

Company no. 06337017
Charity no. 1122356

Children's HIV Association Limited
Report and Financial Statements
31 December 2018

Children's HIV Association Limited

Reference and administrative details

For the year ended 31 December 2018

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 Dr Katja Doerholt Dr Anita Freeman appointed 11 June 2018 Kate Gandhi Susanna Keiderling Dr Julia Kenny appointed 11 June 2018 Elaine Pearson Dr Anna Turkova 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 2018

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 2018

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

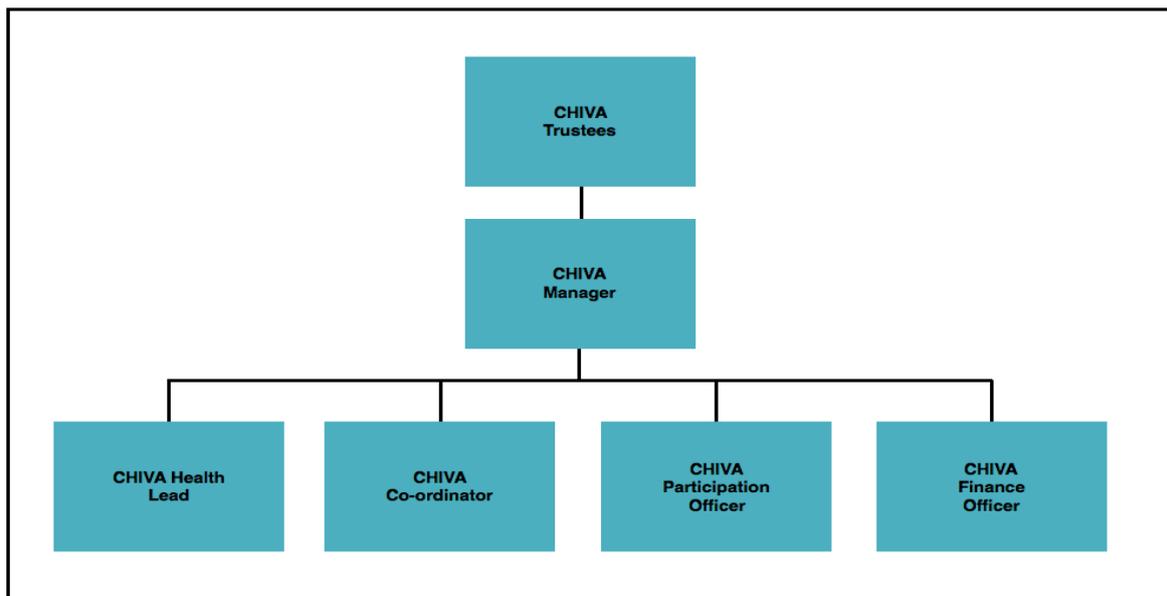
New trustees are sent an information letter with the following:

- 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 2018

Public benefit statement

The primary beneficiaries of CHIVA are children and young people affected by HIV in the UK and Ireland, however the wider work of CHIVA provides public benefit throughout society through our education and training programmes and broader awareness raising work. Including services to CHIVA 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. CHIVA 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. CHIVA develop resources and provide professional support and guidance to ensure awareness of HIV in schools and other organisations such as within Social Care.

Review of activities and achievements to meet the charity objectives

HIV education, peer support and family support programme:

Freedom to Be support camp

CHIVA has been providing national peer support to up to 100 children with HIV each year through its annual support camp for the past 9 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 2018 CHIVA delivered a 5 day residential support camp in Kent which 102 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 peer support course to the camp leaders in May.

"I really feel that I am at home with my family." (Young person at the end of camp)

"We always see a difference in their confidence and ability to engage in discussions around their HIV." (Health Care professional commenting on perceived changes in patients following their attendance at camp)

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. This year camp was over subscribed, illustrating continued demand for this support with many children describing camp as the only opportunity for support around living with HIV they receive outside of their clinic all year.

Regional support

CHIVA provides regional support to children and their families in the South West and Wales regularly 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. A new project began at the end of 2018 extending this work to the North West.

All support projects work to address the following identified needs:

- Enhancing young people's HIV knowledge and understanding;
- Providing access to peers to reduce social isolation; and
- Supporting self esteem, confidence, and aspirations for the future.

The following quotes were from young people who attended residential and peer group meet up events through regional support delivered in the South West.

Children's HIV Association Limited

Report of the trustees

For the year ended 31 December 2018

Assessing impact on improving HIV knowledge and understanding:

Young people talked about what they learned about HIV medicine following an HIV knowledge workshop at a residential.

'They like put the virus to sleep so it can't damage the blood cells.'

'They increase your CD4 count.'

'If you're good on your medicine you can be undetectable.'

On reducing social isolation:

"We are here to meet other people with the same situation as us so we can all talk about it and relate to each other and feel comfortable." (YP attending a residential)

It's like a new life that you never knew about until now.' (YP attending a residential)

Enhancing confidence and self-esteem:

Following a workshop on achieving well being young people commented:

'I told my best friend. It was like if you imagine a giant on your shoulders and them jumping off, and then you hear them (the giant) creeping away.'

'You all here are what is important to me now.'

'For me its really important that I accept myself.'

CHIVA is also providing direct support to children and families with more complex needs across the UK and professional guidance and support to professionals, e.g. children's social care and schools, when requested and in line with capacity.

Arts engagement programme

CHIVA supports older young people with the challenges associated with transitioning into adult health care and adult life through arts engagement projects. 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. These projects have been delivered in collaboration with Turtle Key Arts and the Lyric Theatre Hammersmith.

In 2018 we delivered our 3rd Art is Key project. 18 young people aged 17-21 took part in the project delivered across two residencies. They worked with artists to develop stories which captured their thoughts and experiences around growing up with HIV through drama, spoken word and music. Writers attended the project and interviewed all young people who took part.

From this material **'Life Growing Up'**, was produced. **'Life Growing Up'** is a spoken word and storytelling piece written from the real stories and thoughts shared by the young people who took part in the project, performed by actors and a musician. **'Life Growing Up'** is both a film and a live performance piece. The live performance was premiered at the International AIDS conference in Amsterdam, in July 2018. The film was launched at the British Film Institute (BFI) London, for World AIDS Day 2018.

Children's HIV Association Limited

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Since then it has been freely available on our website and is hosted on a number of platforms including True Tube, a website of resources to support school curriculum learning in RE, PSHE and Citizenship. A series of live performances at conferences and spaces for young people, began in 2018 and continue through to 2019. **'Life Growing Up'** has been widely shared on social media, and has had just under 4000 views on You Tube in the 3 months since its release.

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.

The CHIVA Youth Committee comprises 12 young people, under the age of 18, who live with HIV. 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 participate 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.

The CHIVA Youth Committee had another busy and successful year in 2018. In February they delivered a workshop at the annual conference for the Association of Young People's Health, raising awareness of the needs of young people living with HIV to healthcare professionals in a variety of roles.

In early July, as part of a Young Advocates group coordinated by Gilead Sciences, they met with their MPs and Parliamentarians from the All Party Parliamentary Group on HIV / AIDS, to discuss the needs of young people living with HIV.

A group of 6 current and former youth committee members attended the International AIDS Conference in Amsterdam in July. They had a very productive and enjoyable week; delivering a workshop at the Youth Pre-conference, meeting the Duke of Sussex at a round table event for youth from across the world, and networking with their peers in the Global Village.

The youth committee visited the CHIVA annual support camp and carried out a consultation with the camp attendees, to ensure they were hearing about the views and wishes of their peers, whom they represent.

In September a small group attended a BBC Children in Need Trustees meeting, to talk about the impact of being involved in the youth committee. This meeting has led to many further media opportunities such as BBC Radio 4's The Listening Project and the possibility to take part this year's BBC Children in Need Rickshaw Challenge.

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For the year ended 31 December 2018

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 2018 the board held 2 meetings and also worked on the development of patient information following research updates on a particular HIV medicine for children. The project is due to be reviewed in 2019 to capture learning and impact to date and to link in with global developments on young people's involvement in clinical trials.

CHIVA have also supported young people to take part in the development of patient resources, following a longitudinal study of HIV in childhood in the UK. Young people engaged with the research team at the Medical Research Council Clinical Trials Unit, to inform the development of engaging resources to feed back the findings from this study to young patients.

Conferences

CHIVA holds a conference each year. The CPD-registered and RCPCH-accredited conference attracts a broad spectrum of participants from many areas of health, social care and the voluntary sector.

CHIVA held our national conference in London in March 2018. 'Going Forward' conference attracted 89 people who registered to attend from across the UK. A broad range of speakers included two international speakers from Switzerland and Sweden. Topics included; Preventing Mother to Child transmission – The Swiss Approach and Breastfeeding Update; What U=U (Undetectable = Untransmittable) means for Young People, and Understanding Childhood Bereavement. Feedback from conference attendees illustrated that conference achieved its aims with 100% of attendees stating they 'agreed' or 'strongly agreed' that conference was relevant to their professional needs.

CHIVA were able to attract adult health care professionals to conference and feedback illustrated the benefits to this group:

"I am a health adviser working predominantly with adults with HIV and currently seeing transitioned patients once a week. I have learned so much from attending CHIVA over the last 3 years. Thank you!"

CHIVA families conference

CHIVA held our first conference for families in 2018. Responding to feedback that family based needs were not being sufficiently addressed elsewhere.

The event 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. They were able to share experiences with each other and hear directly from young people about their family support needs around growing up with HIV. Families were able to access therapeutic workshops which supported communication and sharing between different family members.

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77 people attended and parents and young people completed questionnaires which surveyed their experience of attending the conference and captured information on how HIV was experienced within the family and how children and their parents felt about these issues. Over 80% of attendees found attending conference very useful. The aspects which received the strongest support were the communications workshop which supported parents/carers and their children to have open conversations about HIV, and hearing directly from young people living with HIV who provided open sharing sessions.

"Family communication around HIV. I personally felt like this was useful to all of us as some parents (family) might find it extremely hard to discuss their status. Communication is very hard but can be made easier if help is provided."

"Parent comment in the evaluation on what was the most helpful aspect 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 2018 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). Approximately 40 people attended each meeting. Resources, speaker presentations are shared via the CHIVA website and in our members newsletters.

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 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 2018 updated guidelines were provided on vaccinations for children living with HIV, and an updated Paediatric HIV medication dosing chart.

CHIVA also supported the development of BHIVA pregnancy guidelines.

The CHIVA 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 **ifonlyyouknew.org.uk** 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 access further information about CHIVA activities.

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For the year ended 31 December 2018

In 2018 it was decided to undertake some website development work following review. The CHIVA website will be updated to make it mobile friendly for ease of use on mobile phones, and have a design update. The CHIVA Youth Committee have been consulted on the ifonlyyouknew.org.uk website and plans on redevelopment of this website in line with this user lead feedback are now in place.

Training and development support

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. In 2018 we provided a week long training course in Kazakhstan 'training trainers' to disseminate further learning to professionals in that region.

CHIVA also delivered training at a joint PENTA-ID event in Kyrgyzstan and provided workshops to children living with HIV and their parents and carers during this week long event.

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.

In 2018 plans were discussed to run audits on children with HIV having involvement with Children's Services due to social care concerns, and also an audit on children's viral load detectability. This work will be developed in 2019.

CHIVA contributes to consultations, providing expertise to inform policy and service development. In 2018 this included providing responses to government consultations on Sex and Relationships education, and an All Party Parliamentary inquiry into infant formula costs.

CHIVA are members of the AALPHI adolescent HIV cohort study steering group, and UK Stigma index survey steering group.

Commissioning

CHIVA continues to sit as an invited observer on the HIV 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 memberships 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.

Work with the CRG in 2018 included profiling the complex needs of young adults transitioning to adult care from paediatrics. CHIVA will continue work on this issue with the CRG in collaboration with HYPnet ensuring that the NHS has this specialist guidance.

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.

Children's HIV Association Limited

Report of the trustees

For the year ended 31 December 2018

In 2018 86 people held professional membership with CHIVA. 31 of whom were new members that year. CHIVA has attracted interest from new people which is balancing out loss of older members who no longer work in paediatric HIV. 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.

Organisational developments

2018 was the second year of operation with all functions of the organisation managed in house. 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.

To continue our review of organisational structure to build capacity to support the governance of the organisation, the executive committee began considering opportunities for governance restructuring. Aiming to create opportunities to strengthen and diversify our trustee board, whilst maintaining the involvement of specialist paediatric HIV professionals from health and social care. This work will be further developed in 2019 in consultation with the CHIVA membership.

Key achievements in 2018

CHIVA were chosen as one of seven charities by the Duke and Duchess of Sussex in connection with their Royal Wedding. They asked that members of the public considered donating to one of these specially chosen charities instead of giving them a gift.

In addition to donations this provided CHIVA the opportunity to raise awareness of our work to vastly increased audiences. CHIVA had several UK TV appearances in relation to the Wedding, including the former chair of our youth committee being interviewed in the BBC Royal Wedding coverage moments before the ceremony began. The Royal Wedding connection also brought us into contact with international media with several TV and radio pieces for USA, Canada, New Zealand and Spain.

RHS Chelsea Flower Show HIV themed garden: CHIVA worked with garden designer Naomi Ferrett-Cohen in partnership with UK CHERUB (Collaborative HIV Eradication of viral Reservoirs - exploring HIV cure), to inform the design of the garden with young people describing how HIV related stigma had shaped their experiences growing up with HIV. The garden was themed around acceptance and overcoming stigma, providing an opportunity for media coverage around the issues for children and young people living with HIV and the work of CHIVA.

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 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.

Children's HIV Association Limited

Report of the trustees

For the year ended 31 December 2018

Financial review 2018

At the end of 2016 a new role of CHIVA Finance & Governance Officer was established and this person has now been in post for 2 years. Internal financial controls, on-line accounting systems (fully charity compliant) and all financial administration, financial reporting and financial management are undertaken in house, managed by the CHIVA manager under the supervision of the Executive Committee.

CHIVA received renewed funding from key funders during 2018. BBC Children in Need have continued to fund the CHIVA youth participation work and regional support in Wales. A new regional support project started in 2018 in the North West, funded by BBC Children in Need.

Elton John AIDS Foundation, The Make A Difference Charitable Trust, MAC AIDS Fund, DM Thomas Foundation for Young People, and The Grand Appeal; Bristol Children's Hospital Charity, 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.

Contracts from PENTA-ID and UNICEF enabled CHIVA to provide training and development support in Eastern Europe, Central Asia and Russia, and support young peoples' participation informing clinical trials.

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, i.e. that they cannot be used for any other purpose. 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. CHIVA made good progress towards achieving this in 2018 and have very nearly met this target in reserves held in our unrestricted funds.

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.

Children's HIV Association Limited

Report of the trustees

For the year ended 31 December 2018

Statement of responsibilities of the trustees

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

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

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

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

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 15 March 2019 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 2018, which are set out on pages 14 to 29.

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 March 2019

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 2018

	Note	Restricted £	Unrestricted £	2018 Total £	2017 Total £
Income from:					
Donations	3	9,749	56,492	66,241	7,786
Charitable activities	4	209,986	112,005	321,991	245,258
Other trading activities		-	13	13	15
Investments		-	-	-	8
Total income		<u>219,735</u>	<u>168,510</u>	<u>388,245</u>	<u>253,067</u>
Expenditure on:					
Raising funds		-	4,338	4,338	2,872
Charitable activities		<u>213,206</u>	<u>129,831</u>	<u>343,037</u>	<u>247,273</u>
Total expenditure	6	<u>213,206</u>	<u>134,169</u>	<u>347,375</u>	<u>250,145</u>
Net income / (expenditure)		6,529	34,341	40,870	2,922
Transfers between funds		<u>(16,455)</u>	<u>16,455</u>	-	-
Net movement in funds	7	(9,926)	50,796	40,870	2,922
Reconciliation of funds:					
Total funds brought forward		<u>72,634</u>	<u>79,716</u>	<u>152,350</u>	<u>149,428</u>
Total funds carried forward		<u><u>62,708</u></u>	<u><u>130,512</u></u>	<u><u>193,220</u></u>	<u><u>152,350</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 2018

	Note	£	2018 £	2017 £
Fixed assets				
Tangible assets	10		1,685	715
Current assets				
Debtors	11	42,846		12,670
Cash at bank and in hand		<u>183,659</u>		<u>151,978</u>
		226,505		164,648
Liabilities				
Creditors: amounts falling due within 1 year	12	<u>(34,970)</u>		<u>(13,013)</u>
Net current assets			191,535	151,635
Net assets	14		193,220	152,350
Funds	15			
Restricted funds			62,708	72,634
Unrestricted funds			<u>130,512</u>	<u>79,716</u>
Total charity funds			193,220	152,350

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 March 2019 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 2018

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 2018

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 2018

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
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Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2018

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2017 Total £
Income from:			
Donations	-	7,786	7,786
Charitable activities	144,713	100,545	245,258
Other trading activities	-	15	15
Investments	-	8	8
Total income	144,713	108,354	253,067
Expenditure on:			
Raising funds	-	2,872	2,872
Charitable activities	149,196	98,077	247,273
Total expenditure	149,196	100,949	250,145
Net income / (expenditure)	(4,483)	7,405	2,922
Transfers between funds	(48,101)	48,101	-
Net movement in funds	(52,584)	55,506	2,922

3. Income from donations

	Restricted £	Unrestricted £	2018 Total £	2017 Total £
Donations: no gift aid	1,719	50,222	51,941	7,721
Donations: gift aid	8,030	6,270	14,300	65
Total donations	9,749	56,492	66,241	7,786

All income from donations was unrestricted in the prior year.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2018

4. Income from charitable activities

	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	209,986	112,005	321,991

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2018

4. Income from charitable activities (continued)

Prior year comparative

	Restricted £	Unrestricted £	2017 Total £
Grants			
BBC Children in Need England	52,408	-	52,408
BBC Children in Need Wales	12,806	-	12,806
Elton John Aids Foundation	20,000	-	20,000
Make A Difference	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
Contracts			
PENTA ID	-	7,653	7,653
UNICEF	-	31,050	31,050
Sponsorship			
Gilead Science - conference sponsorship	-	3,600	3,600
ViiV Healthcare UK - conference sponsorship	-	13,270	13,270
Self generated			
Conference	-	2,666	2,666
Membership	-	5,799	5,799
Services, training, etc.	-	6,070	6,070
Sales	-	60	60
Miscellaneous	61	3,877	3,938
Total income from charitable activities	144,713	100,545	245,258

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 2018

6. Total expenditure

	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

Total governance costs were £2,500 (2017: £2,340).

Prior year comparative

	Raising funds £	Charitable activities £	Support and governance costs £	2017 Total £
Direct and project costs	113	89,830	873	90,816
Staff costs (note 8)	1,991	139,313	1,991	143,295
Other staffing costs	31	859	35	925
Premises and running costs	737	11,537	414	12,688
Monitoring and evaluation costs	-	-	2,421	2,421
Sub-total	2,872	241,539	5,734	250,145
Allocation of support and governance costs	-	5,734	(5,734)	-
Total expenditure	2,872	247,273	-	250,145

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2018

7. Net movement in funds

This is stated after charging:

	2018 £	2017 £
Depreciation	288	15
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	<u>235</u>	<u>207</u>

8. Staff costs and numbers

Staff costs were as follows:

	2018 £	2017 £
Salaries and wages	108,150	108,570
Social security costs	7,120	6,446
Pension costs	5,100	3,093
Freelance costs	<u>30,488</u>	<u>25,186</u>
	<u>150,858</u>	<u>143,295</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 £45,569 (2017: £35,179).

	2018 No.	2017 No.
Average head count	<u>2.89</u>	<u>3.20</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 2018

10. Tangible fixed assets

	Total £
Cost	
At 1 January 2018	730
Additions in year	<u>1,258</u>
At 31 December 2018	<u>1,988</u>
Depreciation	
At 1 January 2018	15
Charge for the year	<u>288</u>
At 31 December 2018	<u>303</u>
Net book value	
At 31 December 2018	<u><u>1,685</u></u>
At 31 December 2017	<u><u>715</u></u>

11. Debtors

	2018 £	2017 £
Trade debtors	5,652	195
Prepayments	36,344	12,475
Accrued income	<u>850</u>	<u>-</u>
	<u><u>42,846</u></u>	<u><u>12,670</u></u>

12. Creditors: amounts due within 1 year

	2018 £	2017 £
Trade creditors	29,058	2,673
Accruals	3,402	7,273
Other taxation and social security	504	1,519
Other creditors	2,006	1,043
Deferred income (see note 13)	<u>-</u>	<u>505</u>
	<u><u>34,970</u></u>	<u><u>13,013</u></u>

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2018

13. Deferred income

	2018 £	2017 £
At 1 January 2018	505	55
Deferred during the year	-	505
Released during the year	<u>(505)</u>	<u>(55)</u>
At 31 December 2018	<u>-</u>	<u>505</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	-	1,685	1,685
Current assets	91,508	134,997	226,505
Current liabilities	<u>(28,800)</u>	<u>(6,170)</u>	<u>(34,970)</u>
Net assets at 31 December 2018	<u>62,708</u>	<u>130,512</u>	<u>193,220</u>
Prior year comparative			
	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>72,634</u>	<u>79,716</u>	<u>152,350</u>

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2018

15. Movements in funds

	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	72,634	219,735	(213,206)	(16,455)	62,708
Unrestricted funds					
General funds	79,716	168,510	(134,169)	16,455	130,512
Total unrestricted funds	79,716	168,510	(134,169)	16,455	130,512
Total funds	152,350	388,245	(347,375)	-	193,220

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. In 2017 we were successful in obtaining further funding for two years from The Grand Appeal; Bristol Children's Hospital Charity.

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2018

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 2018 over 100 young people living with HIV attended the 5 day support camp, Freedom 2 Be, from across the UK and Ireland. Young People reported an overwhelmingly positive benefit from attending support camp in 2018.
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 our participation programme to ensure that young people are at the heart of our organisation and have leadership roles and direct input into shaping the future work of CHIVA. Our Youth Committee is supported through this funding as well as a dedicated staff member for our youth participation work.
BBC Children in Need Wales	Our BBC Children In Need 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	Our BBC Children In Need 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. We began work on this project in 2018 and it will be funded for 3 years.
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 schools are equipped to support pupils with HIV. It includes a dissemination strategy and ongoing direct work with schools supporting them to understand and respond to specific needs when pupils living with HIV are attending.
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 2018

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. During 2018 some of the unrestricted general funds have been used to support particular projects such as our Support Camp Project and the launch of the 'Life Growing Up' film.

Funds in deficit

BBC Children in Need

Costs incurred are related to the setup of this project. Funding is confirmed after the year end, but there is not an entitlement to recognise the income in the current year.

North West

Transfers between funds

Transfers from restricted to unrestricted funds represent agreed contributions to overheads and general programme support. The transfer from unrestricted funds to the Summer Camp programme represents funds pledged by CHIVA in support of this programme to ensure funds carried forward match those raised by the RedRun in December 2018.

Prior year comparative	At 1		Transfers between funds	At 31 December
	January 2017	Income		
	£	£	£	£
Restricted funds				
Art is Key	-	14,100	(1,155)	12,945
South West Project	10,163	4,398	(11,761)	2,550
Summer Camp Project	68,224	61,000	(86,527)	16,147
BBC Children in Need England	31,172	52,409	(41,516)	34,441
BBC Children in Need Wales	6,857	12,806	(7,612)	2,023
Core Restricted Projects	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)	72,634
Unrestricted funds				
General funds	24,210	108,354	(100,949)	79,716
Total unrestricted funds	24,210	108,354	(100,949)	79,716
Total funds	149,428	253,067	(250,145)	152,350

Children's HIV Association Limited

Notes to the financial statements

For the year ended 31 December 2018

16. Financial instruments

	2018	2017
	£	£
Financial assets that are debt instruments measured at amortised cost:		
Trade debtors	5,652	195
Accrued income	850	-
Cash at bank and in hand	<u>183,659</u>	<u>151,978</u>
	<u><u>190,161</u></u>	<u><u>152,173</u></u>
Financial liabilities measured at amortised cost:		
Trade creditors	29,058	2,673
Accruals	3,402	7,273
Other creditors	<u>2,006</u>	<u>1,043</u>
	<u><u>34,466</u></u>	<u><u>10,989</u></u>

17. Related party transactions

During the year one trustee received reimbursement for travel expenses of £235 (2017: one trustee, £207).

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