

Company no. 06337017
Charity no. 1122356

Children's HIV Association Limited
Report and Financial Statements
31 December 2019

Children's HIV Association Limited

Reference and administrative details

For the year ended 31 December 2019

Company number	06337017
Charity number	1122356
Registered office and operational address	Orchard Street Business Centre 13 Orchard Street Bristol BS1 5EH
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: Dr Velur Balasubramanian Dr Alasdair Bamford (resigned 17 March 2019) Dr Srinivas Bandi Dr Jolanta Bernatoniene Honorary Treasurer Angela Callaghan Dr Katja Doerholt Dr Anita Freeman Kate Gandhi Susanna Keiderling Dr Julia Kenny Elaine Pearson (resigned 1 October 2019) Dr Fiona Shackley Dr Anna Turkova (resigned 17 March 2019) Dr Amanda Williams Chair
Secretary	Dr Fiona Thompson
Chief executive officer	Amanda Ely
Bankers	National Westminster Bank plc East Finchley Branch 85 High Road London N2 8AE
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

Children's HIV Association Limited

Report of the trustees

For the year ended 31 December 2019

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2015).

Charity objectives and information

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

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

The policies the charity has adopted to further the objectives of the charity are:

- The provision of direct support programmes which enhance the health and social well-being of children and young people growing up with HIV; and
- Running a professional membership service and professional's education and support activities which serve to ensure excellence in the care of children and young people living with HIV and their families.

Structure, governance and management

The Children's HIV Association is a charitable company limited by guarantee. Members of the executive committee are as such charity trustees and company directors.

The methods adopted for the recruitment and appointment of new trustees

Annual elections are held:

- A list of nominees is forwarded to all eligible members of the Association with a request for their selections to fill the vacancies;
- The election scrutineer is normally the immediate past Chair of the Association or another person nominated by the Executive Committee; and
- The results of the election are declared at the Annual General Meeting.

In addition the memorandum of association and charity bye laws make the provision for additional people to be co-opted onto the executive committee.

The Charity may by ordinary resolution:

- Appoint a person who is willing to act to be a director; and determine the rotation in which any additional directors are to retire; and
- Appoint additional trustees to allow for additional specific expertise, specialty, regional or other representation, as required.

Children's HIV Association Limited

Report of the trustees

For the year ended 31 December 2019

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

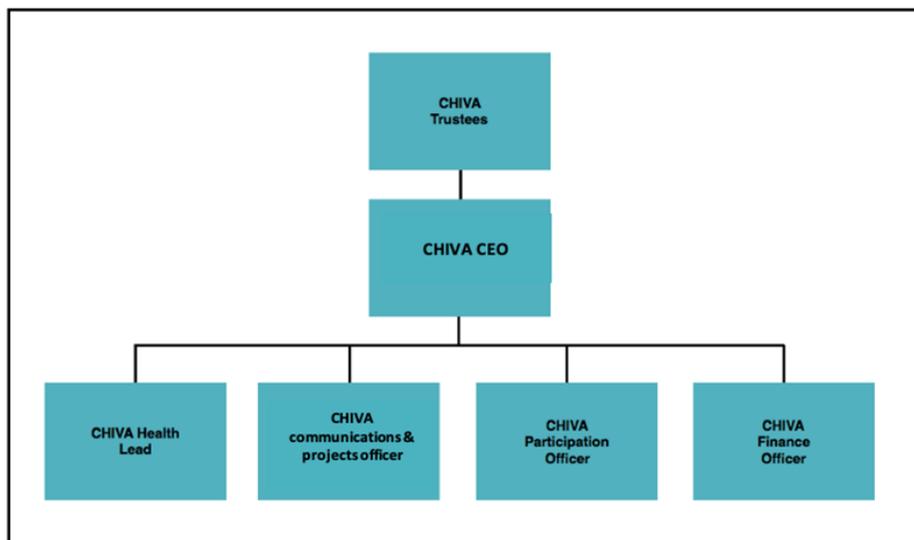
New trustees are sent an information letter with the following:

- Results of elections for the relevant year;
- Charity Commission of England and Wales leaflet CC3(a) – 'The Essential Trustee: an introduction';
- Competing interest disclosure form;
- Copy of the governance document;
- Level of time commitment expected regarding attendance at committee meetings and conferences;
- Trustee declaration form; and
- CHIVA Child Protection and Safeguarding Policy.

The organisational structure of the charity and how decisions are made

The CHIVA Executive Committee oversees the work of the charity and the professional's support activities. The Executive Committee comprises the following sub committees: Conferences Subcommittee; Guidelines Group; and ad hoc groups on Commissioning, Audits, Standards, and Regional Meetings.

CHIVA employed 5 members of staff, working part time, in the period covered in this report, with the organisational structure illustrated below. The CHIVA CEO supervises 4 staff, and freelance associates who take on project related support roles, manages the programme of work, and is responsible for charity fundraising. The CHIVA CEO reports to the Chair and is accountable to the executive committee.



Children's HIV Association Limited

Report of the trustees

For the year ended 31 December 2019

Public benefit statement

The primary beneficiaries of CHIVA are children and young people living with HIV in the UK and Ireland, however the wider work of CHIVA provides public benefit throughout society through CHIVA's education and training programmes and broader awareness raising work. CHIVA provides information and updates to its membership and further education meetings and conferences, family conferences and other training and awareness raising activities in the UK and abroad.

CHIVA work with media and other public forums to raise general public awareness of HIV and in particular how it impacts upon children and their families, aiming to enhance understanding and address ongoing stigma around HIV.

CHIVA develop resources and provide professional support, expertise and guidance to ensure awareness of HIV in schools, social care agencies, and wider organisations.

Review of activities and achievements to meet the charity objectives

HIV education, peer support and family support programme:

This programme aims to address the following identified needs:

- Enhancing HIV knowledge and understanding among children and young people living with HIV;
- Access to peers living with HIV to reduce social isolation;
- Enhanced self esteem, confidence, and aspirations for the future; and
- Family support.

Activities:

Freedom to Be support camp

CHIVA has been providing support for to up to 100 children living with HIV each year through its annual support camp for the past 10 years. The support camp aims to address the social isolation experienced by children with HIV, enhance knowledge and understanding of HIV, and improve self efficacy and coping skills. Whilst developing a peer support network through the friendships established at support camp.

In 2019 CHIVA delivered a 5 day residential support camp in Staffordshire which 79 young people with HIV aged 11-16 from across the UK and Ireland attended. 12 camp leaders (young adults aged 18-24 years living with HIV) attended as peer mentors. CHIVA delivered a 4-day peer support training course to the camp leaders in May.

Camp remains a relevant and necessary intervention to provide support to children and young people outside of clinics, to support their capacity to live well with HIV. Evidence from the independent evaluation report on the impact of attending camp illustrates positive and transformative impacts on young people through attending camp and participating in the activities provided. Increasingly CHIVA witness the long term sustainable impacts of attending camp when younger, as young adults who attended camp previously, return in different roles such as camp leaders, workshop facilitators, and to give talks to the camp participants. These young adults provide testimony to the transformative impact of attending camp when younger on their feelings of growing up with HIV and emotional impacts, resulting in improved knowledge and understanding. They acquire greater confidence and skills at managing the impacts particularly in relation to social relationships and in wider social contexts. Increasingly the model of camp involves greater involvement of young adults who have grown up with HIV in its planning and delivery, and provides an opportunity for inspiration for the younger participants.

Children's HIV Association Limited

Report of the trustees

For the year ended 31 December 2019

Responses from young people in the end of camp questionnaire illustrate impacts on social isolation, when responding to a question about what they got from attending camp comments included:

"Being near more HIV positive people", "Having the experience to learn more about HIV", "Being able to talk freely about HIV", "Being able to confide in other people with the same status", and "Not feeling alone anymore"

And positive impacts on improving how young people felt about having HIV;

"[F2B2019] made me feel better about it [HIV] and helped to show me that it's a small part of me" and "I have come to accept that HIV does not define me".

Young people were asked to complete quizzes individually on arrival with HIV knowledge related questions. The same quiz was completed by young people at the end of camp and significant improvements were found in relation to all topics covered. For example at the beginning of camp 28% of camp attendees were able to accurately describe what HIV is, and by the end of camp 85% were able to answer this question accurately.

A 10 year anniversary of camp celebration was held at camp in 2019, led by the CHIVA Youth Committee. The story of camp over the years and impacts on young people who had attended was powerfully reflected through representations from a young person who had attended each year of camp since it began in 2010. In the closing ceremony at the end of camp young people made pledges to their future self with messages focussed on achieving dreams and having ambitions, and also self care and showing themselves kindness.

CHIVA were delighted to welcome former professional Welsh rugby player Gareth Thomas to camp. Gareth visited and had discussions with CHIVA CEO and volunteers at camp, the content from which was included in his powerful documentary 'HIV and Me' which had significant reach when released in 2019, sharing Gareth's story of accepting and being open about living with HIV.

Regional support

CHIVA provides direct support to children and their families throughout the year, providing staff support in clinics to support health professionals meeting the broader psycho-social impacts of HIV on children and their families. In 2019 CHIVA was funded to provide this support in three regions; Wales, Bristol and surrounding region, and Liverpool and Mersey region.

CHIVA staff attend clinics and work with the multi-disciplinary teams at clinic to support a holistic response to children's needs and ensure psycho-social needs are addressed alongside a medical approach.

CHIVA staff are then able to work more directly with particular children and their families where more difficult issues are apparent. In 2019, this included extensive work with schools to provide HIV awareness in schools, and enhance schools' capacity to support pupils living with HIV; supporting multi professional teams working with children and their families; working with social care professionals where concerns about children's wellbeing exist; and engaging with professional networks, providing support to needs assessments, care and support plans.

CHIVA is also providing direct support to children and families with more complex needs across the UK, outside these regions, and professional guidance and support to families and professionals, when requested and in line with staff capacity.

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Arts engagement programme for older youth

CHIVA supports older young people with the challenges associated with transitioning into adult health care and adult life through arts engagement projects. The 'Art is Key' programme develops insight, understanding, and opportunities for peer support and the development of skills and confidence in young people through engagement with the arts. These 'Art is Key' projects have been delivered in collaboration with Turtle Key Arts and the Lyric Theatre Hammersmith in recent years.

In 2019 a weekend residential was delivered with 18 young people living with HIV to scope and develop the project and begin the experience of sharing stories, followed by a week long residential project. This project was facilitated in collaboration with Turtle Key Arts and the Lyric Theatre in Hammersmith. The sessions with facilitators from the arts provided exploration of stories of growing up with HIV and sharing of experiences. A PodCast producer and audio recording specialist provided technical support to the group and all the creative material (poems, songs, drama sketches) developed across the week was recorded.

During the week there were some powerful moments of group bonding, which illustrated why it was important to bring young people living with HIV together. The strength of the project was clearly in the shared experiences. Some of this took place away from the structured sessions for example when one young person asked the group 'if you could be born tomorrow without HIV would you choose to?' there followed an in depth discussion among the young people who were recognising that as well as great challenges, HIV had also brought them things they highly valued. Some young people described passionately how valuable their relationships with other young people living with HIV were because they are the people who 'truly know me and accept me for who I am'.

Following the residential the PodCast was produced, called 'The ARCHIVE'. In August the young people from this project attended the CHIVA support camp and shared this material as a performance piece in the 10th birthday celebration of camp.

Youth participation

CHIVA is committed to ensuring young people living with HIV have an active role in the organisation, and their wishes and priorities shape CHIVA and inform its work programme. CHIVA also ensures young people have opportunities to take part in key activities which raise awareness of their experiences and views more widely; to inform public understanding; research; policy and practice development.

Two formal groups are involved in ongoing participation opportunities, in addition to ongoing opportunities for engagement and participation which CHIVA responds to through our youth networks.

The CHIVA Youth Committee (CYC) comprises 12 young people, under the age of 18, who live with HIV. They meet regularly throughout the year and participate and present at our national conferences for professionals and families. The CYC also engage with the media and public forums to campaign for improved awareness and understanding of HIV.

This year the CYC have engaged in discussions with health organisations, research bodies, media platforms, and voluntary, community and statutory organisations.

The CYC held three residential meetings and several sub-meetings. They received debating and public speaking training. Members held sessions at the CHIVA national Conference, CHIVA Families Conference, and an International Women's Conference.

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A new video resource has been produced by one youth committee member and a regional peer meet up group delivered by CHIVA. Working with the Association of Young People's Health the 'Are you OK?' animation was developed. Aimed at younger children, this animation shares experiences of growing up with HIV and emphasises the need for children to be able to share their feelings and be supported. One youth committee member and her mum took part in Radio 4's 'The Listening Project' to talk about family life with HIV.

The CYC now has a youth advocacy worker (a former CYC member) who attends public events on behalf of the group to represent their views. Residential meetings are now co-facilitated and supported by another former CYC member who is now working as a CHIVA associate.

The CHIVA Youth Trials board comprises 9 young people who live with HIV. They meet 2-3 times a year to look at clinical trials for HIV drugs in children. The role of the youth trials board is to bring a patient perspective and inform the trial development and define how the trial information is shared with young patients. The CHIVA Youth Trials board is run in partnership with PENTA-ID. In 2019 the board Members met with researchers from the Medical Research Council and informed the production of patient information resources being developed to feedback on a longitudinal study of outcomes for children growing up with HIV. The board members also met with a research ethics committee to understand more about their role ensuring research and clinical trials are carried out in an ethical manner.

Conferences

CHIVA holds a national conference each year. The conference receives CPD accreditation from the Royal College of Paediatrics and Child Health.

In 2019 the CHIVA national conference focussed on Achieving Health and Wellbeing for children and young people growing up with HIV. 116 people attended and presentations covered topics such as global treatment updates; specific updates such as breastfeeding guidance and wider topics such as child sexual exploitation and supporting young people with learning disabilities to transition to adult care.

CHIVA annual conference provides an important opportunity for professionals to attend an education and development event specifically focused on paediatric HIV, whilst offering support in understanding around some of the wider risks and challenges facing these young people. It also supports a professional network which provides professionals with support and the opportunity to access to expertise and learning from the experiences of peers, all of which supports the quality of care for all children and young people accessing care across the UK and Ireland.

CHIVA held our second conference for families in 2019. Responding to feedback that family based needs were not being sufficiently met across the UK and from learning through the delivery of our regional direct support work, CHIVA first delivered a conference for families in 2018.

The conference provided a unique opportunity for families from across the UK with children growing up with HIV, to come together to access HIV information and current research relating to treatment and care.

The conference focuses on providing a supported space in which families can share experiences with each other and hear directly from young people about their family support needs around growing up with HIV.

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Report of the trustees

For the year ended 31 December 2019

Families access therapeutic workshops which support communication and sharing between parents /carers and their children. 79 parents/carers and young people attended the families conference in 2019. Key benefits identified by participants centred around the impact of being in a supported space where experiences of HIV could be shared, and support around communicating with children and young people about HIV in families.

"I'm taking a little from everyone I heard and shared" (Parent comment at the end of conference)

Regional meetings

CHIVA liaises with other organisations and local/regional networks to facilitate small scientific meetings, which are held around the country to allow as many members as possible to attend. In addition, multidisciplinary educational meetings are held in collaboration with the Medical Research Council at their offices in London. In 2019 a meeting was held to share learning from an international conference 'CROI' (Conference on Retroviruses and Opportunistic Infections) with UK professionals, and a further meeting held jointly with HYPnet (HIV Young People's Network). Resources and speaker presentations are shared via the CHIVA website and in our members newsletters.

Website, Guidelines and Resources

CHIVA has been supporting the provision of guidance for health care professionals working with children with HIV in the UK and Ireland via the website since 2005. All guidelines are peer reviewed by a multidisciplinary Guideline Group to ensure that any advice given is representative of best practice and is the latest information and made freely available on the CHIVA website.

CHIVA produces the Standards of Care for Infants, Children, and Young People with HIV (including infants born to mothers with HIV) to help promote and monitor high standards of care.

In 2019 updated guidelines were provided on Developmental Monitoring, a transition support tool 'All about Me'; and updated Paediatric Drug Dosing Chart.

The CHIVA website also includes information about our work programmes; information and guidance for parents, children and young people and for wider professionals.

Following a consultation with the CYC, a website development strategy was started in 2019 which will result in the information provided by the 'IfOnlyYouKnew' dedicated CHIVA website for young people living with HIV, being transferred to the main CHIVA website. Young people preferred to access all information from the CHIVA site which they found more accessible. Young people are working with CHIVA staff in designing and developing more materials to support this activity and improve the information resources available to children and young people living with HIV.

The CHIVA short film 'Life Growing Up' was produced in 2018 following the delivery of an arts engagement programme with young people. The film shares the stories shared by these young people of experiences growing up with HIV, continues to be widely used in a range of settings to support enhanced understanding and insight into the issues faced by these young people. 'Life Growing Up' has been used to support education in schools, colleges, universities, health care settings and corporations. Live performances have also been commissioned for conferences, corporate events and parliamentary events. 'Life Growing Up' was shown at the Global health film festival in London, and nominated for a Charity Film Award, where it is currently through to the shortlisting stage.

Children's HIV Association Limited

Report of the trustees

For the year ended 31 December 2019

Training and Support Services

CHIVA continued its collaborative work with UNICEF in the Eastern Europe / Central Asia region strengthening the treatment and care of children and adolescents with HIV in the region, through providing training courses and practice development support. In 2019 CHIVA began an extensive evaluation of this programme of work to support understanding of any practice impacts on professional attendance of the training programme.

CHIVA also supported the development of Standards Of Care to be implemented in all health clinics treating children living with HIV in Kazakhstan.

Audits, consultations and research

CHIVA conducts a programme of audits involving clinic centres throughout the UK, to set achievable targets and indicators of care. The results of which are published online and presented at conferences.

Audits on children with HIV having involvement with Children's Services due to social care concerns, and an audit on children's viral load detectability are planned.

CHIVA contributes to consultations, providing expertise to inform policy and service development. In 2019 this included responses to government consultations on mental health support needs of people living with HIV, BHIVA HIV testing guidelines, as well as providing evidence for the newly formed HIV Commission.

Commissioning

CHIVA continues to sit as an invited observer on the HIV Clinical Reference Group (CRG) and HIV CRG drugs subgroup ensuring that the needs and priorities of paediatric, adolescent and transition services are fully considered particularly in relation to drug commissioning and service specification. This also helps to ensure that CHIVA members are kept up to date on the changing landscape of UK HIV services and are able to contribute to discussion around key documents and policies. CHIVA are supporting the updating of the service specification for paediatric HIV.

Membership

CHIVA membership comprises a wide range of healthcare professionals and others working within the HIV sector. Membership benefits include voting rights and eligibility to stand for election to the CHIVA Executive Committee; to be kept informed of all relevant CHIVA developments; inclusion on a dedicated mailing list for all announcements of CHIVA activities; engagement with consultations and opportunities for input into the Standards of Care; regular CHIVA members newsletters throughout the year which include wider sector information and discounted registration to the CHIVA Annual Conference.

In 2019, 76 people held professional membership with CHIVA. CHIVA have continued to strive to provide cost effective membership with a combination deal, which offers very low conference attendance costs, when membership and conference registration are purchased together. CHIVA are committed to ensuring professionals are able to become members and access the benefits of joining the organisation. As such we are regularly reviewing our membership costs and policy and aiming to make this as accessible as possible to ensure one of our principle aims to support professionals working in paediatric HIV is achieved.

Children's HIV Association Limited

Report of the trustees

For the year ended 31 December 2019

Organisational developments

In order to build capacity to support the governance of the organisation, the executive committee have continued the review of our organisational structure and further developed the plans to restructure the organisation. Plans on restructuring were shared with the CHIVA membership at the AGM in March 2019 and a resolution passed by members authorising the executive to proceed with the proposed governance restructure.

CHIVA have sought legal support and a law firm are providing pro bono services to the charity, producing a new Governance Handbook which outlines the new structure, consisting of a Trustee Board and Steering Group. The law firm are also reviewing the charity governance documents to ensure alignment with the changes to the organisational structure and identifying any adjustments required. CHIVA plan for this new organisational structure to be in place by March 2020.

Plans for the future

Future plans include continued delivery of our HIV education, peer support and family support programme. Feedback from our service users indicates need for these services remain high.

CHIVA aims to expand some of this provision to meet current unmet needs, to widen the regional clinic support programme, expand on current provision for older youth particularly around transition, and support to families.

CHIVA also plan to develop our schools programme with an educational programme in schools framed around the 'Life Growing Up' film / performance resource.

CHIVA professional support provided through our membership services and national conferences and education meetings will continue.

CHIVA plan to continue to work in collaboration with UNICEF and PENTA ID to strengthen care and support for children and young people living with HIV internationally.

In 2020, CHIVA have received a generous grant from the Drue Heinz Charitable Trust. This transformative endowment will be invested in order to generate an income which will achieve financial security for the charity for very many years to come. The increase in income along with CHIVA's existing support through grants, sponsorship and donations will allow CHIVA to expand our work and support more children and young people living with HIV in the UK.

Financial review 2019

For the year ended 31 December 2019, incoming resources were £325,870 (2018: £388,245) and resources expended were £315,715 (2018: £347,375), resulting in a surplus for the year of £10,155 (2018: surplus of £40,870). Total funds at 31 December 2019 were £203,375 (2018: £193,220) of which £73,968 (2018: £62,708) is restricted.

CHIVA received renewed funding from key funders during 2019.

BBC Children in Need have continued to fund the CHIVA youth participation work and regional support in Wales and the Liverpool region.

Children's HIV Association Limited

Report of the trustees

For the year ended 31 December 2019

Elton John AIDS Foundation, The 'Make A Difference' Charitable Trust, MAC AIDS Fund, The Grand Appeal; Bristol Children's Hospital Charity, and ViiV HealthCare UK have continued to provide restricted funds to support the delivery of projects which support young people with their HIV knowledge and understanding, access to peers to build a peer support network, and enhance their confidence, self esteem and aspirations for the future.

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

New funders for restricted projects in 2019 include the Co-op Foundation who supported the Arts Engagement programme with a fund dedicated to addressing youth loneliness, and Quartet Community Foundation who have provided support towards the Bristol regional support project.

Sponsorship support for conferences and meetings and charitable grants were provided by ViiV HealthCare UK, Gilead Sciences and Merck & Co.

Reserves policy

Restricted reserves are established through funds provided to CHIVA to deliver specific programmes of work and with the use of funds restricted by the donor. At present these funds comprise: Freedom to be Support Camp, regional support in the South West, Wales, and North West. Youth Participation, Art is Key, Treat Me Like This project, and the HIV Friendly Schools project.

Unrestricted funds cover our general activities and include the CHIVA Annual Conference, UNICEF and PENTA-ID contracts. These funds are in the main self-generated by CHIVA and are not restricted.

CHIVA aims to hold 6 months running costs in unrestricted reserves, which comprises approximately £150,000 in 2019. As at 31 December 2019, CHIVA had unrestricted reserves of £129,407 (2018: £130,512) which is close to the target reserve amount.

Risk assessment

CHIVA regularly review the risks which the charity is exposed and incorporates strategies within its systems to mitigate those risks.

Investment policy

The Executive Committee have the power to invest funds in any manner, subject to obtaining advice from a financial expert and with regard to the suitability of the investments and the need for diversification.

CHIVA takes an ethical position that investment in funds with investments in tobacco, armaments, pornography and gambling would not be acceptable.

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).

Children's HIV Association Limited

Report of the trustees

For the year ended 31 December 2019

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

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

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

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

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

Independent examiners

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

Approved by the trustees on 8 April 2020 and signed on their behalf by

Dr Amanda Williams

Independent examiner's report

To the trustees of

Children's HIV Association Limited

I report to the trustees on my examination of the accounts of Children's HIV Association Limited (the charitable company) for the year ended 31 December 2019, which are set out on pages 14 to 28.

Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Date: 8 April 2020

Rob Wilson FCA

Member of the ICAEW

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 2019

	Note	Restricted £	Unrestricted £	2019 Total £	2018 Total £
Income from:					
Donations	3	4,225	6,099	10,324	66,241
Charitable activities	4	225,246	90,300	315,546	321,991
Other trading activities		-	-	-	13
Total income		<u>229,471</u>	<u>96,399</u>	<u>325,870</u>	<u>388,245</u>
Expenditure on:					
Raising funds		-	7,001	7,001	4,338
Charitable activities		<u>218,211</u>	<u>90,503</u>	<u>308,714</u>	<u>343,037</u>
Total expenditure	6	<u>218,211</u>	<u>97,504</u>	<u>315,715</u>	<u>347,375</u>
Net income / (expenditure)		11,260	(1,105)	10,155	40,870
Transfers between funds		-	-	-	-
Net movement in funds	7	11,260	(1,105)	10,155	40,870
Reconciliation of funds:					
Total funds brought forward		<u>62,708</u>	<u>130,512</u>	<u>193,220</u>	<u>152,350</u>
Total funds carried forward		<u><u>73,968</u></u>	<u><u>129,407</u></u>	<u><u>203,375</u></u>	<u><u>193,220</u></u>

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

Children's HIV Association Limited

Balance sheet

As at 31 December 2019

	Note	£	2019 £	2018 £
Fixed assets				
Tangible assets	10		1,936	1,685
Current assets				
Debtors	11	16,117		42,846
Cash at bank and in hand		190,577		<u>183,659</u>
		206,694		226,505
Liabilities				
Creditors: amounts falling due within 1 year	12	(5,255)		<u>(34,970)</u>
Net current assets			201,439	<u>191,535</u>
Net assets	14		203,375	<u>193,220</u>
Funds	15			
Restricted funds			73,968	62,708
Unrestricted funds			129,407	<u>130,512</u>
Total charity funds			203,375	<u>193,220</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

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 8 April 2020 and signed on their behalf by

Dr Jolanta Bernatoniene

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2019

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

b) Going concern basis of accounting

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

c) Income

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

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

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

d) Donated services and facilities

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

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) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2019

1. Accounting policies (continued)

f) Funds accounting

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

g) Expenditure and irrecoverable VAT

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

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

h) Allocation of support costs

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

i) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Computer equipment	4 years straight line
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Items of equipment are capitalised where the purchase price exceeds £500.

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.

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.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2019

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 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.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described below.

Depreciation

As described in note 1(i) to the financial statements, depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. Depreciation rates in operation during the current and prior period were as follows:

Computer equipment	4 years straight line
--------------------	-----------------------

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2019

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2018 Total £
Income from:			
Donations	9,749	56,492	66,241
Charitable activities	209,986	112,005	321,991
Other trading activities	-	13	13
Total income	219,735	168,510	388,245
Expenditure on:			
Raising funds	-	4,338	4,338
Charitable activities	213,206	129,831	343,037
Total expenditure	213,206	134,169	347,375
Net income / (expenditure)	6,529	34,341	40,870
Transfers between funds	(16,455)	16,455	-
Net movement in funds	(9,926)	50,796	40,870

3. Income from donations

	Restricted £	Unrestricted £	2019 Total £
Donations: no gift aid	3,517	3,092	6,609
Donations: gift aid	708	3,007	3,715
Total donations	4,225	6,099	10,324

Prior year comparative

	Restricted £	Unrestricted £	2018 Total £
Donations: no gift aid	1,719	50,222	51,941
Donations: gift aid	8,030	6,270	14,300
Total donations	9,749	56,492	66,241

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2019

4. Income from charitable activities

	Restricted £	Unrestricted £	2019 Total £
Grants			
BBC Children in Need England	48,589	-	48,589
BBC Children in Need Wales	13,522	-	13,522
BBC Children in Need North West	20,000	-	20,000
Co-operative Foundation	38,670	-	38,670
Elton John Aids Foundation	20,000	-	20,000
MAC Aids Foundation	25,000	-	25,000
Make A Difference	20,000	-	20,000
Raise Your Hands	-	15,000	15,000
Wallace & Gromit Grand Appeal	8,465	-	8,465
ViiV Healthcare UK	20,000	8,520	28,520
Gilead Science	-	23,700	23,700
Quartet Community Foundation	5,000	-	5,000
Contracts			
AALPHI	-	5,601	5,601
PENTA ID	-	7,055	7,055
UNICEF	-	9,351	9,351
Sponsorship			
Gilead Science - conference sponsorship	-	-	-
MSD Sponsorship	2,207	2,000	4,207
ViiV Healthcare UK - conference sponsorship	-	8,000	8,000
Self generated			
Conference	1,408	4,715	6,123
Membership	-	4,169	4,169
Services, training, etc.	2,360	2,189	4,549
Sales	25	-	25
Total income from charitable activities	225,246	90,300	315,546

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2019

4. Income from charitable activities (continued)

Prior year comparative

	Restricted £	Unrestricted £	2018 Total £
Grants			
BBC Children in Need England	45,541	-	45,541
BBC Children in Need Wales	16,419	-	16,419
Elton John Aids Foundation	21,000	-	21,000
MAC Aids Foundation	25,000	-	25,000
Make A Difference	20,000	-	20,000
Raise Your Hands	-	12,000	12,000
Wallace & Gromit Grand Appeal	11,211	-	11,211
ViiV Healthcare UK	66,615	-	66,615
Gilead Science	-	25,000	25,000
Three Monkeys Charitable Trust	2,000	-	2,000
The Robert Gavron Grant	1,000	-	1,000
Contracts			
AALPHI	-	5,071	5,071
PENTA ID	-	3,524	3,524
UNICEF	-	32,198	32,198
Sponsorship			
Gilead Science - conference sponsorship	-	4,000	4,000
MSD Sponsorship	-	1,500	1,500
ViiV Healthcare UK - conference sponsorship	-	15,980	15,980
Self generated			
Conference	-	3,410	3,410
Membership	-	5,735	5,735
Services, training, etc.	1,200	780	1,980
Sales	-	2,807	2,807
Total income from charitable activities	<u>209,986</u>	<u>112,005</u>	<u>321,991</u>

5. Government grants

The charitable company did not receive any government grants during the current or prior year.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2019

6. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2019 Total £
Direct and project costs	-	140,566	59	140,625
Staff costs (note 8)	5,822	136,217	3,493	145,532
Other staffing costs	-	1,088	331	1,419
Premises and running costs	1,179	18,505	1,705	21,389
Monitoring and evaluation costs	-	-	6,750	6,750
Sub-total	7,001	296,376	12,338	315,715
Allocation of support and governance costs	-	12,338	(12,338)	-
Total expenditure	7,001	308,714	-	315,715

Total governance costs were £2,050 (2018: £2,500).

Prior year comparative

	Raising funds £	Charitable activities £	Support and governance costs £	2018 Total £
Direct and project costs	-	174,779	1,249	176,028
Staff costs (note 8)	3,123	146,396	1,339	150,858
Other staffing costs	5	1,661	2	1,668
Premises and running costs	1,210	12,500	411	14,121
Monitoring and evaluation costs	-	2,300	2,400	4,700
Sub-total	4,338	337,636	5,401	347,375
Allocation of support and governance costs	-	5,401	(5,401)	-
Total expenditure	4,338	343,037	-	347,375

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2019

7. Net movement in funds

This is stated after charging:

	2019	2018
	£	£
Depreciation	603	288
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses (note 16)	235	235
	<u>235</u>	<u>235</u>

8. Staff costs and numbers

Staff costs were as follows:

	2019	2018
	£	£
Salaries and wages	104,601	108,150
Social security costs	6,922	7,120
Pension costs	4,939	5,100
Freelance costs	29,070	30,488
	<u>145,532</u>	<u>150,858</u>

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

The key management personnel of the charitable company comprise the Chief Executive Officer/CHIVA Manager. The total employee benefits of the key management personnel were £42,818 (2018: £45,569).

	2019	2018
	No.	No.
Average head count	<u>4.4</u>	<u>4.5</u>

9. Taxation

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

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2019

10. Tangible fixed assets

	Total £
Cost	
At 1 January 2019	1,988
Additions in year	<u>854</u>
At 31 December 2019	<u>2,842</u>
Depreciation	
At 1 January 2019	303
Charge for the year	<u>603</u>
At 31 December 2019	<u>906</u>
Net book value	
At 31 December 2019	<u><u>1,936</u></u>
At 31 December 2018	<u><u>1,685</u></u>

11. Debtors

	2019 £	2018 £
Trade debtors	4,243	5,652
Prepayments	11,874	36,344
Accrued income	<u>-</u>	<u>850</u>
	<u><u>16,117</u></u>	<u><u>42,846</u></u>

12. Creditors: amounts due within 1 year

	2019 £	2018 £
Trade creditors	41	29,058
Accruals	2,936	3,402
Other taxation and social security	1,829	504
Other creditors	<u>449</u>	<u>2,006</u>
	<u><u>5,255</u></u>	<u><u>34,970</u></u>

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2019

13. Deferred income

	2019 £	2018 £
At 1 January 2019	-	505
Deferred during the year	-	-
Released during the year	-	(505)
	<u>-</u>	<u>(505)</u>
At 31 December 2019	<u>-</u>	<u>-</u>

Deferred income relates to memberships and conference income received in advance.

14. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	1,936	1,936
Current assets	73,968	132,726	206,694
Current liabilities	-	(5,255)	(5,255)
	<u>73,968</u>	<u>129,407</u>	<u>203,375</u>
Net assets at 31 December 2019	<u>73,968</u>	<u>129,407</u>	<u>203,375</u>
	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	1,685	1,685
Current assets	91,508	134,997	226,505
Current liabilities	(28,800)	(6,170)	(34,970)
	<u>62,708</u>	<u>130,512</u>	<u>193,220</u>
Net assets at 31 December 2018	<u>62,708</u>	<u>130,512</u>	<u>193,220</u>

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2019

15. Movements in funds

	At 1 January 2019 £	Income £	Expenditure £	Transfers between funds £	At 31 December 2019 £
Restricted funds					
Art is Key	7,450	38,670	(31,295)	-	14,825
Life Growing Up Performances	7,963	4,567	(9,572)	-	2,958
South West Project	1,934	14,873	(8,188)	-	8,619
Summer Camp Project	9,749	89,250	(92,961)	-	6,038
BBC Children in Need England	30,330	48,589	(53,141)	-	25,778
BBC Children in Need Wales	2,028	13,522	(10,662)	-	4,888
BBC Children in Need North West	(1,159)	20,000	(10,595)	-	8,246
Treat Me Like This	2,530	-	(1,542)	-	988
HIV Friendly Schools	255	-	(255)	-	-
HYPNet	1,628	-	-	-	1,628
Total restricted funds	62,708	229,471	(218,211)	-	73,968
Unrestricted funds					
General funds	130,512	96,399	(97,504)	-	129,407
Total unrestricted funds	130,512	96,399	(97,504)	-	129,407
Total funds	193,220	325,870	(315,715)	-	203,375

Purposes of restricted funds

Art is Key	The Art is Key project is an arts engagement project which enables young people to explore and express experiences of growing up with HIV through engagement with creative and performance arts. Professional artists lead this project and it culminates in the production of a performance piece to be shared with wider audiences.
Life Growing Up Performances	This project developed from the Art Is Key project above and resulted in the development of a film, and live performance piece. 'Life Growing Up' is a spoken word, story telling piece including music, written directly from the experiences and thoughts which young people taking part in the Art is Key project shared, about their experiences growing up with HIV. CHIVA have been funded to provide on going live performances of 'Life Growing Up' through this restricted fund.
South West Project	The South West Project supports children and young people in the South West region who are living with HIV. Providing one to one support to children and their families, clinic based support working in collaboration with health care professionals, and peer group meet ups throughout the year.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2019

15. Movements in funds (continued)

Summer Camp Project	The Freedom 2 Be support camp is the biggest peer support and HIV education project that CHIVA delivers. In 2019 79 young people living with HIV attended the 5 day support camp, Freedom 2 Be, from across the UK and Ireland it was the 10th year of delivering this project. Young People reported an overwhelmingly positive benefit from attending support camp in 2019 with significant improvements to HIV knowledge and understanding, reduced social isolation and access to peer support networks and an increased sense of hope and aspiration for the future.
BBC Children in Need England	In 2017 CHIVA were awarded three-year continuation funding for our BBC Children in Need England project. This project supports the CHIVA participation programme to ensure that young people are at the heart of CHIVA and have leadership roles and direct input into shaping the future work of CHIVA. CHIVA Youth Committee is supported through this funding as well as a dedicated staff member who leads youth participation work.
BBC Children in Need Wales	The Wales Project supports children and young people living with HIV in Wales, and also those closely affected by HIV through living in families where a parent / sibling lives with HIV. This project provides one to one support to children, young people and their families, support in clinics and regular peer group meet ups. Young People living in Wales are also supported to attend the annual CHIVA Support Camp.
BBC Children in Need North West	The North West project supports children and young people living with HIV in the North West. This project provides one to one support to children, young people and their families, clinic based support working in collaboration with health care professionals and regular peer group meet ups.
Treat Me Like This	'Treat Me Like This' is a patient engagement project which produces resources and guidelines for clinics to ensure clinical care is directly lead by young patient experiences and wishes.
HIV Friendly Schools	This project developed resources for schools to develop HIV friendly policies and resources to ensure schools are equipped to support pupils with HIV.
HYPNet	HYPnet is a network of professionals who are working together to support the clinical care of young people living with HIV, who have transitioned to adult care from paediatrics. This project supports their professional learning and development.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2019

15. Movements in funds (continued)

Unrestricted projects

Core

The general work of the organisation is supported by unrestricted funding from charitable trusts and other funders. The income received into our unrestricted funds the professional support work of the organisation. For example, delivering conferences and education meetings, developing clinic resources and guidelines for professionals and families. The funds also cover the general costs of operating and overheads. CHIVA have also been contracted to provide training and development support to professionals working with children and young people living with HIV in other countries.

Prior year comparative	At 1 January 2018 £	Income £	Expenditure £	Transfers between funds £	At 31 December 2018 £
Restricted funds					
Art is Key	12,945	43,460	(43,865)	(5,090)	7,450
Life Growing Up Performances	-	16,155	(7,047)	(1,145)	7,963
South West Project	2,550	11,211	(10,723)	(1,104)	1,934
Summer Camp Project	16,147	86,949	(101,865)	8,518	9,749
BBC Children in Need England	34,441	45,541	(38,456)	(11,196)	30,330
BBC Children in Need Wales	2,023	16,419	(9,976)	(6,438)	2,028
BBC Children in Need North West	-	-	(1,159)	-	(1,159)
Treat Me Like This	2,573	-	(43)	-	2,530
HIV Friendly Schools	255	-	-	-	255
HYPNet	1,700	-	(72)	-	1,628
Total restricted funds	<u>72,634</u>	<u>219,735</u>	<u>(213,206)</u>	<u>(16,455)</u>	<u>62,708</u>
Unrestricted funds					
General funds	<u>79,716</u>	<u>168,510</u>	<u>(134,169)</u>	<u>16,455</u>	<u>130,512</u>
Total unrestricted funds	<u>79,716</u>	<u>168,510</u>	<u>(134,169)</u>	<u>16,455</u>	<u>130,512</u>
Total funds	<u>152,350</u>	<u>388,245</u>	<u>(347,375)</u>	<u>-</u>	<u>193,220</u>

16. Related party transactions

During the year two trustee received reimbursement for travel expenses of £235 (2018: one trustee, £235).

The trustees are not aware of any other related party transactions during the year.