



GROWING TOGETHER FOR
HEALTH AND HAPPINESS

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



Company no. 06337017
Charity no. 1122356

REFERENCE AND ADMINISTRATION DETAILS

REGISTERED OFFICE AND OPERATIONAL ADDRESS

Orchard Street Business Centre
13 Orchard Street
Bristol
BS1 5EH

TRUSTEES

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

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

CHIEF EXECUTIVE OFFICER

Amanda Ely

BANKERS

National Westminster Bank plc
Muswell Hill Broadway
London
N10 3SD

AUDITORS

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

INVESTMENT MANAGERS

Brewin Dolphin
12 Smithfield Street
London
EC1A 9BD

REPORT OF THE TRUSTEES

CHARITY MISSION STATEMENT

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

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

PUBLIC BENEFIT STATEMENT

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

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

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

HOW WE WORK

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

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

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

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

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

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

ACHIEVEMENTS IN 2024

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

ACTIVITIES, ACHIEVEMENTS, AND PERFORMANCE IN 2024

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



Six core objectives are linked with the pillars:

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

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

ACHIEVEMENTS IN 2024

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

CHIVA SUPPORT 2024



Total number of young people supported **388**



88

Number of young people who attended F2B camp

20

Number of young people who attended the Families' Weekend

18

Number of young people who engaged as part of the Chiva Youth Committee (CYC)

26

Number of young people who had Peer Leadership and Volunteer roles

42

Number of young adults who engaged with the Blueprint programme

20

Number of young adults who attended Art Is Key

256

Number of young people supported by regional staff

ACHIEVEMENTS IN 2024

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

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

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

KEY EVENTS HELD DURING THE YEAR

MARCH 2024

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

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

18TH ANNUAL CHIVA CONFERENCE



Number of professionals who attended Conference

138

Attendees spanned 65 different hospitals, universities and organisations

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

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

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

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

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

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

ACHIEVEMENTS IN 2024

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



APRIL 2024

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

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

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

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

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

"I'm taking with me a lot of good friend[s] that last a lifetime."

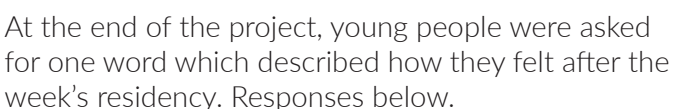
"I learnt to open up to people"

Also recognising their talents and acquiring new skills.

"Being able to tap into my inner music creativity."

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

ACHIEVEMENTS IN 2024



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

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

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



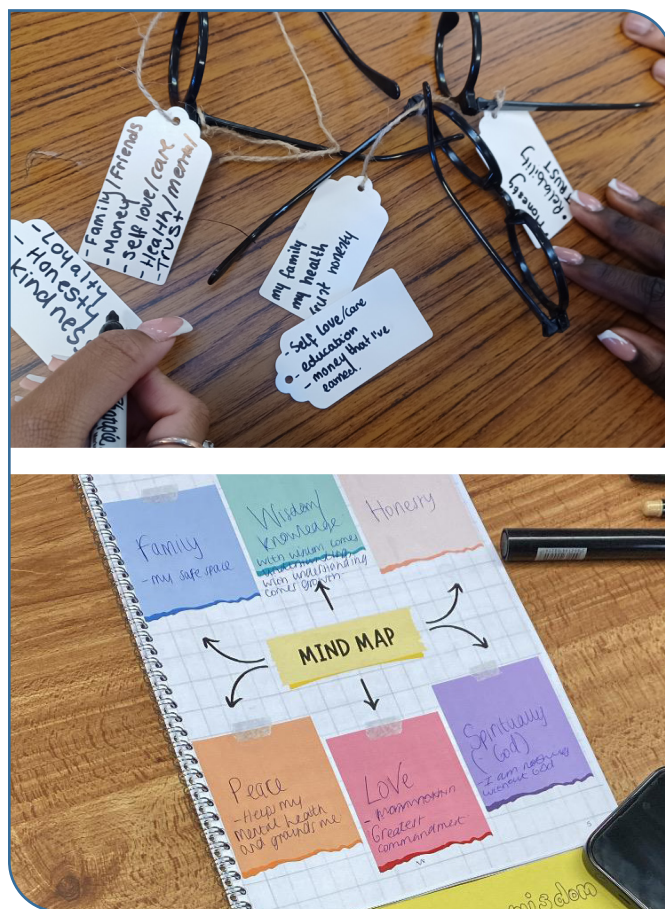
ACHIEVEMENTS IN 2024



JULY 2024

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

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



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

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

(Blueprint participant)

ACHIEVEMENTS IN 2024

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

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

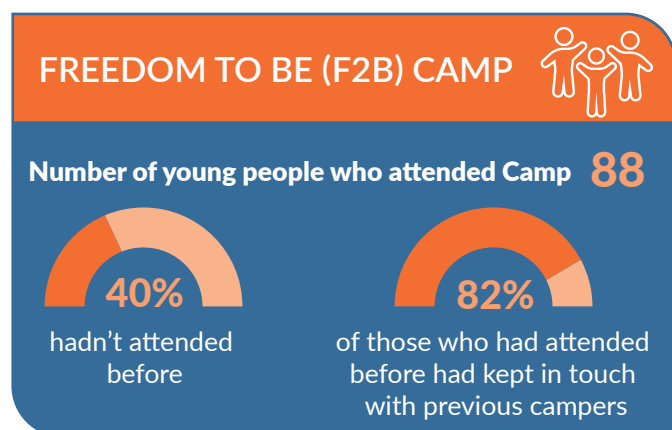
“It was great to learn how different people navigate through living with HIV and learn from other experiences”

(Blueprint participant)

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

AUGUST 2024

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

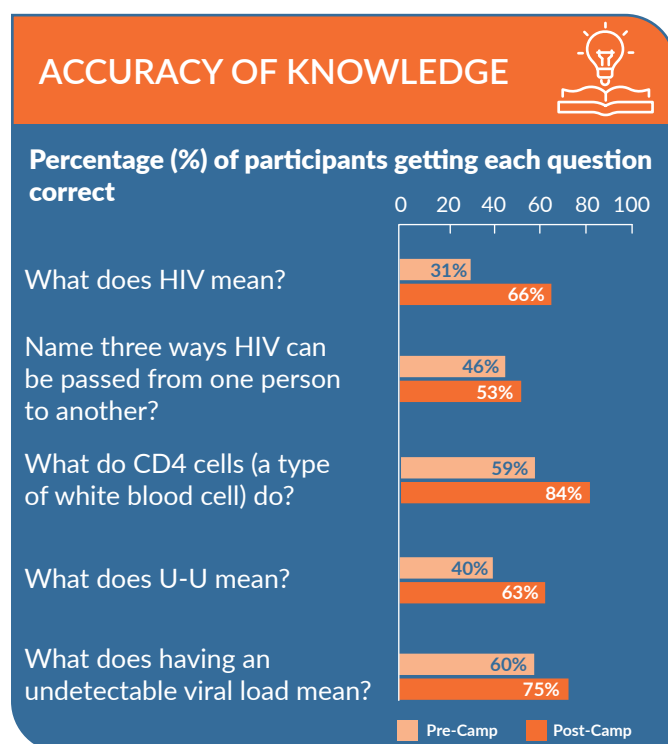


F2B camp provides young people the opportunity to build connections with peers whilst learning more about HIV through an action-packed week of workshops and activities, from adventure sports to creative arts, yoga and wellbeing.

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

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

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



ACHIEVEMENTS IN 2024

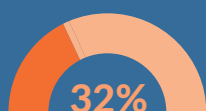
“I’ve learned that if you take your meds at the right time consistently, eventually you won’t be able to spread it as it’ll be too undetectable.”

(YP reported learning at end of camp)

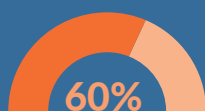
BUILDING CONFIDENCE



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



Pre-camp



Post-camp

FREEDOM TO BE...



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

“ A safe space to be caring ”

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

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

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

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

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

“HIV doesn’t change me.”

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

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

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



ACHIEVEMENTS IN 2024

PROGRAMME ACTIVITY THROUGH THE YEAR

EXPANDING SUPPORT TO YOUNG PEOPLE AND FAMILIES LOCALLY

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

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

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

CHIVA SUPPORT 2024



Number of young people supported by regional staff

256

EVENTS



22

Total number of residential or day events held

13

Of which were regional meet-ups

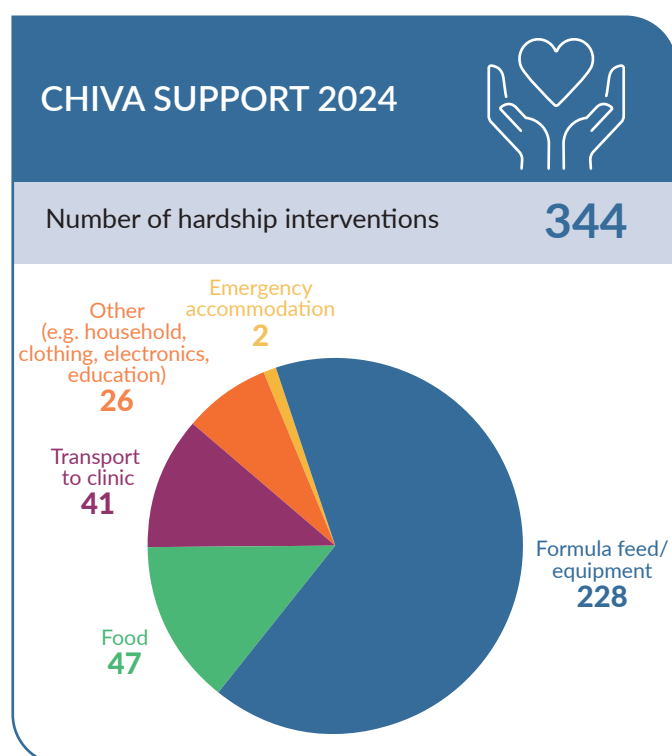
Chiva staff regularly follow up with young people who have missed appointments, and address welfare and housing issues and provide mental health support, all of which will impact engagement with clinical care if not effectively addressed. Staff provide an advocacy role supporting young people's engagement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

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

ACHIEVEMENTS IN 2024

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

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



PARTICIPATION

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

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

SOME OF THE KEY ACHIEVEMENTS FROM THE CYC IN 2024

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



ACHIEVEMENTS IN 2024



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

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

Member of the CYC

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

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

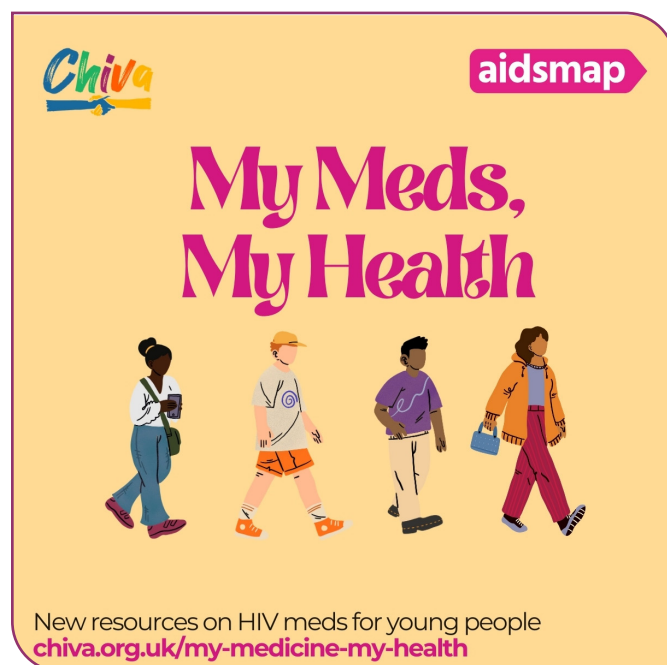
"Fantastic. Excellent. Clear, articulate, engaging and great to hear the voices of young people."

(Comments from delegates in the Chiva conference 2024 evaluation)

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

HIV AWARENESS & UNDERSTANDING

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



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

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

ACHIEVEMENTS IN 2024

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

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



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

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

SOCIAL MEDIA AND COMMUNICATIONS

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

awareness and challenging myths which can prevail in the public.

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

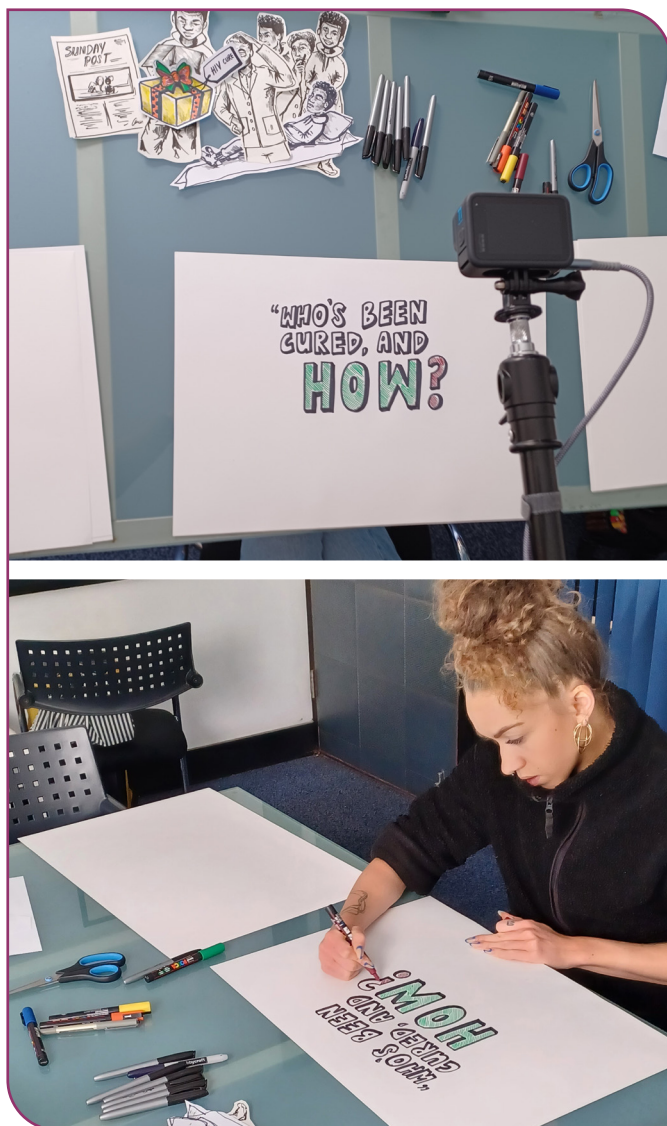
In December the board of trustees made the decision to cease posting on X (Twitter) due to concerns about the platform being out of alignment with the values at Chiva. From 2025 Chiva will cease to be present on X.

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

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



ACHIEVEMENTS IN 2024



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

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

DIGITAL MEDIA



Number of website views

35,118

Number of social media post views

74,602

Number of social media post engagements

1,861

Number of Youtube video views

5,405

WORKING WITH PROFESSIONALS

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

PROFESSIONAL MEMBERSHIP



42

Average number of professional Education Meeting attendees

247

Number of Chiva Professional Members

329

Average number of professional newsletter subscribers

ACHIEVEMENTS IN 2024

CONFERENCES, EDUCATION MEETINGS AND EVENTS

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

CLINICAL GUIDELINES AND TOOLS

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

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

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

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

AUDITS AND COMMISSIONING

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

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

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

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

HEALTH ORGANISATION LINKS

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

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

ACHIEVEMENTS IN 2024

PROFESSIONAL GROUPS

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

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

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

PARTNERSHIPS

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

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

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

COMPLIANCE WITH GOVERNANCE REQUIREMENTS

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

FINANCIAL REVIEW

FINANCIAL REVIEW

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

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

FUNDRAISING

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

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

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

RESERVES POLICY

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

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

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

The charity held the following funds at year end:

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

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

INVESTMENT POLICY

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

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

PLANS FOR 2025 AND GOVERNANCE

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

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

RISKS

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

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

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

PLANS FOR 2025

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

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

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

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

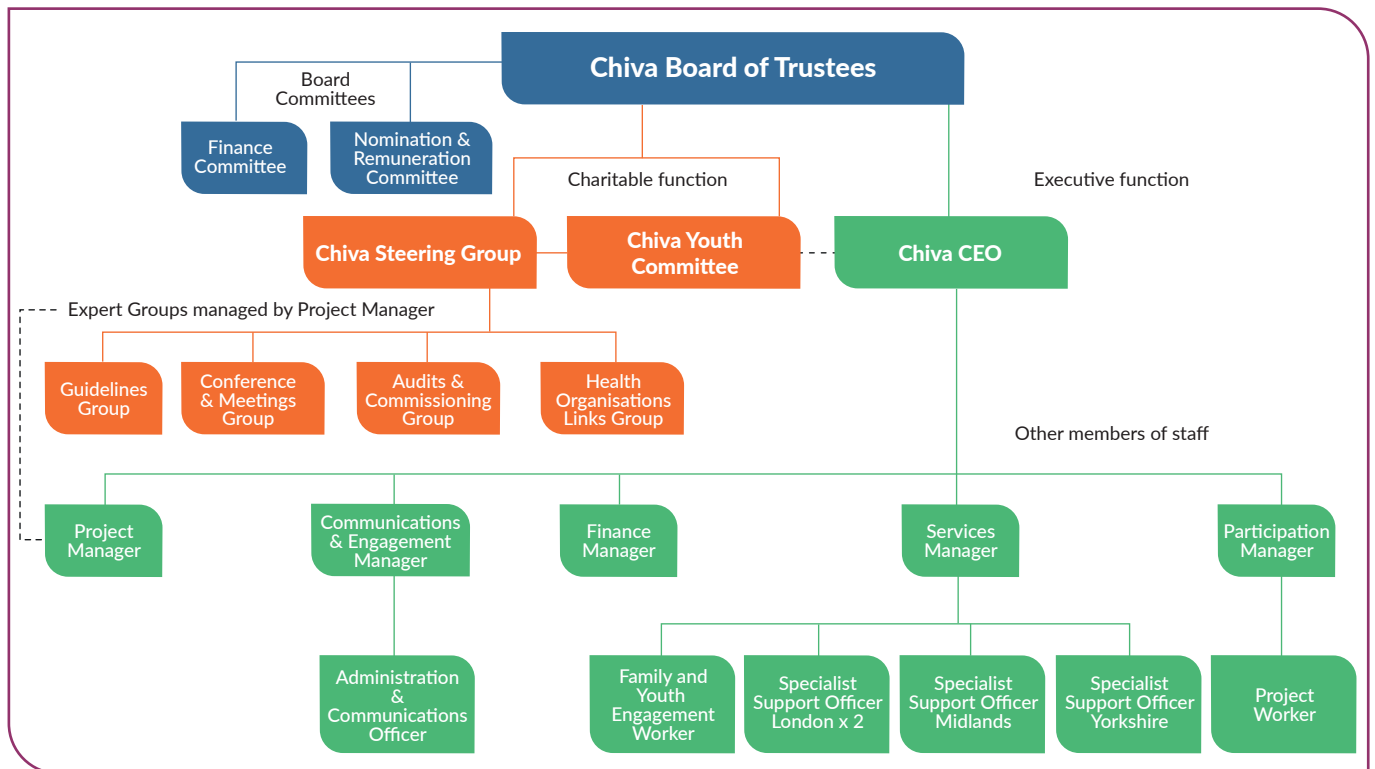
OBJECTS, STRUCTURE, GOVERNANCE AND MANAGEMENT

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

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

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

GOVERNANCE



OUR LEGAL OBJECTIVES

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

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

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

New trustees are provided the following:

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

GOVERNANCE

CHIVA STEERING GROUP

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

In 2024 there were 12 members of the Steering Group.

CHIEF EXECUTIVE

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

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

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

PROFESSIONAL SERVICES AND ADVISORS

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

STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

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

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

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

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

In so far as the trustees are aware:

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

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

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

AUDITORS

Auditors

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

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



Dr Amanda Williams
Trustee

Independent auditors' report

To the members of

Children's HIV Association Limited

Opinion

We have audited the financial statements of Children's HIV Association Limited (the 'charity') for the year ended 31 December 2024 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 8 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

Independent auditors' report

To the members of

Children's HIV Association Limited

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

Other information

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

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

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or

Independent auditors' report

To the members of

Children's HIV Association Limited

- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of the trustees

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

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

Our responsibilities for the audit of the financial statements

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

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

Independent auditors' report

To the members of

Children's HIV Association Limited

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

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

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

(3) We inspected the minutes of trustee meetings.

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

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

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

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

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

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

Independent auditors' report

To the members of

Children's HIV Association Limited

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

Use of our report

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

William Guy Blake

Date: 17 April 2025

William Guy Blake ACA
(Senior Statutory Auditor)

For and on behalf of:

GODFREY WILSON LIMITED

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

Children's HIV Association Limited

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

For the year ended 31 December 2024

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

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

Children's HIV Association Limited

Balance sheet

As at 31 December 2024

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

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

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



Dr Amanda Williams
Trustee

Children's HIV Association Limited

Statement of cash flows

For the year ended 31 December 2024

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

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

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2024

1. Accounting policies

a) Basis of preparation

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

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

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

b) Going concern basis of accounting

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

c) Income

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

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

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

1. Accounting policies (continued)

d) Donated services and facilities

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

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

e) Investment income

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

f) Funds accounting

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

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

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

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2024

1. Accounting policies (continued)

g) Expenditure and irrecoverable VAT

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

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

h) Allocation of support costs

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

i) Listed investments

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

j) Debtors

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

k) Cash at bank and in hand

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

l) Creditors

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

1. Accounting policies (continued)

m) Financial instruments

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

n) Pension costs

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

o) Foreign currency transactions

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

p) Accounting estimates and key judgements

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

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

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

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2024

2. Prior period comparatives: statement of financial activities

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

3. Income from donations

	2024 £	2023 £
Donations	<u>5,489</u>	<u>8,352</u>

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

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2024

4. Income from charitable activities

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

Prior year comparative

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

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2024

5. Income from investments

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

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

6. Government grants

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

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2024

7. Total expenditure

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

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

Prior year comparative

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

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2024

8. Net movement in funds

This is stated after charging:

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

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

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

9. Staff costs and numbers

Staff costs were as follows:

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

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

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

10. Taxation

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

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2024

11. Investments

	2024 £	2023 £
Listed investments:		
Market value at 1 January	7,241,947	6,992,465
Additions	1,776,312	3,393,795
Disposals proceeds	(2,174,909)	(3,574,317)
Realised and unrealised gains / (losses)	476,716	430,004
Market value at 31 December	<u>7,320,066</u>	<u>7,241,947</u>

12. Debtors

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

13. Creditors: amounts due within 1 year

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

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2024

14. Analysis of net assets between funds

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

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2024

15. Movements in funds

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

Purposes of endowment funds

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

Purposes of restricted funds

Summer Camp Project

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

Positively Spoken
(Oral History)

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

My Medicine, My Health

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

Family Residential

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

The Blueprint Project

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

15. Movements in funds (continued)

Purposes of restricted funds (continued)

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

Core	<p>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:</p> <p>A regional support programme of Chiva staff supporting children and young people directly in their locality and working closely with clinics in different parts of the UK, also providing opportunities for children and young people to attend meet up days in their local region.</p> <p>Chiva support for professionals which includes delivering conferences and education meetings, developing clinic resources and guidelines for professionals and families.</p> <p>Unrestricted funds also support wider projects where additional funding has not been received. In 2024 unrestricted funds supported the delivery of Chiva's Art is Key residency.</p> <p>The unrestricted funds also cover the general costs of operating, core staffing costs, and overheads.</p>
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Transfers between funds

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

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2024

15. Movements in funds (continued)

Prior year comparative

	At 1 January 2023 £	Income £	Expenditure £	Gains/ (losses) £	Transfers between funds £	At 31 December 2023 £
Endowment funds:						
Expendable endowments						
Drue Heinz Charitable Trust	7,227,620	-	(39,026)	430,004	(214,007)	7,404,591
Total endowment funds	<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	-
Positively Spoken	(183)	29,880	(32,181)	-	-	(2,484)
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>

16. Financial instruments at fair value

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

17. Related party transactions

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



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