

Company no. 06337017
Charity no. 1122356

Children's HIV Association Limited
Report and Financial Statements
31 December 2017

Children's HIV Association Limited

Reference and administrative details

For the year ended 31 December 2017

Company number 06337017

Charity number 1122356

Registered office and operational address The Wool Hall
12 St. Thomas Street
Bristol
BS1 6JJ

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
Dr Srinivas Bandi
Dr Jolanta Bernatoniene Honorary Treasurer
Angela Callaghan appointed 12 May 2017
Dr Tomas Campbell retired 12 May 2017
Dr Katja Doerholt
Kate Gandhi appointed 12 May 2017
Susanna Keiderling appointed 12 May 2017
Elaine Pearson appointed 12 May 2017
Katie Rowson retired 1 January 2017
Dr Fiona Shackley
Dr Fiona Thompson Honorary Secretary
Dr Anna Turkova
Dr Amanda Williams Chair

Secretary Dr Fiona Thompson

Chief executive officer / manager 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 2017

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 2017

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

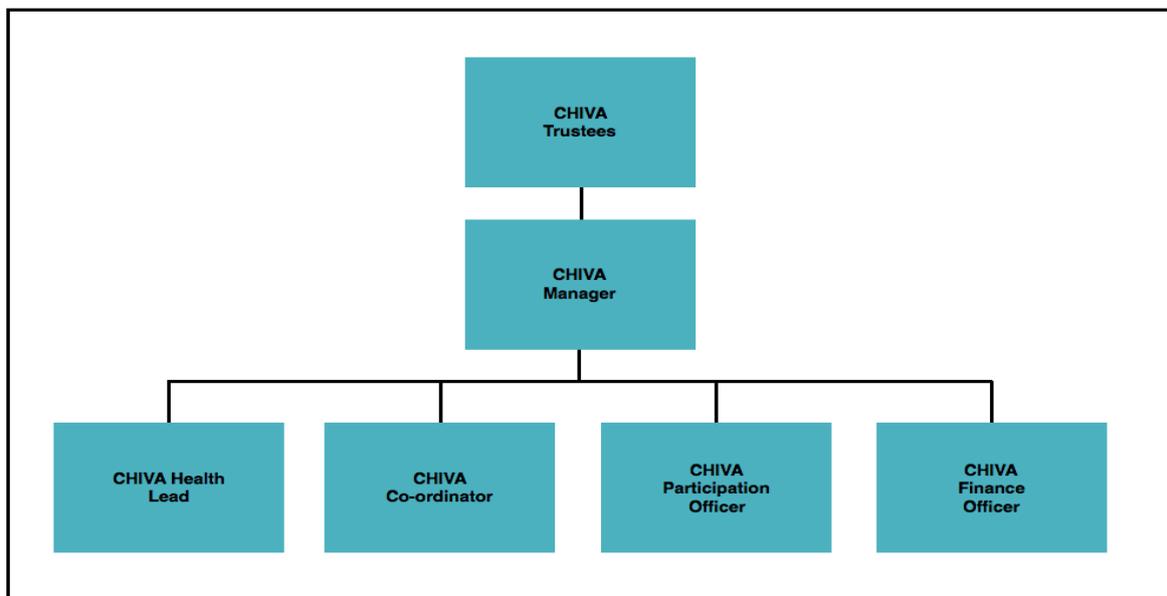
New trustees are sent an information letter with the following:

- Results of elections for the relevant year;
- List of all trustees with contact email addresses;
- 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; Website Group and *ad hoc* groups on 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 manager supervises 4 staff, manages the programme of work, and is responsible for charity fundraising. The CHIVA manager reports to the executive committee.



Children's HIV Association Limited

Report of the trustees

For the year ended 31 December 2017

Public benefit statement

Whilst our primary beneficiaries are children and young people affected by HIV in the UK and Ireland our wider work provides public benefit to society through our education and training programmes and broader awareness raising work. These programmes include our wider membership and the information disseminated to them, education meetings and conferences, family conferences and other training and awareness raising activities in the UK and abroad. We also 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. In recent years we have been running a specialist project to enhance understanding of HIV in schools.

Review of activities and achievements to meet the charity objectives

Social and family support

CHIVA has been providing national peer support to up to 100 children with HIV each year through its annual support camp for the past 8 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 2017 CHIVA delivered a 5 day residential support camp in Derbyshire which 91 young people with HIV aged 11-16 from across the UK attended. 11 Camp leaders (young adults aged 18-24 years living with HIV) attended as peer mentors, CHIVA delivered a 4-day accredited youth work course to the camp leaders in May.

'For me being here made me feel free. I used to be worried about my future but now I feel much better. I used to think I am the only one with HIV but I was wrong and thanks for proving me wrong I really appreciate it'

Feedback from young person after attending camp in 2017

CHIVA provides regional peer support in the South West and Wales regularly throughout the year, as well as staff support in clinics to support health professionals meeting the broader social impacts of HIV on children and their families.

41 children with HIV living in the South West and 15 children with HIV living in Wales received support from this regional programme.

'The feedback from young people has been outstanding, and their families! The young people are more comfortable and more knowledgeable about their illness, they have much better understanding about the treatment they receive, how tablets work and the importance of taking the medication regularly. They are more comfortable about talking about stigma/confidentiality with us'

Feedback from Consultant Paediatrician at Bristol Royal Hospital for Children on South West Support provided by CHIVA

CHIVA is also providing direct support interventions to children and families with more complex needs across the UK.

Children's HIV Association Limited

Report of the trustees

For the year ended 31 December 2017

18 individual children and their families have received direct family based support from CHIVA staff in 2017. Working over a period of time with individual families to address more complex needs. This included ongoing direct work with a young unaccompanied minor who has complex needs, a young person who had an extended hospital admission due to long term medication non adherence, supporting HIV naming work with younger children, and providing professional consultancy to generic children's services and schools on HIV related issues.

Arts engagement programme

CHIVA provides an arts engagement programme 'Art is Key' to support older young people with the challenges associated with transitioning into adult care and adult life. This programme develops insight, understanding, and opportunities for peer support and the development of skills and confidence in young people through engagement with the arts. Run in partnership with Turtle Key Arts and the Lyric Theatre Hammersmith.

In 2017 planning and fundraising for a two phase residential arts engagement project was carried out, to include a post project production of a film to serve as a clinic resource. Funding and planning was successful and the project is to be delivered early 2018.

Youth Participation

CHIVA provides opportunities for young people living with HIV to be heard and to take part in key activities which raise awareness of their experiences and views, to inform understanding, research, policy and practice development.

The CHIVA Youth Committee comprises 12 young people who live with HIV aged under 18. The Youth Committee are engaged in shaping the work and direction taken by CHIVA to ensure young people's views and experiences are informing our work and their priorities are represented. They meet regularly throughout the year and attend and present at our national conferences. The Youth Committee also engage with the media and public forums to campaign for improved awareness and understanding of HIV.

One member of the youth committee was awarded a Princess Diana legacy award in 2017, and received this from Prince Harry and Prince William at a ceremony at St James' Palace. Two youth committee members attended a global youth activist meeting on HIV in Lesotho. The Youth Committee worked with the BBC to inform an HIV story line in a prime time TV programme, and worked with a faith based organisation developing faith resources for people living with HIV.

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 medicine 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. Recruitment of young people to the board and a residential training programme was delivered in 2017. The board held meetings, engaged with the Medical Research Council, and provided feedback on patient information on outcomes of an HIV medicine trial.

Conferences

CHIVA holds conferences each year; the annual conference is held in the spring, traditionally in May. The annual conference venue rotates each year to try and give all members across the UK the best opportunity to attend. The CPD-registered and RCPCH-accredited conferences attract a broad spectrum of participants from many areas of health, social care and the voluntary sector.

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Report of the trustees

For the year ended 31 December 2017

CHIVA held our national conference in Liverpool in 2017. CHIVA organised, managed and delivered our annual conference in house for the first time. Previously an external secretariat has been used to provide this service. CHIVA made this decision in order to increase efficiency in managing the charities resources and a reduction in external sponsorship available. We were also committed to reducing the cost for attendees to try and increase opportunities for access, which was made possible with the reduced cost outlay. 85 people attended the conference, an increase from the previous year, paying significantly less to attend.

Some comments from conference attendees in 2017:

'Very informative & interesting - lots to take back and inform our work/share with colleagues'

'Good mix of updates to guidelines, invited lectures & advice, & patient representatives'

'Fantastic conference. Very high quality presentations. Thoroughly enjoyed it. :) Thanks'

In addition, with reduced outlay, and whilst lowering the registration fee, CHIVA made a profit from the delivery of our conference, providing the charity critical core funding.

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, four multidisciplinary educational meetings are held each year, in collaboration with the Medical Research Council at their offices in London. All these meetings are open to CHIVA members and any other interested parties. CHIVA collaborated with HYPnet (HIV Young People's Network) to deliver two meetings.

Website, guidelines and resource development

CHIVA has been supporting the provision of guidance for health care professionals working with children with HIV in the UK and Ireland 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. New travel guidelines were produced in 2017. All guidelines are reviewed and updated regularly, and are freely accessed on the CHIVA website. Conference attendees were surveyed on their use of CHIVA guidelines in 2017 and 96% had used them within the past 12 months.

CHIVA produces the Standards of Care for Infants, Children, and Young People with HIV (including infants born to mothers with HIV) to help promote high standards of care. The updated Standards of Care were finalised in 2017.

The website includes; resources for use in clinics and support work, clinical guidelines, an events calendar, information about our work programmes, information and guidance for parents and children, information and guidance for wider professionals.

CHIVA developed a standalone website 'If only you knew' in consultation with young people living with HIV. Access is via login and password, which provides a safe way for young people to access information about living with HIV, access stories shared by other young people living with HIV, and further information about CHIVA activities.

All website materials and resources are regularly reviewed and updates planned with the input of executive committee expertise.

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For the year ended 31 December 2017

Training and development support

CHIVA continued its three-year 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. In 2017 we provided a week long training course in Tajikistan and delivered a series of webinars broadcast across the region.

CHIVA also provided this training to health professionals in Ukraine engaging with the University College London (UCL) CIPHER study.

Audits

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

In 2017 a clinic audit on naming HIV to younger children was carried out, including a resource need assessment. This audit will provide information to inform a programme of work supporting clinics with naming work with resource development and workshop trainings.

Commissioning

A member of the CHIVA Executive Committee sits on the subcommittee of the HIV Clinical Reference Group (CRG) as an observer.

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; receiving regular CHIVA members newsletters throughout the year which include wider sector information; updates on scientific and research developments and discounted registration to the CHIVA Annual Conference.

In 2017 62 people held professional membership with CHIVA. There has been a decline in membership. Some HIV specialist health professionals have moved away from a focus on HIV in their work, additionally there is reduced funding support available in many hospital trusts to support employees with professional membership. However, CHIVA has attracted interest from new people, and sought to provide cost effective membership with a new combination offer, 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 aiming to make this as accessible as possible.

Organisational developments

2017 was the first year of operation without the services of an external secretariat organisation which had previously provided professional services to CHIVA with regard to membership, conference organisation and finance management. CHIVA appointed a Finance and Governance Officer in January 2017 who worked with the CHIVA manager to set up internal finance management systems. The Finance and Governance Officer also took over leading on membership management.

The CHIVA staff team worked with the CHIVA executive committee to plan and deliver the CHIVA national conference.

Children's HIV Association Limited

Report of the trustees

For the year ended 31 December 2017

CHIVA have successfully completed this transition. All internal structures are functioning well and the direct work of the charity and professional support and education activities continued to run successfully throughout the year.

Plans for the future

Future plans include continued delivery of our social and family support work programme and regional peer support and education projects for young people. Feedback from our service users indicates need for these services remain high.

CHIVA professional support provided through our membership services and national conferences and education meetings will continue with plans for a first national families conference to be provided in early 2018, alongside our conference for professionals. 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 and a new contract to deliver training for UNICEF has been secured for 2018.

Financial review 2017

2017 was a year of change for CHIVA moving from using the services of an external secretariat organisation, which had previously provided professional services regarding membership, conference organisation and finance management, to take these functions in-house and accordingly recruited the required staff to enable this transition to take place smoothly and effectively.

At the end of 2016 a new role of CHIVA Finance & Governance Officer was established and the successful applicant started working with CHIVA for two days per week from 1 January 2017. This involved the setting up of new internal financial controls, new on-line accounting systems (fully charity compliant) and transferring all areas of the financial administration, financial reporting and financial management to the CHIVA staff team under the supervision of the Executive Committee.

On the whole the transition worked effectively with the new staff member settling in very quickly to the CHIVA Team and the establishment of financial systems and practices which took a relatively short period of time.

CHIVA was very happy to receive renewal funding from key funders during 2017 with two of our Children in Need funded programmes receiving second round funding to continue the vital work in both England and Wales. We also received repeat funding from a number of Trusts and Foundations including the Elton John AIDS Foundation, Raise Your Hands, Make A Difference Charitable Trust and MAC AIDS Fund.

CHIVA was also extremely happy to be able to continue to deliver a range of programmes working closely with young people during 2017 including: South West Regional Programme, Freedom 2 Be summer Camp 2017, BBC Children In Need England youth participation programme, BBC Children In Need Wales programme, Treat Me Like This, HIV Friendly Schools. All of these programmes were supported by Restricted Funds. In addition, CHIVA continued to work closely with PENTA and UNICEF through delivering training in Eastern Europe and Central Asia, running the CHIVA Annual Conference in Liverpool (again run 'in-house') which made a small surplus during 2017 and continuing our core range of activities to support young people infected or affected by HIV within the family.

Children's HIV Association Limited

Report of the trustees

For the year ended 31 December 2017

As we move into 2018 from a strong financial base established in 2017, with many funders continuing to support us, robust internal systems and financial reporting practices and continued development of the programmes established during 2017. We are aiming for 2018 to be a year that will allow us to consolidate the progress made previously and move to a more robust funding base.

Reserves policy

CHIVA has developed the following Reserves Policy since the establishment of the new financial management and administration programme at the start of 2017.

In terms of Restricted Reserves, these are established through funds given to CHIVA to deliver specific programmes of work and with the use of funds restricted by the donor, i.e. that they cannot be used for any other purpose. At present these funds comprise: South West Support Programme, Freedom 2 Be Summer Camp programme, BBC Children In Need England programme, BBC Children In Need Wales programme, Art is Key project, 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 programmes. These funds are in the main self-generated by CHIVA and are not restricted.

As a matter of good practice CHIVA hopes to increase its unrestricted reserves during 2018, to equal six months running costs to cover any unforeseen events or delays in contracts, funds being agreed. However, given the current financial climate this has not been possible during 2017. We are attempting to hold six months running costs, which equates to approximately £150,000.

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.

Statement of responsibilities of the trustees

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. 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 estimates that are reasonable and prudent;
- state whether applicable 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.

Children's HIV Association Limited

Report of the trustees

For the year ended 31 December 2017

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 confirm that to the best of their knowledge there is no information relevant to the examination of which the independent examiners are unaware. The trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant examination information and that this information has been communicated to the independent examiners.

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 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 15 August 2018 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 2017, which are set out on pages 12 to 24.

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: 15 August 2018

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 2017

	Note	Restricted £	Unrestricted £	2017 Total £	Restated 2016 Total £
Income (and endowments) from:					
Donations and legacies	3	-	7,786	7,786	6,576
Charitable activities	4	144,713	100,545	245,258	279,274
Other trading activities	5	-	15	15	150
Investments		-	8	8	541
Total income (and endowments)		<u>144,713</u>	<u>108,354</u>	<u>253,067</u>	<u>286,541</u>
Expenditure on:					
Raising funds		-	2,872	2,872	3,457
Charitable activities		<u>149,196</u>	<u>98,077</u>	<u>247,273</u>	<u>282,987</u>
Total expenditure	7	<u>149,196</u>	<u>100,949</u>	<u>250,145</u>	<u>286,444</u>
Net gains / (losses) on investments		-	-	-	-
Net income / (expenditure)		(4,483)	7,405	2,922	97
Transfers between funds		<u>(48,101)</u>	<u>48,101</u>	-	-
Net movement in funds	8	(52,584)	55,506	2,922	97
Reconciliation of funds:					
Total funds brought forward		<u>125,218</u>	<u>24,210</u>	<u>149,428</u>	<u>149,331</u>
Total funds carried forward		<u><u>72,634</u></u>	<u><u>79,716</u></u>	<u><u>152,350</u></u>	<u><u>149,428</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 16 to the accounts.

Children's HIV Association Limited

Balance sheet

As at 31 December 2017

	Note	£	2017 £	Restated 2016 £
Fixed assets				
Tangible assets	11		715	-
Current assets				
Debtors	12	12,670		7,171
Cash at bank and in hand		<u>151,978</u>		<u>159,047</u>
		164,648		166,218
Liabilities				
Creditors: amounts falling due within 1 year	13	<u>(13,013)</u>		<u>(16,790)</u>
Net current assets / (liabilities)			<u>151,635</u>	<u>149,428</u>
Net assets / (liabilities)	15		<u>152,350</u>	<u>149,428</u>
Funds	16			
Restricted funds			72,634	125,218
Unrestricted funds			<u>79,716</u>	<u>24,210</u>
Total charity funds			<u>152,350</u>	<u>149,428</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 15 August 2018 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 2017

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.

Children's HIV Association Limited have chosen to adopt the Charities SORP (FRS 102) Update Bulletin 1 in preparing these financial statements, and have taken advantage of the exemption from preparing a cash flow statement.

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.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probably when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of provision of [a specified service] is deferred until criteria for income recognition are met.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2017

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.

For Google AdWords, the charity measures the value of the gift at the market value provided by Google. Where the market value is given in foreign currency, this is translated in line with the charity's foreign exchange policy (note 1 (q)). This is a departure from the SORP but is a reliable estimate of the valuation.

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.

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. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis:

Charitable activities	100.0%
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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.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2017

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.

m) Financial instruments

The trust 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) Prior year adjustment

The comparatives have been restated to be consistent with the reporting requirements of the SORP. This did not result in a material change to the closing funds balances.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2017

2. Prior period comparatives	Restricted £	Unrestricted £	Restated 2016 Total £
Income from:			
Donations and legacies	2,334	4,242	6,576
Charitable activities	237,736	41,538	279,274
Other trading activities	-	150	150
Investments	-	541	541
Total income	240,070	46,471	286,541
Expenditure on:			
Raising funds	270	3,187	3,457
Charitable activities	173,260	109,727	282,987
Total expenditure	173,530	112,914	286,444
Net income / (expenditure)	66,540	(66,443)	97
Transfers between funds	(11,009)	11,009	-
Net movement in funds	55,531	(55,434)	97

3. Income from donations and legacies	Restricted £	Unrestricted £	2017 Total £	2016 Total £
Donations no gift aid	-	7,721	7,721	6,576
Donations gift aid	-	65	65	-
Total donations and legacies	-	7,786	7,786	6,576

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2017

4. Income from charitable activities

	Restricted £	Unrestricted £	2017 Total £	2016 Total £
Grants				
BBC Children in Need England	52,408	-	52,408	53,672
BBC Children in Need Wales	12,806	-	12,806	8,499
Elton John Aids Foundation	20,000	-	20,000	20,975
Make A Difference	20,000	-	20,000	20,000
Raise Your Hands	-	26,500	26,500	-
DM Thomas Foundation	13,600	-	13,600	-
The Woodward Trust	500	-	500	-
Wallace & Gromit Grand Appeal	4,338	-	4,338	-
Other Grants	1,000	-	1,000	-
ViiV Healthcare UK	20,000	-	20,000	43,720
Gilead Science	-	-	-	1,296
MAC AIDS Foundation	-	-	-	70,000
Contracts				
PENTA ID	-	7,653	7,653	-
UNICEF	-	31,050	31,050	7,648
Sponsorship				
Gilead Science - conference sponsorship	-	3,600	3,600	-
ViiV Healthcare UK - conference sponsorship	-	13,270	13,270	-
Major Sponsorship	-	-	-	15,040
Self generated				
Conference	-	2,666	2,666	8,642
Project costs	-	-	-	18,275
Membership	-	5,799	5,799	10,157
Services, training, etc.	-	6,070	6,070	1,350
Sales	-	60	60	-
Miscellaneous	61	3,877	3,938	-
Total income from charitable activities	144,713	100,545	245,258	279,274

5. Income from other trading activities

	Restricted £	Unrestricted £	2017 Total £	2016 Total £
Miscellaneous	-	15	15	150
Total income from other trading activities	-	15	15	150

6. Government grants

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

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2017

7. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2017 Total £	2016 Total £
Direct and project costs	113	89,830	873	90,816	122,599
Staff costs (note 9)	1,991	139,313	1,991	143,295	111,647
Other staffing costs	31	859	35	925	464
Premises and running costs	737	11,537	414	12,688	51,734
Monitoring and evaluation costs	-	-	2,421	2,421	-
Sub-total	2,872	241,539	5,734	250,145	286,444
Allocation of support and governance costs		5,734	(5,734)	-	-
Total expenditure	2,872	247,273	-	250,145	286,444

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2017

8. Net movement in funds

This is stated after charging:

	2017 £	2016 £
Depreciation	16	-
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	<u>207</u>	<u>1,165</u>

9. Staff costs and numbers

Staff costs were as follows:

	2017 £	2016 £
Salaries and wages	108,570	53,502
Social security costs	2,164	5,425
Pension costs	<u>3,093</u>	<u>-</u>
	<u>113,827</u>	<u>58,927</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 £41,331 (2016: £38,700).

	2017 No.	2016 No.
Average head count	<u>3.20</u>	<u>1.80</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 2017

11. Tangible fixed assets

	Total £
Cost	
At 1 January 2017	-
Additions in year	730
Disposals	-
	<u>730</u>
At 31 December 2017	<u>730</u>
Depreciation	
At 1 January 2017	-
Charge for the year	15
On disposals	-
	<u>15</u>
At 31 December 2017	<u>15</u>
Net book value	
At 31 December 2017	<u><u>715</u></u>
At 31 December 2016	<u><u>-</u></u>

12. Debtors

	2017 £	2016 £
Trade debtors	195	-
Prepayments	12,475	7,171
	<u>12,670</u>	<u>7,171</u>

13. Creditors : amounts due within 1 year

	2017 £	2016 £
Trade creditors	2,673	7,359
Accruals	7,273	3,635
Other taxation and social security	1,519	1,200
Other creditors	1,043	4,596
Deferred income (see note 16)	505	-
	<u>13,013</u>	<u>16,790</u>

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2017

14. Deferred income

	2017 £	2016 £
At 1 January 2017	55	-
Deferred during the year	505	55
Released during the year	<u>(55)</u>	<u>-</u>
At 31 December 2017	<u><u>505</u></u>	<u><u>55</u></u>

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

15. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	715	715
Current assets	72,634	92,014	164,648
Current liabilities	<u>-</u>	<u>(13,013)</u>	<u>(13,013)</u>
Net assets at 31 December 2017	<u><u>72,634</u></u>	<u><u>79,716</u></u>	<u><u>152,350</u></u>
Prior year comparative			
	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	-	-
Current assets	125,218	41,000	166,218
Current liabilities	<u>-</u>	<u>(16,790)</u>	<u>(16,790)</u>
Net assets at 31 December 2016	<u><u>125,218</u></u>	<u><u>24,210</u></u>	<u><u>149,428</u></u>

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2017

16. Movements in funds

	At 1 January 2017 £	Income £	Expenditure £	Transfers between funds £	At 31 December 2017 £
Restricted funds					
Art is Key	-	14,100	(1,155)	-	12,945
South West Project	10,163	4,398	(11,761)	(250)	2,550
Summer Camp Project	68,224	61,000	(86,527)	(26,550)	16,147
BBC Children in Need England	31,172	52,409	(41,516)	(7,624)	34,441
BBC Children in Need Wales	6,857	12,806	(7,612)	(10,028)	2,023
Core Restricted Projects	3,649	-	-	(3,649)	-
Treat Me Like This	2,573	-	-	-	2,573
HIV Friendly Schools	880	-	(625)	-	255
HYPNet	1,700	-	-	-	1,700
Total restricted funds	125,218	144,713	(149,196)	(48,101)	72,634
Unrestricted funds					
General funds	24,210	108,354	(100,949)	48,101	79,716
Total unrestricted funds	24,210	108,354	(100,949)	48,101	79,716
Total funds	149,428	253,067	(250,145)	-	152,350

Purposes of restricted funds

Art is Key The Art is Key project is an arts engagement project which young people take part in and gain opportunities to explore and express experiences of growing up with HIV through engagement with creative and performance arts. The project uses professional artists to lead this programme and culminates in the production of a performance piece to be share with wider audiences.

South West Project The South West Project is a project set up to support children and young people in the South West region who are affected by HIV. This project has enabled us to undertake one-to-one work with young people in the region in clinics and in the community and has enabled them to attend a range of peer support programmes run by CHIVA with support from its donors in the area. During 2017 we were successful in obtaining further funding for the programme from the Wallace & Grommit Grand Appeal which will support this programme of work for the next two years.

Summer Camp Project The Freedom 2 Be support camp is the biggest peer support and education projects that CHIVA delivers. The 2017 Freedom 2 Be summer camp was extremely successful with just under 100 young people from all over the UK and Ireland attending a weeklong residential programme, including workshops relating to HIV and its impact on their lives and a full activity and creative programme. Young People reported an overwhelmingly positive benefit from attending support camp in 2017.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2017

BBC Children in Need England	CHIVA was delighted when in 2017 we were awarded three-year continuation funding for our Children in Need England project. This project supports our participation programme to ensure that young people are at the heart of our organisation and have leadership and direction input into future work. Our Youth Committee is funded through this grant as well as a dedicated staff member for all of our participation work.
BBC Children in Need Wales	Again CHIVA was delighted when their three-year funding for Children In Need Wales was again renewed. This funding enables us to work on a one-to-one basis with young people living with HIV in Wales, in clinics and in the community. This funding provides regional peer support meet ups and support to young people from Wales to attend the Freedom 2 Be support camp in August each year.
Treat Me Like This	This project, although not active at the present time, is a patient engagement project which produced resources and guidelines for clinics which were developed by young patients to ensure clinical care is directly lead by young patient experiences.
HIV Friendly Schools	This project developed resources for schools to develop HIV friendly policies and ensure school readiness to support pupils with HIV. It includes a dissemination strategy and direct work with schools supporting them to understand and respond to specific needs when pupils with HIV are attending.
HYPNet	The HYPnet restricted fund supports HYPnet which is a network of professionals who are committed to the clinical care of young people living with HIV, who have transitioned to adult care. The network provides a space for professional learning and development.

Unrestricted projects

Core	This project relates to the core work of the organisation, which is supported, although not restricted, by a range of charitable trusts, health organisations etc. Having moved all the financial administration functions back in house CHIVA believes that given the nature of its work under 'core' this project should not have been restricted as the majority of the income that this project receives is to work on the general work of the organisation without restrictions placed on the funding of the work.
UNICEF	During 2017 CHIVA has undertaken a large amount of work for UNICEF in the form of contracts for training delivery across Russia, Ukraine, and central Asia. These contracts have enabled CHIVA to develop and deliver a range of training to those working with young people living with HIV. This work has proved very successful and CHIVA are likely to continue this work in the future.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2017

16. Movements in funds (continued)

	At 1 January 2016 £	Income £	Expenditure £	Transfers between funds £	At 31 December 2016 £
Prior year comparative					
Restricted funds					
South West Project	17,669	-	(7,506)	-	10,163
Summer Camp Project	19,836	142,234	(86,799)	(7,047)	68,224
BBC Children in Need England	24,471	60,288	(50,637)	(2,950)	31,172
BBC Children in Need Wales	1,042	8,673	(2,433)	(425)	6,857
Core Restricted Projects	525	28,875	(25,164)	(587)	3,649
Treat Me Like This	3,414	-	(841)	-	2,573
HIV Friendly Schools	880	-	-	-	880
HYPNet	1,850	-	(150)	-	1,700
Total restricted funds	<u>69,687</u>	<u>240,070</u>	<u>(173,530)</u>	<u>(11,009)</u>	<u>125,218</u>
Unrestricted funds					
General funds	<u>79,644</u>	<u>46,471</u>	<u>(112,914)</u>	<u>11,009</u>	<u>24,210</u>
Total unrestricted funds	<u>79,644</u>	<u>46,471</u>	<u>(112,914)</u>	<u>11,009</u>	<u>24,210</u>
Total funds	<u><u>149,331</u></u>	<u><u>286,541</u></u>	<u><u>(286,444)</u></u>	<u><u>-</u></u>	<u><u>149,428</u></u>