



GROWING TOGETHER FOR
HEALTH AND HAPPINESS

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



Company no. 06337017
Charity no. 1122356

REFERENCE AND ADMINISTRATION DETAILS

REGISTERED OFFICE AND OPERATIONAL ADDRESS

Orchard Street Business Centre
13 Orchard Street
Bristol
BS1 5EH

TRUSTEES

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

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

CHIEF EXECUTIVE OFFICER

Amanda Ely

BANKERS

National Westminster Bank plc
Muswell Hill Broadway
London
N10 3SD

AUDITORS

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

INVESTMENT MANAGERS

Brewin Dolphin
12 Smithfield Street
London
EC1A 9BD

REPORT OF THE TRUSTEES

CHARITY MISSION STATEMENT

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

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

PUBLIC BENEFIT STATEMENT

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

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

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

HOW WE WORK

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

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

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

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

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

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

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

ACHIEVEMENTS IN 2023

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

ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE IN 2023

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

Three pillars have been developed to guide our objectives:

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

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

ACHIEVEMENTS IN 2023

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

327

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

119

Hardship support interventions

52

Young adults supported through our young adults programme

18

Young people were Chiva Youth Committee members

47

Family members attended Chiva's first families residential

78

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

156

Received support from our regional Support staff

34

Had peer leadership and project delivery roles

25

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

KEY EVENTS HELD DURING THE YEAR

MARCH 2023

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

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

ACHIEVEMENTS IN 2023



APRIL 2023

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

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

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

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



MAY 2023

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

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

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

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

ACHIEVEMENTS IN 2023

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

THE BLUEPRINT: SUPPORT FOR YOUNG ADULTS



This new young adults programme delivered:

Zoom
Workshops

One-to-one
support calls

Meet-up
day focusing
on careers

4-day
retreat in
Oxfordshire

52 young adults living with HIV participated in the programme

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

AUGUST 2023

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

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

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

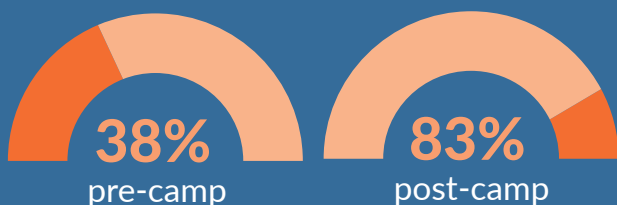
ACHIEVEMENTS IN 2023

HIV RELATED KNOWLEDGE



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

Understanding of U=U:



TALKING ABOUT HIV



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

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



GAINING CONFIDENCE



Participants made friends and became more confident:

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

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

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

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

Parent / carer of camp participant



ACHIEVEMENTS IN 2023

PROGRAMME ACTIVITY THROUGH THE YEAR

EXPANDING SUPPORT TO YOUNG PEOPLE AND FAMILIES LOCALLY

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

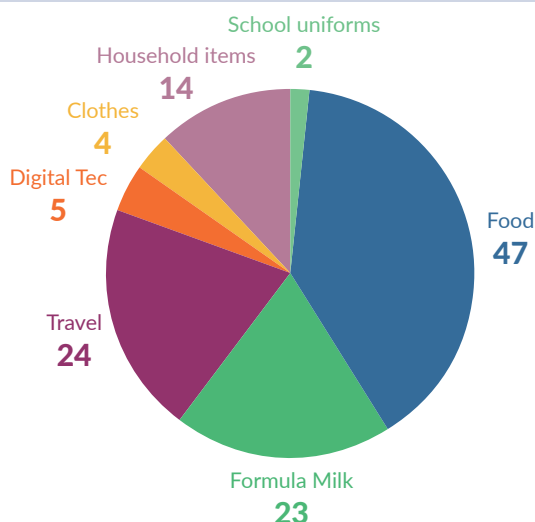
HARDSHIP SUPPORT



We have had a large increase in demand for our hardship support programme, with the number of interventions doubling from 2022 to 2023.

Total number of interventions:

119



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

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

Regional Support

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



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

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

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

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

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

ACHIEVEMENTS IN 2023

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

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

PARTICIPATION

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

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

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

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

Summary of other key achievements by the CYC in 2023:

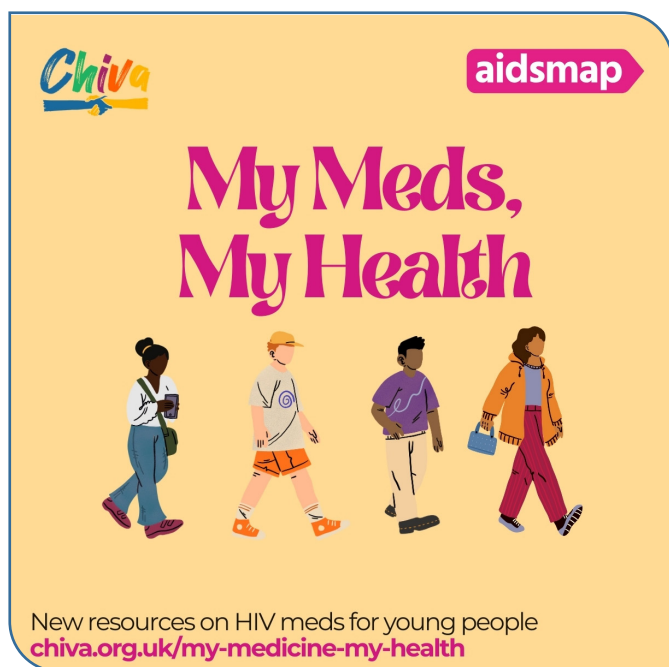
- Provided consultation on the Chiva camp programme development;
- Delivered a symposium on youth involvement at the annual Chiva conference;
- Informed a review of the Chiva website, and updates to Psychology and Sexual Health guidelines;
- Delivered a session at The National HIV Nurses Association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

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

HIV AWARENESS & UNDERSTANDING

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

ACHIEVEMENTS IN 2023



The resources include:

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

TWO PODCAST SERIES WERE RELEASED IN 2023

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

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



POSITIVELY SPOKEN

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

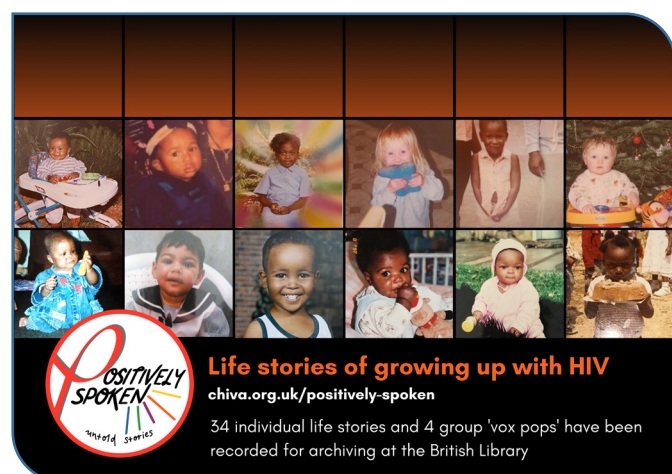
Young people were trained in oral history and conducted interviews with their peers, supported and mentored throughout by an oral historian with an extensive background in recording life stories around HIV.

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



ACHIEVEMENTS IN 2023

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



SOCIAL MEDIA AND COMMUNICATIONS

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

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

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

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

Chiva website and social media in 2023

Website

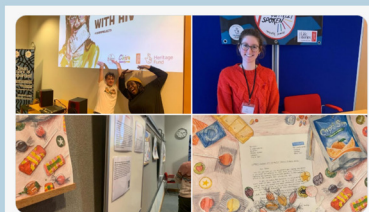
8,000+ unique visitors to the Chiva website.

Instagram

Posts on new Instagram account had a reach of 3,000+

X

Tweets had 147K impressions



Positively Spoken

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

WORKING WITH PROFESSIONALS

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

CONFERENCES, EDUCATION MEETINGS AND EVENTS

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

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

ACHIEVEMENTS IN 2023

CLINICAL GUIDELINES

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

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

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

AUDITS AND COMMISSIONING

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

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

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

HEALTH ASSOCIATION LINKS

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

PROFESSIONAL GROUPS

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

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

COMPLIANCE WITH GOVERNANCE REQUIREMENTS

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

FINANCIAL REVIEW

FINANCIAL REVIEW

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

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

RESERVES POLICY

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

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

The charity held the following funds at year end:

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

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

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

INVESTMENT POLICY

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

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

RISKS

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

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

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

PLANS FOR 2024 AND GOVERNANCE

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

PLANS FOR 2024

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

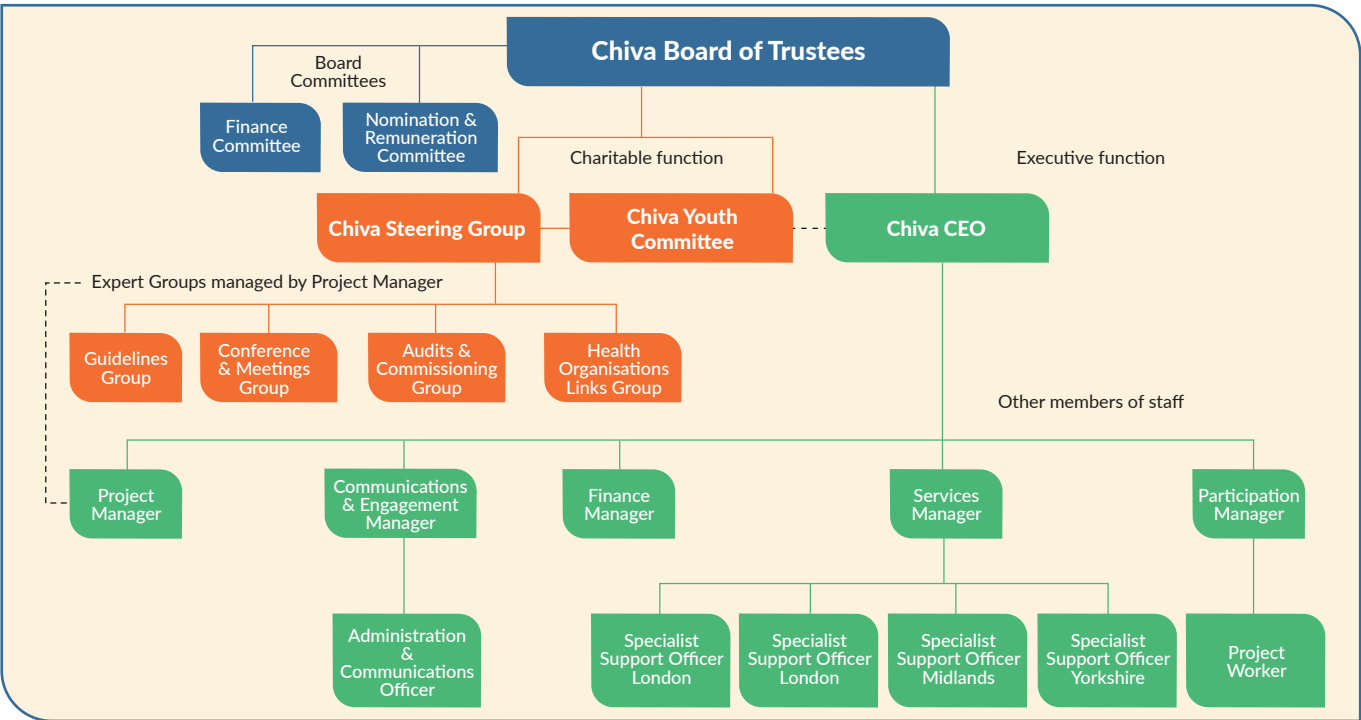
Specific workplan priorities are aligned around our strategic objectives to provide comprehensive holistic support for children, young people and young adults who have grown up with HIV, raise public awareness and address ongoing HIV related stigma, enhance professional understanding and develop best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

OBJECTS, STRUCTURE, GOVERNANCE AND MANAGEMENT

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

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

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



GOVERNANCE

OUR LEGAL OBJECTIVES

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

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

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

New trustees are provided the following:

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

CHIVA STEERING GROUP

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

CHIEF EXECUTIVE

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

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

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

PROFESSIONAL SERVICES AND ADVISORS

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

PARTNERSHIPS

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

STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

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

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

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

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

GOVERNANCE

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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

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

AUDITORS

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

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



Dr Amanda Williams
Trustee

Independent auditors' report

To the members of

Children's HIV Association Limited

Opinion

We have audited the financial statements of Children's HIV Association Limited (the 'charity') for the year ended 31 December 2023 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Independent auditors' report

To the members of

Children's HIV Association Limited

Other information

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

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

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

Responsibilities of the trustees

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

Independent auditors' report

To the members of

Children's HIV Association Limited

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

Our responsibilities for the audit of the financial statements

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

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

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

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

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

(3) We inspected the minutes of trustee meetings.

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

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

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

Independent auditors' report

To the members of

Children's HIV Association Limited

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

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

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

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

Use of our report

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

William Guy Blake

Date: 25 April 2024

William Guy Blake ACA
(Senior Statutory Auditor)

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

Children's HIV Association Limited

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

For the year ended 31 December 2023

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

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

Children's HIV Association Limited

Balance sheet

As at 31 December 2023

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

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

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



Dr Amanda Williams
Trustee

Children's HIV Association Limited

Statement of cash flows

For the year ended 31 December 2023

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

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

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2023

1. Accounting policies

a) Basis of preparation

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

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

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

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

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

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

d) Donated services and facilities

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

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2023

1. Accounting policies (continued)

d) Donated services and facilities (continued)

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

e) Investment income

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

f) Funds accounting

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

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

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

g) Expenditure and irrecoverable VAT

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

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

h) Allocation of support costs

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

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2023

1. Accounting policies (continued)

i) Listed investments

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

j) Debtors

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

k) Cash at bank and in hand

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

l) Creditors

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

m) Financial instruments

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

n) Pension costs

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

o) Foreign currency transactions

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

p) Accounting estimates and key judgements

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

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2023

1. Accounting policies (continued)

p) Accounting estimates and key judgements (continued)

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

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

2. Prior period comparatives: statement of financial activities

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

3. Income from donations

	2023 £	2022 £
Donations	8,352	4,270

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

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2023

4. Income from charitable activities

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

Prior year comparative

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

5. Income from investments

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

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

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2023

6. Government grants

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

7. Total expenditure

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

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

Prior year comparative

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

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2023

8. Net movement in funds

This is stated after charging:

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

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

9. Staff costs and numbers

Staff costs were as follows:

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

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

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

10. Taxation

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

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2023

11. Investments

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

12. Debtors

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

13. Creditors: amounts due within 1 year

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

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2023

14. Analysis of net assets between funds

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

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2023

15. Movements in funds

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

Purposes of endowment funds

Drue Heinz Charitable Trust

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

Purposes of restricted funds

Life Growing Up Performances

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

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2023

15. Movements in funds (continued)

Purposes of restricted funds (continued)

Summer Camp Project

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

Oral History Project

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

Nam/Aids Map Project - My Medicine, My Health

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

Unrestricted projects

Core

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

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

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

Transfers between funds

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

Fund in deficit

The fund in deficit represents a recoverable overspend.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2023

15. Movements in funds (continued)

Prior year comparative

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

16. Financial instruments at fair value

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

17. Related party transactions

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



GROWING TOGETHER FOR
HEALTH AND HAPPINESS

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