



GROWING TOGETHER FOR
HEALTH AND HAPPINESS

CHIVA ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025



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
Prof Ali Judd
Pauline Maburutse
Sujantha Nadarajah
Nicola Flint
Susanna Keiderling
Dr Katja Doerholt
Katie Warburton
Dr Marthe Le Prevost

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

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 and information 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 we aim to empower young people towards healthier and more fulfilling lives.

REPORT OF THE TRUSTEES

PUBLIC BENEFIT STATEMENT

Our strategic priorities are framed around offering lifespan holistic support, enhancing HIV awareness among the wider public more generally and those working in HIV specifically, engaging with research and strengthening evidence and evaluation. These objectives underpin 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 facilitates a range of activities to support a professional network of clinicians, social care and voluntary sector professionals involved in providing HIV care and support. This includes organising education events, conferences, and developing guidelines and resources for use in clinics and other settings. The Chiva membership network ensures that professionals working in this field are provided with information and professional support and 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 residential, 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 events, offer a hub of information and resources on the Chiva website and provide access to a professional peer network through Chiva membership, sharing information via regular member bulletins and newsletters.

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

Through developing campaigns and educational resources, we work to improve wider public understanding of HIV, particularly as it affects children and young people, aiming to address ongoing stigma and misinformation around HIV which can cause further difficulties for the children, young people and their families who our work supports.

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.

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

YEAR AT A GLANCE



378 children, young people and young adults living with HIV were actively supported in 2025

How Young People Engaged with Chiva



320 were supported by Chiva Specialist Support Officers (also supporting their family)



24 were part of the Chiva Youth Committee



43 took part in The Blueprint young adult programme



89 attended Freedom to Be (F2B) Camp for 11–17 year olds



29 families attended a Chiva Families' Weekend which included **28** young people living with HIV



42 young people and young adults who have grown up with HIV took part in volunteering and/or paid project roles



92 young people supported were new to Chiva in 2025

1,580 total interventions were provided in 2025



YEAR AT A GLANCE

Chiva Events



21 residential or day events were delivered, **13** of which were peer meet-up events held around the UK where Chiva Specialist Support Officers work



29 families attended the two Families' Weekends. **97** individual family members attended in total

Chiva Hardship Support Programme



140 hardship support interventions were provided to **61** individuals/families which comprised:



Travel costs to attend clinic

62



Basic need items (e.g. household items, computers for education)

16

2

Food deliveries



Emergency accommodation support



57 mothers with HIV received formula milk from Chiva comprising **246** deliveries of formula milk through the year



ACTIVITIES, ACHIEVEMENTS, AND PERFORMANCE IN 2025

Work with Professionals



Chiva's professional membership network included
265 health professionals



An average of **375** people received the quarterly Chiva newsletter providing updates from Chiva and wider HIV sector information including events, publications and articles

14 professionals were members of the Chiva Steering Group, leading the work covered by different expert and special interest groups



Expert Groups

Conference and Meetings
Audits and Commissioning
Clinical Guidelines
Health Organisation Links

Special Interest Groups

Nurses
Psychologists
Young Adult

77 professionals overall were engaged with different aspects of work, led by the Chiva Steering Group



4 education meetings were delivered with an average of **35** people attending

161 people attended Chiva's annual national conference

YEAR AT A GLANCE

Digital Engagement Highlights



Website

26,756 page views from **6,585** users

10,951 user sessions in total indicating returning users, including **4,779** engaged sessions, showing strong user interaction



Social Media



Reached **10,839** people with **875** content engagements — around **50%** higher reach and engagement than 2024



Reached **9,593** people with **1,426** content engagements



19,076 impressions with **588** content engagements



Video Platforms



23,087 video views with **175** engagements



4,705 video views

'Life Growing Up' film remained the most viewed, followed by **'Safe With Me'**

"One of the most important things Chiva has given me is a sense of community. Meeting other young people with similar experiences has shown me that I am not alone. Hearing their stories, sharing my own, and learning from professionals has helped me see that living with HIV does not stop me from achieving my dreams. It has changed my perspective, allowing me to focus on what I can do rather than what I used to fear."

(Participant on Chiva's Blueprint programme)

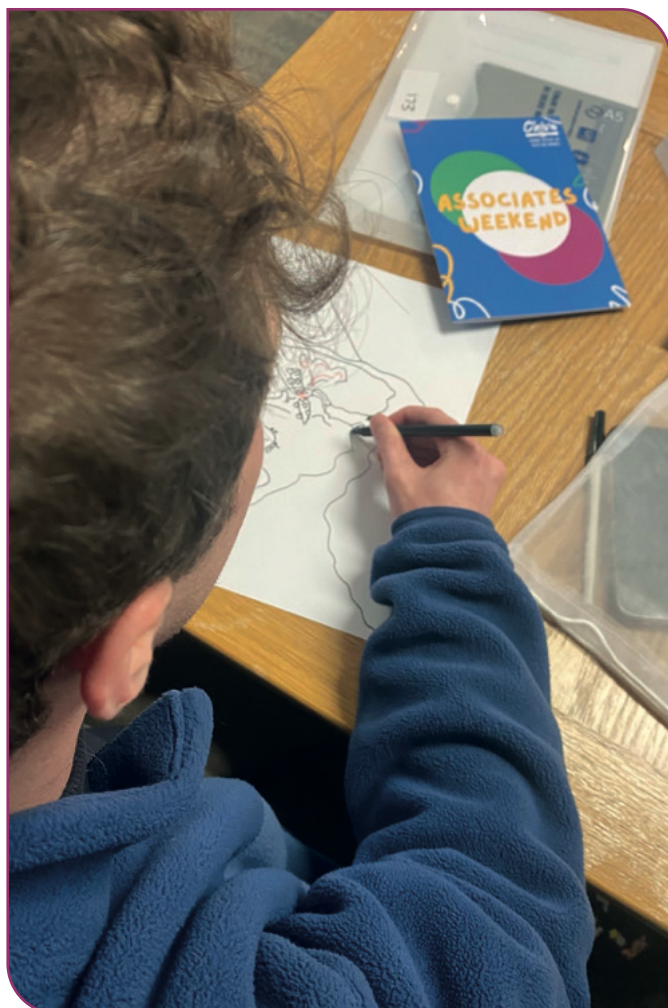


KEY EVENTS DELIVERED THROUGH THE YEAR

FEBRUARY 2025

For the second time, we ran a Peer Associates weekend which was delivered in February.

16 young adults who have grown up with HIV attended. They had previously undertaken an array of peer roles with Chiva. Some had only been a volunteer at camp - others have been involved for years taking on different roles and engagements, often starting at camp and the Chiva Youth Committee and moving on to public speaking roles at events and conferences, working on campaigns, workshop delivery and project leadership roles.



Chiva has been working to strengthen this area of work, providing opportunities for young adults who have grown up with HIV to be involved in different Chiva events.

The weekend aimed to ensure ongoing structured support, training, development and dialogue with this group. The programme covered reflective and creative activities on life journeys with HIV, exploring motivation to take on peer associate roles, information on current roles and shaping together what future opportunities may comprise. Training sessions on safeguarding, facilitation skills, working safely with trauma and self-care in practice was also included.

Chiva is committed to continuing to strengthen our offer of opportunities for adults who have grown up with HIV, recognising the huge value of their participation and shared expertise, whilst also appreciating what the ongoing community of Chiva can offer them in their personal and professional development.

**"I love the connection with Chiva.
I like to learn in the role. It feels so
different than working at 'work'. I feel
like I have actually helped people"**

(Young adult attending the Peer Associates weekend)



(Peer Associates reflections on journeys of life living with HIV and becoming involved with Chiva)

KEY EVENTS DELIVERED THROUGH THE YEAR

APRIL 2025

In April, the 19th annual Chiva conference was delivered in London, 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.

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

We were delighted to have so many attendees in 2025, 161 people attended from 69 different hospitals or institutions, with overwhelming positive feedback from participants who felt the event was interesting and highly relevant to their professional needs. 100% of delegates unanimously agreed the programme was well structured and the learning objectives were met.

Chiva's annual conference is a key event in the HIV education calendar, and we were very pleased with the international engagement in 2025. Professionals are increasingly challenged to find expertise in local regions due to reducing numbers of specialists in paediatric and adolescent HIV. As such Chiva's national educational events are critical to ensure those working in the HIV sector can come together to learn and share experiences. Delegates included those who had travelled from Portugal, Ireland, Denmark, Sweden and Albania.

The programme included 22 speakers, including one speaker from Zimbabwe and 34 abstracts were received for consideration for oral or poster presentation.

"It was an incredibly informative and well-organised event that provided valuable insights into paediatric HIV care. The diverse range of topics covered, combined with engaging speakers, fostered meaningful discussions among attendees. I particularly appreciated the emphasis on holistic care, including mental health and family support, which are essential for the well-being of children living with HIV".

(Conference attendee feedback in the evaluation)

MAY 2025

The first of two Chiva Families' Weekends delivered in 2025 took place in May. With 16 family groups attending, comprising 46 individuals.

The Families' Weekend aims to build connection and community between families with children and young people growing up with HIV, whilst strengthening communication around HIV within individual family groups. It also aims to strengthen knowledge of HIV, build coping strategies, reduce isolation and offer support with managing other issues in families.



KEY EVENTS DELIVERED THROUGH THE YEAR

Witnessing some returning families arriving with so much more confidence than in the previous year, with their capacity to offer support to others coming for the first time, was testament to the incredible benefit of community support.

Art-based activities and creativity are at the heart of the Families' Weekends, allowing for exploration of sensitive topic areas in a more comfortable way.



('Family flags' created in workshops exploring family identity)

Many families describe finding it very difficult to talk about HIV and often avoid it. Workshops facilitated the sharing of creative work on topics connected to family identity and HIV stories which enabled a gentle opening up of conversations between family members. Families express feeling a huge relief once these conversations begin to happen.

The programme also takes a wellbeing focus including yoga and mindfulness sessions. A dedicated creche for the younger children, and an activities programme for the teenagers allows parents/carers and young people to have separate group sessions as well as family together time.



('The Group Tree', a regular feature of the Families' Weekend, added to throughout the weekend to capture feelings reflecting change and growth)



(Children enjoying outdoor activities during the Families' Weekend)

"I don't have to worry about the future. Communication in the family. Avoidance of self-stigma. I am not alone in this."

(A parent carer on what they learned from attending the Families Weekend.)

And another on the best thing from the weekend;

"Seeing old friends, meeting new ones, karaoke!"

KEY EVENTS DELIVERED THROUGH THE YEAR

AUGUST 2025

The 16th annual Chiva residential support camp, Freedom to Be (F2B) was delivered in August, taking place over five days and welcoming 89 participants aged 11-17, living with HIV from across the UK and Ireland. F2B camp is our largest residential programme for young people.

F2B aims to enhance young people's HIV knowledge and understanding, reduce the isolation often experienced by young people growing up with HIV and help develop peer networks and build confidence, self-esteem and aspirations for the future.

The camp programme mixes structured interactive HIV themed workshops, with outdoors activities including sports and outwards bounds as well as creative workshops which explore HIV through music, art, drama and this year included a delightful puppetry workshop. Evenings focus on whole group activities such as an annual whole camp Olympics, group Ted Talks, wellbeing and pampering sessions and an end of camp party.

An extensive evaluation of the impact of camp is completed every year to gain insight into the impact and experience of attending and how delivery may be improved. The information from pre and post camp evaluations enables Chiva to not only assess improvements to HIV related knowledge and understanding, but also to understand what camp means to participants attending. In this comment from the end of camp evaluation a young person reflects on what they had learned.

“That my HIV is the best part of me that I can never be ashamed of.”

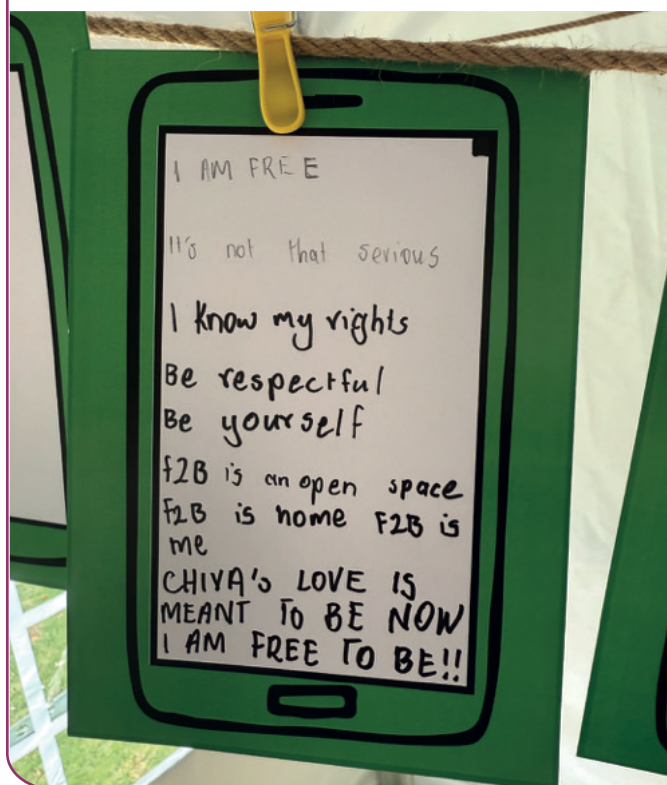
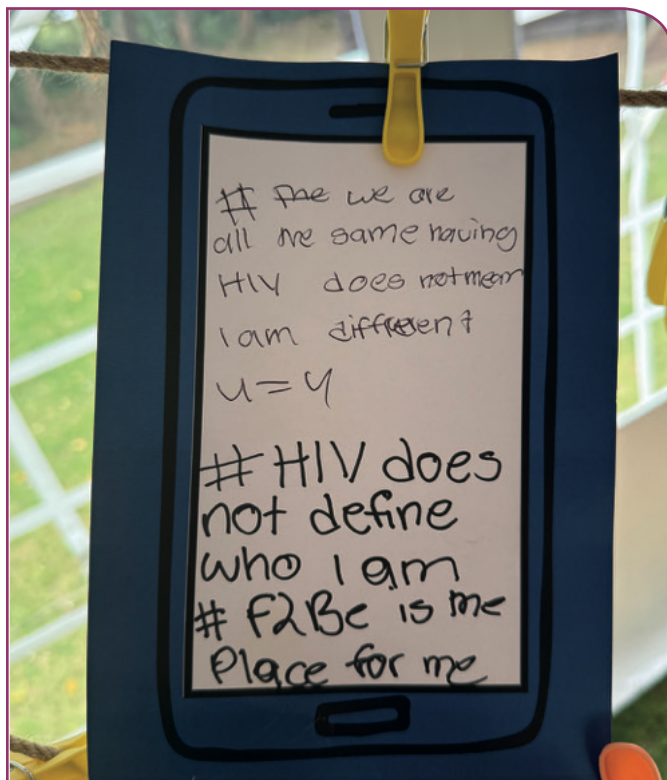
Most people described creating new friendships as the most important aspect of camp, with significant mentions of improved confidence in abilities in the ability to reflect on their feelings around HIV.

“That I’m the same as others and should be confident and live my life even with HIV.”



(A t-shirt designed by a young person during a creative session at camp)

KEY EVENTS DELIVERED THROUGH THE YEAR



(Young people's reflections shared in the camp closing ceremony)

OCTOBER 2025

The second Chiva Families' Weekend was delivered in October and attended by 13 families comprising 51 participants in total. With the first Families' Weekend being heavily oversubscribed, a second event was planned to meet this demand. This weekend was held over two nights in Herefordshire and welcomed families from the Midlands, Northeast, Northwest and Scotland.

Held in a beautiful rural location, the setting allowed for rest and connection with the natural environment. We were pleased to welcome several new families who had not previously engaged in Chiva's activities and helped them to build connections with others in their region and access support around living well with HIV as a family.

Several families who attended had previously met at a regional Chiva event for families with young people living with HIV and additional needs.

We were pleased to be able to make necessary adjustments to ensure the effective inclusion of young people with a range of additional needs, including physical and learning disabilities in addition to HIV.

Growing this support network for families who are navigating supporting additional needs as well as HIV has been a noticeable achievement within Chiva's family support work, recognising how challenging it can be for these families to receive the specialist advocacy support and information which helps them to live well and meet all of their young person's needs.



('Family flags' created over the weekend to reflect family identity)

KEY EVENTS DELIVERED THROUGH THE YEAR



A mother reflecting on how she sees the benefits of her family attending the Families' Weekend for the second time (below), illustrates why the weekends away have become an important feature in Chiva's annual programme.

"This year was our second year attending the families' weekend.

We enjoy coming to the camp because we are able to talk freely with other families. Living with HIV can be very isolating it feels like a part of you has to remain hidden in order to be accepted. At families' weekend we get to feel part of a community where we can be fully and authentically ourselves. We also share experiences and learn from each other. We feel free to discuss how living with HIV affects our family and the challenges with that. We also get to share positive experiences and stories of hope along our journey. We find it so helpful to be able to build connections with other families that carry on after camp...."

NOVEMBER 2025

The Blueprint is Chiva's core support programme for young adults aged 18-25. It aims to provide a structured programme around four core areas, which were identified by a group of young adults who came together to co-design the programme:

- Enhance mental health and wellbeing
- Improve financial literacy
- Develop self-confidence and aspirations for the future
- Improve HIV self-efficacy skills

The programme runs each year between September and May. So, in one year two groups are engaged in the programme.

The Blueprint participants who joined the programme starting in September 2025 went away for a three-night residential retreat in November. With 14 young adults attending and supported throughout by a team which included several young adults who have also grown up with HIV, the programme focussed on understanding HIV and developing confidence and self-esteem.



It was notable that many evaluation reflections on what people found most helpful relating to developing their confidence and HIV-related understanding were the sessions that covered sharing HIV status information with others and hearing others' experiences.

"Other people's stories helped me feel comfortable and more open to sharing my status."

(Young adult comment in evaluation.)

ACTIVITIES ONGOING THROUGH THE YEAR

In relation to what was most valued about the residential, comments mostly referred to the opportunity to meet new people and build connections.

"A space where I didn't feel alone. Where I could hear for myself that other people were going through the same mental battles with their status. That we're all on a journey at different points and that aspect was just so comforting to me."

SUPPORT PROVIDED 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 Officers working in different regions of the UK with the medical teams in these locations. The locally based staff team members offer support during clinic appointments as well as attending home visits.

143 home and community visits to young people and their families were provided by Chiva staff over the year.

The regional support programme builds a holistic model around clinical care. Staff provide critical support helping achieve positive health outcomes, including helping with issues such as medication adherence, maintaining engagement with clinical care, and helping with transport costs to clinic. Staff regularly follow up with young people who have missed appointments.

They also collaborate with other agencies to extend support and provide advocacy, for example addressing welfare and housing issues and providing mental health support, all of which will impact engagement and retention in healthcare if not effectively supported. They can also be a critical source of holistic support during the period when children are newly diagnosed, or newly arrived in the UK, a particularly challenging time for families.

REGIONAL SUPPORT LOCATIONS



Team members organise local peer meet-ups through the year to enable peer support networks to grow locally and deliver HIV education activities to help develop self-efficacy skills. 13 peer meetups were held during the year in London, Yorkshire, Midlands and Southwest.



(Young person capturing their future aspirations during an arts session at a peer meet-up event.)

ACTIVITIES ONGOING THROUGH THE YEAR

“Before attending, I felt like I was the only one going through this. Meeting others made me feel normal again. It helps reduce the fear, the shame, and the isolation. It gives us hope and strength to keep going. Thank you so much for this opportunity”.

(Young person following attendance at a local peer meet-up event.)

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 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.

In 2025, six young people had psychological support funded by Chiva during the year, with some in longer term therapy, and others requiring clinical psychology input for example for cognitive assessments, or to work with complex trauma.

PRACTICAL ASSISTANCE

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 to address basic needs and support the costs of attending clinic, which for many can present a barrier to accessing care and present risks around engagement. Many young people travel significant distances to their closest specialist HIV centre, and the costs can be considerable.

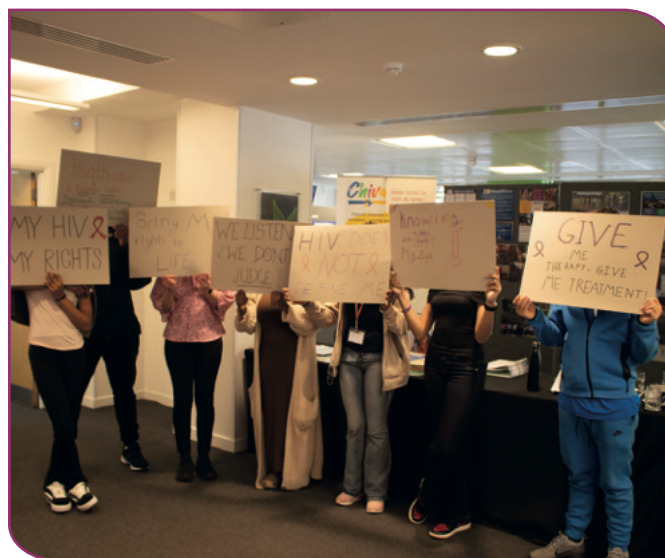
61 families received help via the hardship support programme in 2025, comprising 140 distinct interventions of support relating to practical assistance. The highest number of provisions were for food and travel costs to clinic. In addition, 57 mothers living with HIV were provided Chiva

funded formula feed for their infants through the year comprising, in partnership with the Food Chain.

Clinic teams and wider professionals can access this support on behalf of their patients via the Chiva referral form on our website, which also ensures eligibility criteria are met. Chiva staff may also refer for hardship support in their ongoing work supporting young people and families.

YOUTH PARTICIPATION

The Chiva Youth Committee (CYC) is the organisation’s principal participation programme, comprising of 20 young people living with HIV who are aged under 18 when joining the committee. They meet regularly throughout the year and develop their own programme of work centred around their objective to be the voice of children and young people living with HIV in the UK. They ensure that their voices are central to the work of Chiva and use the opportunities for advocacy to influence policy, practice and improve HIV awareness more broadly.



(The CYC during their annual symposium at Chiva Conference in 2025.)

ACTIVITIES ONGOING THROUGH THE YEAR

Their work programme encompasses three residential meetings where they discuss and plan work and engage with wider organisations. Additionally, they come together to attend the annual Chiva conference and present their symposium.

In between the face-to-face events, the CYC meet regularly online, and some individuals will take on additional activities. Some of the key achievements from the CYC in 2025 included:

- A presentation at a conference on adolescent health, sharing their health care insights.
- A symposium at the Chiva annual conference on global experiences of children accessing treatment and care and calling for children's rights to be respected around HIV.
- Worked on new guidelines for online safety for the group and their wider Chiva peers and presented this at Chiva camp.
- Provided a consultation session to a PR company interested in developing a campaign to increase understanding of young people's experiences of HIV.
- Worked with researchers at University College London (UCL) supporting a project exploring data access to enable long term follow-up of children growing up with HIV into adulthood.
- Developed engaging content for sharing on TikTok to raise awareness.
- Progressed with their book project collating stories from CYC members.

Over the past year, the CYC has brought the voices of children and young people living with HIV to the heart of Chiva's work; engaged with research; helped ensure that lived-experience feeds into resource development and raised public understanding of HIV through powerful advocacy.

THE BLUEPRINT FOR 18–25 YEAR OLDS

THE BLUEPRINT



The Blueprint which begins with a new group of participants every September, is delivered via regular online sessions to build rapport and provide educational content, a three-night residential retreat, an in-person day meet-up and a period of one-to-one coaching for each participant to work on an identified goal. In addition, participants are provided tailored workbooks which are aligned with the four objective areas to support their engagement and provide independent engagement with content outside of Chiva activities.

From an initial recruitment of 25 young people when the 2024/25 programme began, 14 remained actively involved and completed the whole programme.

Evaluation indicated that the online sessions were highly valued by participants, particularly with the contribution of external speakers and experts, such as ask the doctor session and hearing from an HIV activist.

The one-to-one coaching element of the programme was also highly valued.

ACTIVITIES ONGOING THROUGH THE YEAR

“One of the most important things Chiva has given me is a sense of community. Meeting other young people with similar experiences has shown me that I am not alone.

Hearing their stories, sharing my own, and learning from professionals has helped me see that living with HIV does not stop me from achieving my dreams. It has changed my perspective, allowing me to focus on what I can do rather than what I used to fear.”

(Blueprint participant in the end of programme evaluation)

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 ensuring optimal care and outcomes for young people and providing support to professionals working in HIV.

CONFERENCES, EDUCATION MEETINGS AND EVENTS

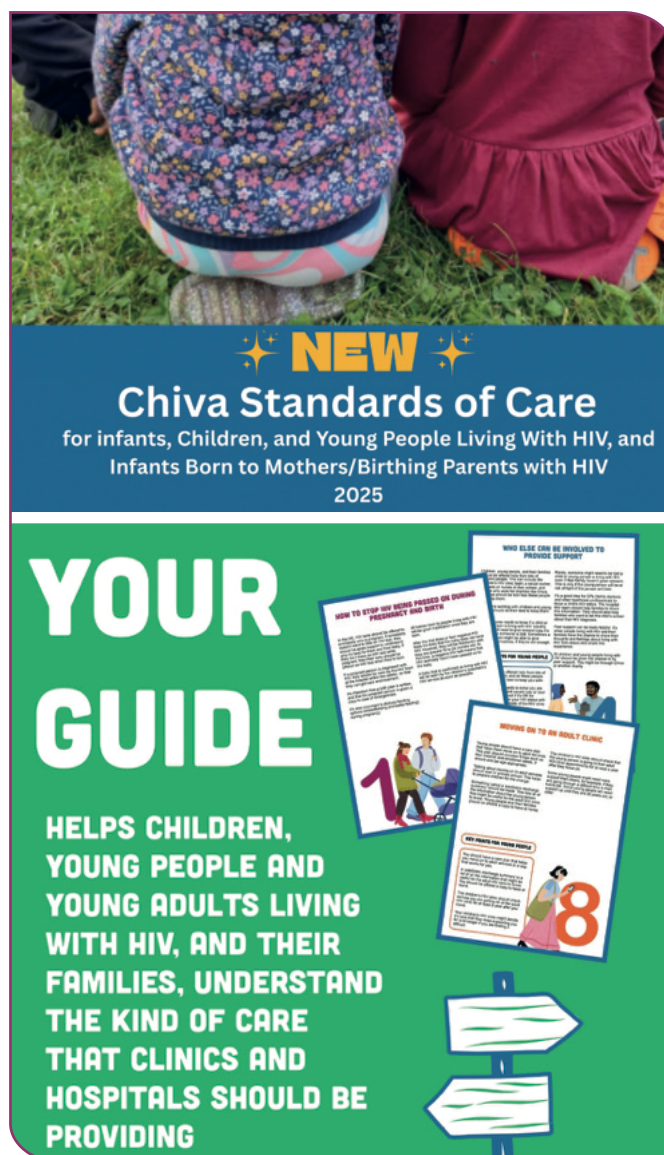
In addition to the successful 19th annual Chiva conference held in March, Chiva also delivered four 'after work' education meetings to provide access to specialist topics of interest for Chiva members and wider stakeholders. Three were delivered online to facilitate access and one in-person focused on learning from the delivery of Chiva's F2B camp and Families' Weekends.

These meetings serve to not only provide ongoing learning opportunities but also a space for clinicians to share practice challenges and receive advice and support from peers. The meeting focus is chosen based on member interest and in 2025 topics included: research on re-engagement in care, the experiences of families newly arrived in the UK, and obesity.

CLINICAL GUIDELINES AND TOOLS

Chiva Guidelines Group have continued the review of the resources and clinical guidelines on the Chiva website. The guidelines and resources have benefited from a thorough review and update to improve presentation on the Chiva website for ease of access.

In 2025, a full review and update to the Chiva Standards of Care - which sets out the care that should be provided to children, young people and families living with HIV - was completed and launched at Chiva's annual conference. A further guide intended for families was created to inform them what they can expect from their care providers in relation to the Chiva Standards of Care.



ACTIVITIES ONGOING THROUGH THE YEAR

The guidelines group have agreed to a key focus on providing updated guidance on the testing of children for HIV, to address the issues of children being undiagnosed or being diagnosed late, with associated risks to health. Two projects have begun, to introduce new HIV testing guidelines for children and update the existing “Don’t Forget the Children” guidance for adult settings, to ensure children of adults living with HIV do not miss being tested for HIV themselves.

Further guidelines worked on during the year include Sexual Health guidance and Psychological Standards which are nearing completion.

AUDITS AND COMMISSIONING

A transition audit on children moving from paediatrics to adult HIV care was completed and delivered in partnership with the National HIV Nurses Association, with findings being analysed for sharing.

A Chiva Steering Group member is part of the British HIV Association (BHIVA) Audit committee, ensuring that issues pertaining to children and families are raised in audit planning and review discussions and helping to ensure a strong partnership continues between the two national associations.

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 has 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 was finalised in 2025 and awaits NHSE approval for implementation.

HEALTH ORGANISATION LINKS

This group leads on maintaining 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 2025, the group coordinated responses from Chiva to consult on early drafts for the updated BHIVA guideline on the management of HIV in pregnancy and the Government’s new 10-year Workforce Plan.

PROFESSIONAL SPECIAL INTEREST 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 worked on developing a Patient Reported Experiences Measure (PREM), in collaboration with the Chiva Youth Committee. The tool provides clinics a means through which to capture patient feedback on the experience of attending clinic and enables identification of any necessary improvements or issues to address. The PREM has been rolled out across the UK clinic network since April 2025, and clinics have received reports back illustrating responses, providing insight into patient experiences, to support service improvements.

ACTIVITIES ONGOING THROUGH THE YEAR

In 2025, across the Steering Group activities including expert groups and professional special interest groups 77 professionals engaged with this work, illustrating the key role Chiva continues to play in supporting and coordinating professional activities and educational support around HIV in childhood and for young adults with perinatally acquired HIV.

HIV AWARENESS RAISING

Chiva actively engages in HIV awareness raising as a core element of the organisation's strategic plan, recognising that enhancing public and professional understanding serves children and families who will be less exposed to stigma and misconceptions.

Professional awareness raising is addressed through the ongoing development and dissemination of resources, including engaging audio-visual content and assets for sharing on social media, and maintaining the Chiva website which offers a hub of information for professionals and families.

Chiva has a strong presence on social media and uses different channels to communicate with partners in the HIV sector, wider organisations and individuals, as well as raising awareness and sharing up-to-date facts with the public.

Digital platforms also serve to communicate our work activities and deliver campaign messaging.

A strategic priority has been reaching young people with HIV information, and we have been delivering a campaign targeting schools to raise awareness of HIV via education settings.

A mass mailing campaign was used to disseminate information to all secondary schools in the UK providing links to the Chiva HIV education toolkit and schools HIV policy document, offering further support via information packs sent out free of charge including a poster to display in school.

11 HIV education information packs were sent out in response to the whole school mail out. Two schools were provided HIV awareness sessions in person by Chiva staff reaching 250 students.

15 universities have displayed the Chiva *End HIV Stigma* poster.

Chiva staff provided talks at a meeting for the Sex Education Forum reaching 70 PSHE teachers and to a school nurses network covering several London boroughs.

Two university teaching sessions were provided for Bristol University Social Work masters students and East Anglia University nursing students.

'Safe with Me', Chiva's film telling the story of a young person attending Chiva F2B camp created in 2024 was awarded Silver in its category at the Charity Film Awards in 2025.



Safe With Me was the second most viewed film on Chiva's YouTube channel in 2025.

ACTIVITIES ONGOING THROUGH THE YEAR

The charity's TikTok channel is used to share content aimed at increasing understanding of HIV among a wider youth audience, with content being largely created by the CYC.

'Growing Well' - A project developing a book and other resources to help with conversations with younger children about their HIV was started. The project takes a co-production approach, involving children and their parent/carers in the development of the story and design of the book with an illustrator attending focus groups to capture the ideas and views from the participants. *'Grace, Gigi and HIV'* story book and information cards will be finalised and published in 2026 and made freely available to families and clinic team members, encouraging conversations with children about HIV from a young age.



PARTNERSHIPS

In 2025, 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 a position 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 Children's HIV and AIDS Reporting System (CHARS) team at UCL and has worked with the UK Health Security Agency to help 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.

Key collaborations have continued with The Food Chain to support the provision of food and formula feed through Chiva's hardship programme. Chiva also worked alongside National AIDS Trust and The Food Chain on a significant campaign advocating for universal access to formula milk for all infants of mothers/birthing parents with HIV who require it. Chiva were delighted that the new Government HIV Action Plan, launched in December 2025 included a commitment to funding formula milk for all infants of mothers living with HIV.

Our involvement with the HIV Action Plan continues, joining the implementation group for putting the plan into action. Chiva engaged extensively with the consultation group informing the development of plan, advocating for formula milk provision, as well as advocating for children and young people's needs to be given attention in the plan.

Chiva is 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.

Chiva is also a member of the working group of INFORM+ (International Feeding Choices Forum for People Living with HIV) which aims to foster collaboration, and research initiatives among forum members from different countries.

FINANCIAL REVIEW

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.

COMPLIANCE WITH GOVERNANCE REQUIREMENTS

At the AGM membership approval was obtained to approve those elected to the Steering group and the Trustee board. Three Trustee board meetings were held virtually in 2025, and one board meeting was held in person.

FINANCIAL REVIEW

Total income for the year was £386,944 (2024: £367,147) and total expenditure for the year was £872,482 (2024: £857,347). There was a gain on investment of £495,622 (2024: £476,716), resulting in an overall surplus for the year of £10,084 (2024: deficit £13,484).

Chiva acknowledges and expresses gratitude for the financial support received in 2025 from ViiV Healthcare, Gilead Sciences, MSD, Johnson & Johnson, 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 2025, Chiva participated in one organised fundraising event, an annual run for HIV organisations. Several 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 2025. 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 2025, this range was £300,000 - £400,000.

Chiva's need for reserve funds is 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 if 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 £7,605,340 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 £33,806 which have been raised for specific projects undertaken;
- General funds of £14,315 which will be used to fund core services and expansion work in the next financial year.

FINANCIAL REVIEW

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 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 revisited Chiva's ethical social and governance (ESG) policy relating to investments to assess whether the charity wishes to continue investing in fossil fuels.

In December the Trustee board held a comprehensive discussion on whether to continue direct investments in fossil fuels, following on from the ESG policy review and information provided by the investment company on impact of divesting from fossil fuels. Following this assessment a range of options were presented to the Trustee board, there was a majority vote to divest from direct fossil fuel investments, with immediate effect.

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
- 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 2025 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 2027

During 2026 Chiva is undertaking a full strategic review as our current strategy comes to an end in 2026. This strategic review will consider the achievements of the current strategy and formulate a new strategic plan from 2027.

Core work will continue, delivered through a direct support programme across the UK, working with NHS clinics and wider services, and providing educational activities, support and resources to professionals. Additionally, Chiva will continue to raise public awareness and seek opportunities to influence policy and practice to enhance the care and support available to young people growing up with HIV and their families.

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.

PLANS FOR 2027 AND GOVERNANCE

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.

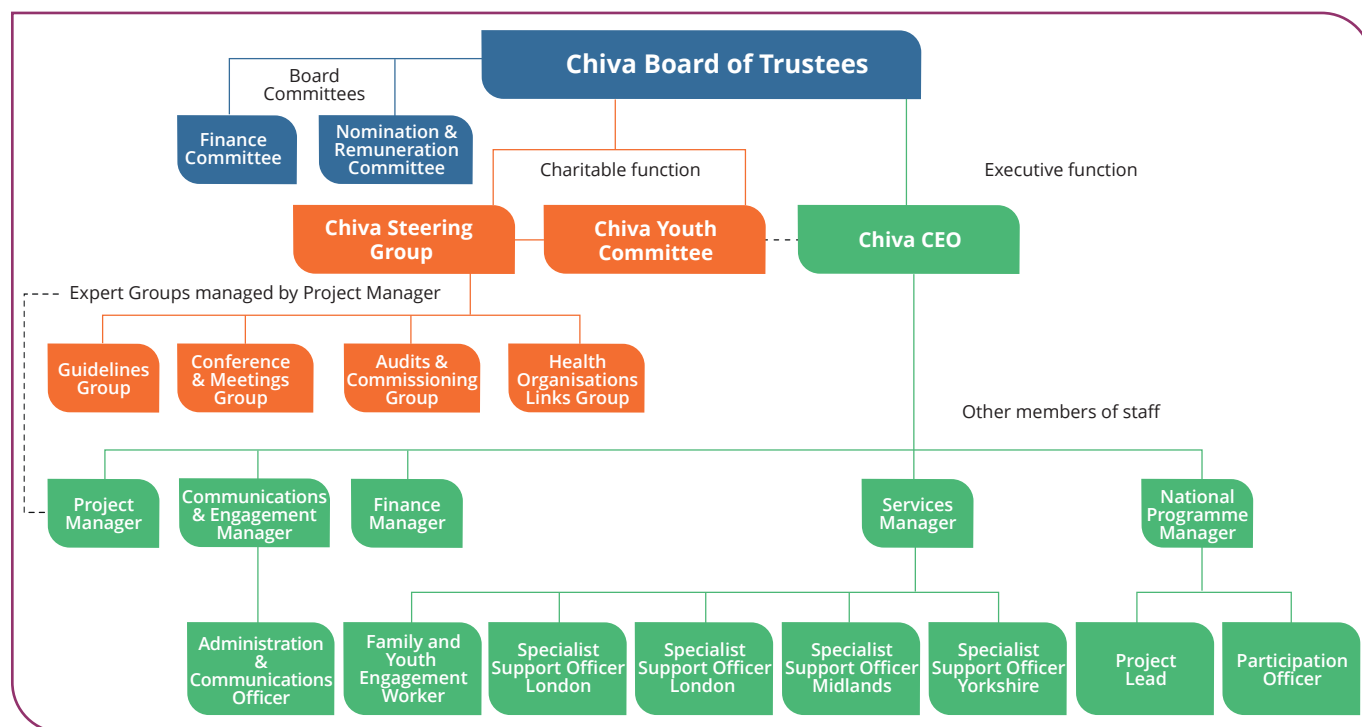
The Chiva Governance Handbook developed in 2020 provides terms of reference for our governance structure. In accordance with Chiva's Governance Handbook, there should be at least seven Trustees, and at least 50% of the Trustees selected from the members of the Chiva Steering Group with the remaining 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.

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 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.
- 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.



GOVERNANCE

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.

CHIVA STEERING GROUP

The Steering Group's purpose is to oversee the professional functions of the Charity. The Steering Group members are elected by the membership and includes members that also sit on the Board of Trustees. Several expert groups are led by members of the Steering Group, and the Steering Group facilitates several special interest groups. In 2025 there were 14 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 2025 and carried out the charity audit.
- 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 situation 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.

- 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.

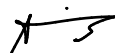
The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

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 27th April 2026 and signed on their behalf by



Dr Amanda Williams
Chair of Trustees

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 2025 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 2025 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:

Independent auditors' report

To the members of

Children's HIV Association Limited

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- 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: 27 April 2026

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 2025

		Endowment	Restricted	Unrestricted	2025 Total	2024 Total
	Note	£	£	£	£	£
Income from:						
Donations	3	-	2,000	5,445	7,445	5,489
Charitable activities	4	-	141,296	76,524	217,820	185,396
Investments	5	-	-	161,679	161,679	176,262
Total income		-	143,296	243,648	386,944	367,147
Expenditure on:						
Raising funds		39,825	-	24,836	64,661	62,638
Charitable activities		-	146,673	661,148	807,821	794,709
Total expenditure	7	39,825	146,673	685,984	872,482	857,347
Net expenditure before gains		(39,825)	(3,377)	(442,336)	(485,538)	(490,200)
Gains on investments	11	495,622	-	-	495,622	476,716
Net income / (expenditure)		455,797	(3,377)	(442,336)	10,084	(13,484)
Transfers between funds		(368,321)	21,156	347,165	-	-
Net movement in funds	8	87,476	17,779	(95,171)	10,084	(13,484)
Reconciliation of funds:						
Total funds brought forward		7,517,864	16,027	109,486	7,643,377	7,656,861
Total funds carried forward		7,605,340	33,806	14,315	7,653,461	7,643,377

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 16 to the accounts.

Children's HIV Association Limited

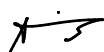
Balance sheet

As at 31 December 2025

	Note	£	2025 £	2024 £
Fixed assets				
Investments	11		<u>7,420,773</u>	<u>7,320,066</u>
Current assets				
Debtors	12	21,497		31,373
Cash at bank and in hand		<u>237,463</u>		<u>312,371</u>
		258,960		343,744
Liabilities				
Creditors: amounts falling due within 1 year	13	<u>(26,272)</u>		<u>(20,433)</u>
Net current assets			<u>232,688</u>	<u>323,311</u>
Net assets	15		<u>7,653,461</u>	<u>7,643,377</u>
Funds	16			
Endowment funds			7,605,340	7,517,864
Restricted funds			33,806	16,027
Unrestricted funds			<u>14,315</u>	<u>109,486</u>
Total charity funds			<u>7,653,461</u>	<u>7,643,377</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 27 April 2026 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 2025

	2025 £	2024 £
Cash used in operating activities:		
Net movement in funds	10,084	(13,484)
Adjustments for:		
Gains on investments	(495,622)	(476,716)
Dividends and interest from investments	(161,679)	(176,262)
Decrease/(increase) in debtors	9,876	(7,752)
Increase/(decrease) in creditors	5,839	(3,683)
Net cash used in operating activities	(631,502)	(677,897)
Cash flows from investing activities:		
Dividends and interest from investments	161,679	176,262
Proceeds from the sale of investments	1,264,233	2,174,909
Purchase of investments	(869,318)	(1,776,312)
Net cash provided by investing activities	556,594	574,859
Decrease in cash and cash equivalents in the year	(74,908)	(103,038)
Cash and cash equivalents at the beginning of the year	312,371	415,409
Cash and cash equivalents at the end of the year	237,463	312,371

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 2025

1. Accounting policies

a) Basis of preparation and general information

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.

Notes to the financial statements

For the year ended 31 December 2025

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.

Notes to the financial statements

For the year ended 31 December 2025

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 2025

2. Prior period comparatives: statement of financial activities

	Endowment	Restricted	Unrestricted	2024 Total
	£	£	£	£
Income from:				
Donations	-	-	5,489	5,489
Charitable activities	-	125,230	60,166	185,396
Investments	-	-	176,262	176,262
Total income	-	125,230	241,917	367,147
Expenditure on:				
Raising funds	39,705	-	22,933	62,638
Charitable activities	-	162,508	632,201	794,709
Total expenditure	39,705	162,508	655,134	857,347
Net income / (expenditure) before gains	(39,705)	(37,278)	(413,217)	(490,200)
Net gains on investments	476,716	-	-	476,716
Net income / (expenditure)	437,011	(37,278)	(413,217)	(13,484)
Transfers between funds	(323,738)	29,950	293,788	-
Net movement in funds	113,273	(7,328)	(119,429)	(13,484)

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2025

3. Income from donations

	Restricted £	Unrestricted £	2025 £	2024 £
Donations	<u>2,000</u>	<u>5,445</u>	<u>7,445</u>	<u>5,489</u>

All income from donations in the prior year was unrestricted.

4. Income from charitable activities

	Restricted £	Unrestricted £	2025 Total £
Grants			
Raise Your Hands	-	45,000	45,000
ViiV Healthcare UK	20,000	-	20,000
Gilead Sciences	41,296	-	41,296
HollyHock Charitable Foundation	80,000	-	80,000
Conference sponsorship			
Gilead Sciences	-	9,900	9,900
ViiV Healthcare UK	-	9,900	9,900
Johnson & Johnson	-	2,200	2,200
MSD	-	2,200	2,200
Self generated			
Conference	-	3,927	3,927
Membership	-	330	330
Services, training, etc.	-	3,067	3,067
Total income from charitable activities	<u>141,296</u>	<u>76,524</u>	<u>217,820</u>

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2025

4. Income from charitable activities (continued)

Prior year comparative

	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

5. Income from investments

	2025 £	2024 £
Dividends and interest	161,679	176,262

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 2025

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 £	2025 Total £
Direct and project costs	-	295,709	-	295,709
Staff costs (note 9)	23,107	425,176	13,864	462,147
Other staffing costs	-	9,655	5,778	15,433
Premises and running costs	1,729	45,185	2,832	49,746
Monitoring and evaluation costs	-	-	9,622	9,622
Investment manager fees	39,825	-	-	39,825
Sub-total	64,661	775,725	32,096	872,482
Allocation of support and governance costs	-	32,096	(32,096)	-
Total expenditure	64,661	807,821	-	872,482

Total governance costs were £8,601 (2024: £8,465).

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2025

7. Total expenditure (continued)

Prior year comparative

	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	<u>62,638</u>	<u>794,709</u>	<u>-</u>	<u>857,347</u>

8. Net movement in funds

This is stated after charging:

	2025 £	2024 £
Depreciation	Nil	Nil
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	935	1,724
Auditors' remuneration (excluding VAT):		
▪ Statutory audit	7,300	6,825
▪ Other services	<u>1,102</u>	<u>1,162</u>

During the year, three trustees received reimbursement for travel expenses of £935 (2024: six trustees, £1,724 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.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2025

9. Staff costs and numbers

Staff costs were as follows:

	2025	2024
	£	£
Salaries and wages	397,688	358,674
Social security costs	36,758	28,839
Pension costs	27,701	25,708
	<u>462,147</u>	<u>413,221</u>

Employees earning more than £60,000 during the year:

	2025	2024
	£	£
Between £70,000 and £80,000	<u>1</u>	<u>-</u>

The key management personnel of the charitable company comprises the Chief Executive Officer. The total employee benefits of the key management personnel were £86,555 (2024: £68,851).

	2025	2024
	No.	No.
Average head count	<u>13</u>	<u>13</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 2025

11. Investments

	2025	2024
	£	£
Listed investments:		
Market value at 1 January	7,320,066	7,241,947
Additions	869,318	1,776,312
Disposals proceeds	(1,264,233)	(2,174,909)
Realised and unrealised gains / (losses)	495,622	476,716
	<u>7,420,773</u>	<u>7,320,066</u>
Market value at 31 December	7,420,773	7,320,066

12. Debtors

	2025	2024
	£	£
Trade debtors	11,900	-
Prepayments	6,397	27,673
Other debtors	3,200	3,700
	<u>21,497</u>	<u>31,373</u>

13. Creditors: amounts due within 1 year

	2025	2024
	£	£
Trade creditors	2,122	4,572
Accruals	8,760	13,749
Other creditors	3,490	2,112
Deferred income	11,900	-
	<u>26,272</u>	<u>20,433</u>

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2025

14. Deferred income

	2025	2024
	£	£
At 1 January	-	-
Deferred during the year	11,900	-
Released during the year	-	-
	<u>-</u>	<u>-</u>
At 31 December	<u>11,900</u>	<u>-</u>

Deferred income relates to sponsorship income for the March 2026 conference.

15. Analysis of net assets between funds

	Endowment	Restricted	Unrestricted	Total funds
	£	£	£	£
Investments	7,420,773	-	-	7,420,773
Current assets	184,567	33,806	40,587	258,960
Current liabilities	-	-	(26,272)	(26,272)
	<u>-</u>	<u>-</u>	<u>(26,272)</u>	<u>(26,272)</u>
Net assets at 31 December 2025	<u>7,605,340</u>	<u>33,806</u>	<u>14,315</u>	<u>7,653,461</u>

Prior year comparative	Endowment	Restricted	Unrestricted	funds
	£	£	£	£
Investments	7,320,066	-	-	7,320,066
Current assets	197,798	16,027	129,919	343,744
Current liabilities	-	-	(20,433)	(20,433)
	<u>-</u>	<u>-</u>	<u>(20,433)</u>	<u>(20,433)</u>
Net assets at 31 December 2024	<u>7,517,864</u>	<u>16,027</u>	<u>109,486</u>	<u>7,643,377</u>

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2025

16. Movements in funds

	At 1 January 2025 £	Income £	Expenditure £	Gains/ (losses) £	Transfers between funds £	At 31 December 2025 £
Endowment funds:						
Expendable endowments						
Drue Heinz Charitable Trust	7,517,864	-	(39,825)	495,622	(368,321)	7,605,340
Total endowment funds	7,517,864	-	(39,825)	495,622	(368,321)	7,605,340
Restricted funds						
Summer Camp Project	-	80,000	(93,028)	-	13,028	-
My Medicine, My Health	16,027	-	(3,708)	-	-	12,319
Growing Well	-	21,296	(7,737)	-	-	13,559
Family Residential	-	22,000	(30,128)	-	8,128	-
The Blueprint Project	-	20,000	(12,072)	-	-	7,928
Total restricted funds	16,027	143,296	(146,673)	-	21,156	33,806
Unrestricted funds						
General funds	109,486	243,648	(685,984)	-	347,165	14,315
Total unrestricted funds	109,486	243,648	(685,984)	-	347,165	14,315
Total funds	7,643,377	386,944	(872,482)	495,622	-	7,653,461

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.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2025

16. 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.
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.
Growing Well	The Growing Well project aims to promote the well-being of children and families affected by HIV by supporting professionals and families to communicate openly with children about HIV. The project will develop a suite of co-produced resources, including a book and picture cards, in person training and a training video, created in collaboration with children, young people, and families living with HIV.
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.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2025

16. Movements in funds (continued)

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.
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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 2025

16. Movements in funds (continued)

Prior year comparative

	At 1 January 2025 £	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	<u>7,404,591</u>	<u>-</u>	<u>(39,705)</u>	<u>476,716</u>	<u>(323,738)</u>	<u>7,517,864</u>
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	<u>23,355</u>	<u>125,230</u>	<u>(162,508)</u>	<u>-</u>	<u>29,950</u>	<u>16,027</u>
Unrestricted funds						
General funds	<u>228,915</u>	<u>241,917</u>	<u>(655,134)</u>	<u>-</u>	<u>293,788</u>	<u>109,486</u>
Total unrestricted funds	<u>228,915</u>	<u>241,917</u>	<u>(655,134)</u>	<u>-</u>	<u>293,788</u>	<u>109,486</u>
Total funds	<u><u>7,656,861</u></u>	<u><u>367,147</u></u>	<u><u>(857,347)</u></u>	<u><u>476,716</u></u>	<u><u>-</u></u>	<u><u>7,643,377</u></u>

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2025

17. Financial instruments at fair value

	2025	2024
	£	£
Financial assets measured at fair value - listed investments	<u>7,420,773</u>	<u>7,320,066</u>

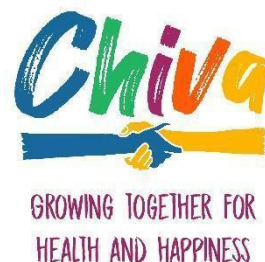
18. Related party transactions

There were no related party transactions in the current or prior year.



@chivaprojects
www.chiva.org.uk

Chiva
Orchard Street Business Centre
13 Orchard Street
Bristol
BS1 5EH



William Guy Blake ACA
Godfrey Wilson Limited
Chartered Accountants & Statutory Auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

27 April 2026

Dear Guy

Letter of Representations on the Financial Statements for the Year Ended 31 December 2025

This representation letter is provided in connection with your audit of the financial statements of the charity for the year ended 31 December 2025.

We confirm that the following representations are made on the basis of enquiries of the trustees, management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the following representations to you:

1. We have fulfilled our responsibilities as trustees, as set out in the terms of your engagement letter dated 12 January 2024, under the Companies Act 2006 for preparing 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).

We confirm that in our opinion the financial statements give a true and fair view and in particular that where any additional information must be disclosed in order to give a true and fair view that information has in fact been disclosed. We confirm that the selection and application of the accounting policies used in the preparation of the financial statements are appropriate, and we approve these accounts for the year ended 31 December 2025.

2. We confirm that all accounting records have been made available to you for the purpose of your audit, in accordance with your terms of engagement, and that all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management, trustees' and members' meetings, have been made available to you. We have given you unrestricted access to persons within the charity in order to obtain audit evidence and have provided any additional information that you have requested for the purposes of your audit.

3. We acknowledge that it is a criminal offence to make a false statement in this regard, and where any director either makes a false statement; is aware that the statement is false; is reckless in preventing this

Chiva, Orchard Street Business Centre, 13 Orchard Street, Bristol, BS1 5EH

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Registered charity number: 1122356 Registered Company: 06337017

statement; or fails to take reasonable steps to prevent the trustees' report from being approved, we acknowledge that each director will be guilty of a criminal offence.

4. We confirm the charity has satisfactory title to all assets and there are no liens or encumbrances on the assets, except for those disclosed in the financial statements.

5. We confirm that significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. We confirm that we have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

6. We confirm that the charity has no liabilities or contingent liabilities other than those disclosed in the financial statements.

7. We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to you and accounted for and disclosed in accordance with the applicable financial reporting framework.

8. We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.

9. We confirm that we are aware that a related party of the charity is a person or organisation which either (directly or indirectly) controls, has joint control of, or significantly influences the charity or vice versa and as a result will include: trustees/directors, other key management, close family and other business interests of the previous. We confirm that the related party relationships and transactions set out in appendix I are a complete list of such relationships and transactions and that we are not aware of any further related parties or transactions.

10. We confirm that the charity neither had, at any time during the year, any arrangement, transaction or agreement to provide credit facilities (including advances and credits granted by the charity) for trustees, nor provided guarantees of any kind on behalf of the trustees.

11. We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements.

12. We confirm that the charity has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.

13. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its activities and which are central to the charity's ability to conduct its activities, except as explained to you and as disclosed in the financial statements.

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14. We acknowledge our responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud. We confirm that we have disclosed to you the results of our risk assessment of the risk of fraud in the organisation. There have been no deficiencies in internal control of which we are aware.

15. We confirm that there have been no actual or suspected instances of fraud involving trustees, management or employees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by trustees, former trustees, employees, former employees, regulators or others.

16. We confirm that, in our opinion, the charity's financial statements should be prepared on the going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. In reaching this conclusion, we have taken into account all relevant matters of which we are aware, and have considered a period of at least one year from the date on which the financial statements will be approved.

17. We confirm that in our opinion the effects of uncorrected misstatements are immaterial, both individually and in aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is set out in the management letter.

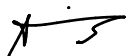
18. We confirm that we are not aware of any matters of material significance that should be reported to regulators. We confirm that all correspondence with the Charity Commission has been made available to you.

19. We confirm that all grants, donations and other income, including those subject to special terms or conditions or received for restricted purposes, have been notified to you. There have been no breaches of terms or conditions during the period regarding the application of such income.

20. We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that: (a) so far as each trustee is aware, there is no relevant audit information of which you as auditors are unaware; and (b) each trustee has taken all the steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that you are aware of that information.

21. We acknowledge that it is a criminal offence to knowingly or recklessly make you as an auditor, a statement (oral or written) that conveys, or purports to convey, information or explanations that you require in your capacity as auditor, or are entitled to require, that is misleading, false or deceptive in a material particular.

Yours sincerely



Amanda Williams – Chair of Trustees
For and on behalf of the Trustees of Children's HIV Association Limited

Chiva, Orchard Street Business Centre, 13 Orchard Street, Bristol, BS1 5EH

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Registered charity number: 1122356 Registered Company: 06337017

Appendix I: Summary of Related Parties

Connected Organisation	Name	Nature of Connection
None.		

Chiva, Orchard Street Business Centre, 13 Orchard Street, Bristol, BS1 5EH

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