, and at least 50% of the Trustees selected from the members of the Chiva Steering Group with the remaining having appropriate qualifications and skills, identified as needed by the Nomination and Remuneration committee. The Trustees have agreed that one Trustee should be someone who connects through lived experience with the beneficiaries of the organisation. The Board is required to appoint a Chair from amongst the HIV Professional Trustees who are also members of the Steering Group.

8.1 Our legal objectives

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

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

8.2 The policies and procedures adopted for the induction and training of trustees

New trustees are provided the following:

- Charity Commission of England and Wales leaflet CC3(a) – 'The Essential Trustee: an introduction';
- Competing interest disclosure form;
- Copy of the Chiva Governance Handbook;
- Level of time commitment expected regarding attendance at Board meetings;
- Trustee declaration form;
- Chiva Safeguarding Policy;
- In-house training on trustee roles and responsibilities; and
- Safeguarding training for trustees.

8.3 Steering Group

The Steering Group's purpose is to oversee the professional functions of the Charity. The Steering Group can have up to 12 members, elected by the membership, which include members that also sit on the Board of Trustees. The Steering Group ensures that the charity continues to benefit from the expertise of the specialist HIV sector and that sector priorities inform the work of the charity. A number of expert groups are formed from members of the Steering Group; Guidelines, Conferences and Meetings, Health Organisation Links, and Audits and Commissioning. In 2022 there were 12 members of the Steering Group.

8.4 Chief Executive

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

The current Chiva CEO is a long standing member of staff who has worked with Chiva for many years. Prior to taking the role as CEO in 2015 they had provided professional consultancy to the organisation on the development and delivery of services, attending to specific organisational issues such as safeguarding, policy development, and recruitment and training of volunteers. The Chiva CEO is a qualified social worker with extensive specialist experience of supporting young people and families living with HIV in both statutory and voluntary sector organisations as well as having worked in higher education as a social work lecturer and practice assessor.

8.5 Professional services and advisors:

- Brewin Dolphin Ltd - Investment management company;
- Godfrey Wilson Ltd – Accountants. Provided payroll in 2022 and carried out the charity audit; and
- Citation Company Ltd – Provided HR advice and support with recruitment packs.

8.6 Partnerships:

- Chiva maintains an active partnership with other national HIV associations such as BHIVA, NHIVNA, HIVPA;
- Chiva provides a resource for relevant national organisations, such as the Department of Health, Commissioning Authorities, NHS England and Royal Colleges, (such as RCPCH, RCOG, RCN) and the All Party Parliamentary Group on HIV/ AIDS;
- Chiva has partnerships with the HIV voluntary sector across the UK, such as Terrence Higgins Trust, National AIDS Trust, NAM Aidsmap, Positively UK, Metro Charity, Blue Sky Trust, Leeds Skyline, Sahir House, and The Food Chain;
- Chiva works with Turtle Key Arts to deliver our Art is Key arts engagement programme;
- Chiva regularly partners with AYPH (Association for Young People's Health);
- Chiva is a member of the Fast Track Cities Initiative steering group in Bristol and the Stigma working group; and
- Chiva is a member of HIV Outcomes Group Steering Group (An initiative improving outcomes and quality of life for people with HIV across Europe).

9. Statement of responsibilities of the trustees:

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

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

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

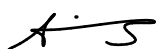
The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

Auditors

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

Approved by the trustees on 23 March 2022 and signed on their behalf by



Dr Amanda Williams
Trustee

Independent auditors' report

To the members of

Children's HIV Association Limited

Opinion

We have audited the financial statements of Children's HIV Association Limited (the 'charity') for the year ended 31 December 2022 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

Independent auditors' report

To the members of

Children's HIV Association Limited

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

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

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

Responsibilities of the trustees

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

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

Independent auditors' report

To the members of

Children's HIV Association Limited

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- (1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.
- (2) We reviewed the charity's policies and procedures in relation to:
 - Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
 - Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.
- (3) We inspected the minutes of trustee meetings.
- (4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.
- (5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.
- (6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.
- (7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:
 - Testing the appropriateness of journal entries;
 - Assessing judgements and accounting estimates for potential bias;
 - Reviewing related party transactions; and
 - Testing transactions that are unusual or outside the normal course of business.

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

Independent auditors' report

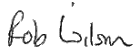
To the members of

Children's HIV Association Limited

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

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Date: 23 March 2023

Rob Wilson FCA
(Senior Statutory Auditor)

For and on behalf of:

GODFREY WILSON LIMITED

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

Children's HIV Association Limited

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

For the year ended 31 December 2022

	Note	Endowment £	Restricted £	Unrestricted £	2022 Total £	2021 Total £
Income from:						
Donations	3	-	-	4,270	4,270	4,002,985
Charitable activities	4	-	2,600	50,930	53,530	188,412
Other income		-	-	4,520	4,520	-
Investments	5	-	-	153,477	153,477	98,015
Total income		-	2,600	213,197	215,797	4,289,412
Expenditure on:						
Raising funds		-	-	55,484	55,484	38,551
Charitable activities		-	138,635	399,902	538,537	405,533
Total expenditure	7	40,745	138,635	414,641	594,021	444,084
Net income / (expenditure) before gains		(40,745)	(136,035)	(201,444)	(378,224)	3,845,328
Net gains on investments	11	(1,010,991)	-	-	(1,010,991)	604,751
Net income / (expenditure)		(1,051,736)	(136,035)	(201,444)	(1,389,215)	4,450,079
Transfers between funds		(46,523)	61,779	(15,256)	-	-
Net movement in funds	8	(1,098,259)	(74,256)	(216,700)	(1,389,215)	4,450,079
Reconciliation of funds:						
Total funds brought forward		8,325,879	74,735	504,540	8,905,154	4,455,075
Total funds carried forward		<u>7,227,620</u>	<u>479</u>	<u>287,840</u>	<u>7,515,939</u>	<u>8,905,154</u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 14 to the accounts.

Children's HIV Association Limited

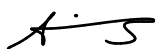
Balance sheet

As at 31 December 2022

	Note	£	2022 £	2021 £
Fixed assets				
Investments	11		<u>6,992,465</u>	<u>8,012,328</u>
Current assets				
Debtors	12	5,713		5,616
Cash at bank and in hand		<u>537,915</u>		<u>897,885</u>
		543,628		903,501
Liabilities				
Creditors: amounts falling due within 1 year	13	<u>(20,154)</u>		<u>(10,675)</u>
Net current assets			<u>523,474</u>	<u>892,826</u>
Net assets	14		<u><u>7,515,939</u></u>	<u><u>8,905,154</u></u>
Funds	15			
Endowment funds			7,227,620	8,325,879
Restricted funds			479	74,735
Unrestricted funds			<u>287,840</u>	<u>504,540</u>
Total charity funds			<u><u>7,515,939</u></u>	<u><u>8,905,154</u></u>

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

Approved by the trustees on 23 March 2023 and signed on their behalf by



Dr Amanda Williams
Trustee

Children's HIV Association Limited

Statement of cash flows

For the year ended 31 December 2022

	2022	2021
	£	£
Cash used in operating activities:		
Net movement in funds	(1,389,215)	4,450,079
Adjustments for:		
Gains / losses on investments	1,010,991	(604,751)
Loss on disposal of fixed assets	-	1,225
Dividends and interest from investments	(153,477)	(98,015)
(Increase) / decrease in debtors	(97)	25,503
Increase / (decrease) in creditors	9,479	(5,706)
Net cash provided by / (used in) operating activities	<u>(522,319)</u>	<u>3,768,335</u>
Cash flows from investing activities:		
Dividends and interest from investments	153,477	98,015
Proceeds from the sale of investments	811,907	1,637,001
Purchase of investments	<u>(803,035)</u>	<u>(5,508,601)</u>
Net cash provided by / (used in) investing activities	<u>162,349</u>	<u>(3,773,585)</u>
Increase / (decrease) in cash and cash equivalents in the year	(359,970)	(5,250)
Cash and cash equivalents at the beginning of the year	<u>897,885</u>	<u>903,135</u>
Cash and cash equivalents at the end of the year	<u><u>537,915</u></u>	<u><u>897,885</u></u>

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2022

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Children's HIV Association Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. The charity holds unrestricted, general reserves of £287,840 and, in addition to its investments, a cash balance of £537,915. The trustees consider that the charity has sufficient reserves to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

c) Income

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

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

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

d) Donated services and facilities

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

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

e) Investment income

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

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2022

1. Accounting policies (continued)

f) Funds accounting

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

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

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

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support costs

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

i) Listed investments

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

j) Debtors

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

k) Cash at bank and in hand

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

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2022

1. Accounting policies (continued)

l) Creditors

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

m) Financial instruments

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

n) Pension costs

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

o) Foreign currency transactions

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

p) Accounting estimates and key judgements

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

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

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

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2022

2. Prior period comparatives: statement of financial activities

	Endowment £	Restricted £	Unrestricted £	2021 Total £
Income from:				
Donations	4,000,000	230	2,755	4,002,985
Charitable activities	-	149,630	38,782	188,412
Investments	-	-	98,015	98,015
Total income	4,000,000	149,860	139,552	4,289,412
Expenditure on:				
Raising funds	28,409	-	10,142	38,551
Charitable activities	-	171,524	234,009	405,533
Total expenditure	28,409	171,524	244,151	444,084
Net income / (expenditure) before gains	3,971,591	(21,664)	(202,520)	3,845,328
Net gains on investments	604,751	-	-	604,751
Net income / (expenditure)	4,576,342	(21,664)	(202,520)	4,450,079
Transfers between funds	25,421	4,283	(29,704)	-
Net movement in funds	4,601,763	(17,381)	(232,224)	4,450,079

3. Income from donations

	Endowment £	Restricted £	Unrestricted £	2022 Total £
Total donations	-	-	4,270	4,270
Prior year comparative:				
	Endowment £	Restricted £	Unrestricted £	2021 Total £
Total donations	4,000,000	230	2,755	4,002,985

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2022

4. Income from charitable activities

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

Prior year comparative

	Restricted £	Unrestricted £	2021 Total £
Grants			
BBC Children in Need Wales	10,000	-	10,000
Raise Your Hands	-	15,000	15,000
Estee Lauder	10,000	-	10,000
Barbet Charitable Trust	92,280	-	92,280
National Lottery Heritage Fund	37,350	-	37,350
Conference sponsorship			
Gilead Sciences	-	6,500	6,500
ViiV Healthcare UK	-	8,000	8,000
Self generated			
Conference	-	1,791	1,791
Membership	-	1,350	1,350
Services, training, etc.	-	5,961	5,961
Miscellaneous income	-	180	180
Total income from charitable activities	149,630	38,782	188,412

5. Income from investments

	2022 Total £	2021 Total £
Total income from dividends and interest	153,477	98,015

All investment income in the current and prior year was unrestricted.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2022

6. Government grants

The charity receives government grants to help fund charitable activities. In the year ending 31 December 2022 there were no government grants received by the charity. In the prior year ended 31 December 2021, government grant funding came from the National Lottery Heritage Fund. The total value of these grants were £37,350. There are no unfulfilled conditions or contingencies attaching to these grants in 2022.

7. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2022 Total £
Direct and project costs	-	192,968	106	193,074
Staff costs (note 9)	12,911	280,930	7,747	301,588
Other staffing costs	-	3,766	6,859	10,625
Premises and running costs	1,828	35,229	3,030	40,087
Monitoring and evaluation costs	-	-	7,902	7,902
Investment manager fees	40,745	-	-	40,745
Sub-total	55,484	512,893	25,644	594,021
Allocation of support and governance costs	-	25,644	(25,644)	-
Total expenditure	55,484	538,537	-	594,021

Total governance costs were £8,539 (2021: £7,053).

Prior year comparative

	Raising funds £	Charitable activities £	Support and governance costs £	2021 Total £
Direct and project costs	-	121,505	171	121,676
Staff costs (note 9)	8,943	216,081	5,367	230,391
Other staffing costs	-	2,921	11,773	14,694
Premises and running costs	1,199	37,793	2,922	41,914
Monitoring and evaluation costs	-	-	7,000	7,000
Investment manager fees	28,409	-	-	28,409
Sub-total	38,551	378,300	27,233	444,084
Allocation of support and governance costs	-	27,233	(27,233)	-
Total expenditure	38,551	405,533	-	444,084

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2022

8. Net movement in funds

This is stated after charging:

	2022 £	2021 £
Loss on disposal of fixed assets	-	1,225
Depreciation	Nil	Nil
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses (note 17)	106	171
Auditors' remuneration:		
▪ Statutory audit (including VAT)	6,600	6,240
▪ Other services (including VAT)	886	798

9. Staff costs and numbers

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	226,645	159,663
Social security costs	15,638	10,278
Pension costs	15,948	8,942
Freelance costs	43,357	51,508
	301,588	230,391

No employee earned more than £60,000 during the year.

The key management personnel of the charitable company comprises the Chief Executive Officer/CHIVA Manager. The total employee benefits of the key management personnel were £62,013 (2021: £59,264).

	2022 No.	2021 No.
Average head count	10.2	6.3

10. Taxation

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

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2022

11. Investments

	2022	2021
	£	£
Listed investments:		
Market value at 1 January 2022	8,012,328	3,535,977
Additions	803,035	5,508,601
Disposals proceeds	(811,907)	(1,637,001)
Realised and unrealised gains / (losses)	(1,010,991)	604,751
Market value at 31 December 2022	<u>6,992,465</u>	<u>8,012,328</u>
Historical cost at 31 December 2022	<u>7,215,776</u>	<u>7,254,143</u>

12. Debtors

	2022	2021
	£	£
Prepayments	2,513	2,416
Other debtors	<u>3,200</u>	<u>3,200</u>
	<u>5,713</u>	<u>5,616</u>

13. Creditors: amounts due within 1 year

	2022	2021
	£	£
Trade creditors	10,761	2,132
Accruals	7,017	7,251
Other creditors	<u>2,376</u>	<u>1,292</u>
	<u>20,154</u>	<u>10,675</u>

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2022

14. Analysis of net assets between funds

	Endowment funds £	Restricted funds £	Unrestricted funds £	Total funds £
Investments	6,992,465	-	-	6,992,465
Current assets	235,155	479	307,994	543,628
Current liabilities	-	-	(20,154)	(20,154)
Net assets at 31 December 2022	<u>7,227,620</u>	<u>479</u>	<u>287,840</u>	<u>7,515,939</u>
Prior year comparative				
	Endowment funds £	Restricted funds £	Unrestricted funds £	Total funds £
Investments	8,012,328	-	-	8,012,328
Current assets	313,551	74,735	515,215	903,501
Current liabilities	-	-	(10,675)	(10,675)
Net assets at 31 December 2021	<u>8,325,879</u>	<u>74,735</u>	<u>504,540</u>	<u>8,905,154</u>

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2022

15. Movements in funds

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

Purposes of endowment funds

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

Purposes of restricted funds

Art is Key The Art is Key project is an arts engagement project which enables young people to explore and express experiences of growing up with HIV through engagement with creative and performance arts. Professional artists lead this project and it culminates in the production of a performance piece to be shared with wider audiences.

15. Movements in funds (continued)

Purposes of restricted funds (continued)

Life Growing Up Performances	This project developed from the Art is Key project above and resulted in the development of a film, and live performance piece. 'Life Growing Up' is a spoken word, story telling piece including music, written directly from the experiences and thoughts which young people taking part in the Art is Key project shared, about their experiences growing up with HIV. CHIVA have been funded to provide on going live performances of 'Life Growing Up' through this restricted fund.
Summer Camp Project	The Freedom 2 Be support camp is the biggest direct support project that CHIVA delivers. Its aims are to address the social isolation young people growing up with HIV can face, through providing them access to a significant network of young people also living with HIV across the UK. Freedom 2 Be also aims to enhance HIV knowledge and understanding through delivery of HIV knowledge workshops and providing support around understanding HIV. Freedom to Be aims to enhance young peoples' confidence and aspirations for the future through the workshop and activity programme provided and involvement of older people living with HIV in the delivery of camp.
BBC Children in Need Wales	The Wales Project supports children and young people living with HIV in Wales, and also those closely affected by HIV through living in families where a parent / sibling lives with HIV. This project provides one to one support to children, young people and their families, support in clinics and regular peer group meet ups. Young People living in Wales are also supported to attend the annual CHIVA Support Camp.
Treat Me Like This	Treat Me Like This is a patient engagement project which produces resources and guidelines for clinics to ensure clinical care is directly lead by young patient experiences and wishes.
HYPNet	HYPNet is a network of professionals who are working together to support the clinical care of young people living with HIV, who have transitioned to adult care from paediatrics. This project supports their professional learning and development.
Oral History Project	Positively Spoken is an oral history project collecting the life stories of people who grew up living with HIV in the UK, developed by CHIVA in 2021 and working in partnership with The British Library. A youth team has been formed to deliver the project and work with mentors to interview 50 young people, to record their life stories, for archiving in the British Library Oral History Sound Archives.

15. Movements in funds (continued)

Unrestricted projects

Core

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

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

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

CHIVA have been contracted by UNICEF to provide occasional training and development support to professionals working with children and young people living with HIV in other countries.

Transfers between funds

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

Fund in deficit

The fund in deficit represents a recoverable overspend in a two year project.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2022

15. Movements in funds (continued)

Prior year comparative	At 1 January 2021 £	Income £	Expenditure £	Gains/ losses £	Transfers between funds £	At 31 December 2021 £
Endowment funds:						
Expendable endowments						
Drue Heinz Charitable Trust	3,724,116	4,000,000	(28,409)	604,751	25,421	8,325,879
Total endowment funds	<u>3,724,116</u>	<u>4,000,000</u>	<u>(28,409)</u>	<u>604,751</u>	<u>25,421</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	139,552	(244,151)	-	(29,704)	504,540
Total unrestricted funds	<u>638,843</u>	<u>139,552</u>	<u>(244,151)</u>	<u>-</u>	<u>(29,704)</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>

16. Financial instruments at fair value

	2022 £	2021 £
Financial assets measured at fair value - listed investments	<u>6,992,465</u>	<u>8,012,328</u>

17. Related party transactions

During the year two trustees received reimbursement for travel expenses of £106 (2021: one trustee, £171 for travel expenses). The trustees are not aware of any other related party transactions during the year.