

# HIV I-BASE

England & Wales · Charity number 1081905

## Details

|                |                                                         |
|----------------|---------------------------------------------------------|
| Other names    | I-BASE                                                  |
| Status         | Registered                                              |
| Legal form     | Charitable company                                      |
| Company number | <a href="#">03962064</a>                                |
| Registered     | 2000-08-08                                              |
| Register       | <a href="#">View on the Charity Commission register</a> |

## Contact

|         |                                                                                   |
|---------|-----------------------------------------------------------------------------------|
| Address | Azets Holdings Ltd<br>Regis House<br>45 King William Street<br>London<br>EC4R 9AN |
| Phone   | 0203 914 9005                                                                     |
| Email   | <a href="mailto:simon.collins@i-base.org.uk">simon.collins@i-base.org.uk</a>      |
| Website | <a href="http://www.i-base.info">www.i-base.info</a>                              |

## Activities

**Objects:** PROTECTION AND PRESERVATION OF PUBLIC HEALTH AND FOR THE RELIEF OF SICKNESS BY DISSEMINATING TO GENERAL PRACTITIONERS AND OTHER HEALTH CARE PROFESSIONALS, THE RESULTS OF RESEARCH AND OTHER INFORMATION CONCERNED WITH THE CAUSES, TRANSMISSION AND TREATMENT OF HUMAN IMMUNO DEFICIENCY VIRUS (HIV), AND ACQUIRED IMMUNE DEFICIENCY SYNDROME (AIDS) AND RELATED CONDITIONS SO AS TO IMPROVE THE TREATMENT OF PATIENTS AND PREVENT THE SPREAD OF HIV AND AIDS AND RELATED CONDITIONS AND BY PROVIDING INFORMATION, ADVICE AND OTHER ASSISTANCE TO THOSE WITH HIV OR AIDS OR RELATED CONDITIONS AND TO THEIR FAMILIES AND CARERS

**Activities:** Providing treatment information in respect of HIV and AIDS to HIV positive people, their carers and healthcare professionals.

## Classification

- **How:** Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Other Defined Groups

## Geography

- South Africa
- Zambia
- Throughout England And Wales

## Finances

| Period end | Income   | Expenditure | Assets   | Employees |
|------------|----------|-------------|----------|-----------|
| 2025-03-31 | £67,757  | £299,973    | -        | -         |
| 2024-03-31 | £315,715 | £496,183    | -        | -         |
| 2023-03-31 | £663,174 | £671,243    | £517,936 | 6         |
| 2022-03-31 | £819,159 | £758,837    | £526,005 | 6         |
| 2021-03-31 | £405,000 | £434,478    | -        | -         |

## Trustees

| Name                          | Role | Appointed  |
|-------------------------------|------|------------|
| Christian Decle               |      | 2024-05-13 |
| HOPE MAGRETH MHEREZA-MITCHELL |      |            |

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# Accounts

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**HIV I-Base**  
**(A company limited by guarantee)**

**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**Charity No: 1081905**  
**Company No: 03962064**

## **HIV I-Base**

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## **HIV I-Base**

### **Report of the trustees**

**Year ended 31 MARCH 2025**

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#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

03962064

**Registered Charity number**

1081905

**Registered office**

2<sup>nd</sup> Floor, Regis House  
45 King William Street  
London  
EC4R 9AN

**Trustees**

H Mhereza-Mitchell  
W F M Stokes  
C Decle

**Independent examiner**

J Howard FCA  
Azets Audit Services Limited  
2<sup>nd</sup> Floor, Regis House  
45 King William Street  
London  
EC4R 9AN

**Bankers**

National Westminster Bank plc  
PO Box 83  
Tavistock House  
Tavistock Square  
London  
WC1H 9JA

**Key management personnel as at 31 March 2025**

Simon Collins

## HIV I-Base

### Report of the trustees

#### Year ended 31 MARCH 2025

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The trustees, who are also directors of the charity for the purpose of the Companies Act 2006, present their report with financial statements of charity for the year end 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

### OBJECTIVES AND ACTIVITIES

The objectives of the charity are the protection and preservation of public health and for the relief of sickness by disseminating to general practitioners and other health care professionals, the results of research and other information concerned with the causes, the transmission and the treatment of Human Immunodeficiency Virus (HIV), and related conditions so as to improve the treatment of people living with HIV and prevent the transmission of HIV and related conditions; by providing information, advice and other assistance to those with HIV or related conditions and to their families and carers and to benefit individuals, both nationally and internationally; through dissemination of up-to-date medical and social information related to the treatment and prevention of HIV and other related health issues.

A commitment to the public benefit within the objectives and activities of the organisation includes a belief that:

- People living with HIV who understand HIV treatment and prevention are more likely to be adherent to and benefit from these strategies.
- People living with HIV on successful treatment can lead working lives and contribute to society in many ways.
- People living with HIV with undetectable viral load on treatment have a zero risk of transmitting HIV their partners and almost zero risk of transmitting HIV to their infants (in the case of mothers with HIV) – giving enormous benefit to individuals and public health.
- HIV negative people can also use antiretrovirals to reduce their risk of becoming HIV positive – also conferring benefits to individuals and public health.

The charity activities to achieve these objectives include the following projects.

- HIV Treatment Bulletin (HTB), a technical review of the latest medical research aimed at doctors and other healthcare professionals and distributed by email and online.
- A range of non-technical treatment guides, with easy-to-understand information for people living with HIV and people at risk of HIV. Distribution is online and in printed format to individuals, HIV clinics and community organisations. These are regularly updated.
- An open-access free treatment information service by email, post and telephone and online, answering more than 5,000 questions each year.
- A website broadening access to our publications and archives and publicising our activities. All publications are available online as html pages and PDF format.
- Working with researchers as community representatives and advisors.
- National and international advocacy work including, policy and technical input to treatment and prevention guidelines, clinical trials and drug development. We serve on community advisory boards, guideline writing groups and trial steering committees to ensure that the needs of people living with HIV are represented.
- Engaging with national and international research groups and guidelines panels.

As part of restructuring this year, these projects were completed during the year and are no longer active.

- Fit for Purpose – a review of the latest research and developments in optimised HIV treatment for low- and middle-income countries (LMICs).
- Modern ART for South Africa – treatment and research information for activists from South Africa – including printed materials, app, website, videos and training.
- A series of small A7 pocket leaflets with less text than the guides, also distributed free to HIV clinics.
- UK CAB community network to provide education training for people living with HIV and their advocates.
- Supporting AfroCAB to develop a similar community network to UKCAB across several African countries.

## **HIV i-Base**

### **Report of the trustees**

**Year ended 31 MARCH 2025**

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#### **ACHIEVEMENT AND PERFORMANCE**

##### **Review of activities**

HIV i-Base is a treatment activist group, led by people living with HIV and committed to providing timely HIV treatment information both to healthcare professionals and to people living with HIV and their advocates. HIV i-Base was formed in March 2000 and has continued to report the most innovative and important medical advances in HIV/AIDS.

2025 is our 26th year as a charity.

##### **HIV i-Base Projects**

###### **Publications**

During the period, we continued to produce HIV Treatment Bulletin (HTB), and our community publications. HTB is now a news stream rather than a compiled monthly publication. It is supported by alerts for the most important reports on social media platforms.

HTB is distributed to approximately 1600 email subscribers, with articles also distributed in email bulletins to roughly 1000 members of CHIVA and BHIVA. It is also accessed directly from the i-Base website. Articles are also publicised on social media.

We continued distributing the remaining printed stocks of the non-technical guides but also made decided to primarily focus on online publishing. Although sexual health clinics still value and want printed resources, these have become increasingly difficult to fund. This decision is also related to i-Base moved from a physical to a virtual working office. One exception is the UK Guide to PrEP which, thanks to a small grant, will continue to be printed and distributed free to clinics.

Although remaining print stocks of treatment guides were distributed until August, demand for publications still continued. We met this need by distributing posters and post-cards with QR codes but continue to fundraise for some print resources including the UK guide to PrEP. This year the PrEP guide was particularly important for reporting planned updates to the UK PrEP guidelines. A print run of 20,000 of these guides was distributed to UK clinics between April and August. From September to March we distributed 500 A4 posters and 8000 A6 postcards that included QR codes to this online guide.

All the key guides continue to be routinely updated online.

###### **Support to clinical research and community outreach**

###### **Community involvement in clinical research**

Several staff continued to be involved as community representatives with several research groups, including on guidelines panels, trial steering committees and advisory boards.

This involvement helps bridge the gap between researchers and the communities that their research is hoping to benefit. We help ensure greater awareness of the issues that affect each group and active involvement of other community advocates in these networks.

This area has increased in recent years and includes involvement in a number of important international studies. This has also been one of the key aims for the UK-CAB.

During 2024-25, advocates at i-Base were involved in the Dolphin 1 and 2 studies, ODYSSEY study, the INSIGHT network, International AIDS Society (IAS) Cure Working Group, Long-Acting/Extended Release Antiretroviral Research Resource Program (LEAP), the POPPY study, Public Health England (PHE), UK-CHIC Database, UK Drug Resistance Database, the RIO Study (cure-related research using bNAbs), the SWIFT study (with semaglutide) and the Liverpool University Drug Interaction website.

We were also involved in the CADO and PADO (adult and paediatric treatment optimisation groups), the AWG, PAWG (adult and paediatric antiretroviral working groups) and HIV pregnancy working groups and of the WHO HIV department.

## **HIV i-Base**

### **Report of the trustees**

**Year ended 31 MARCH 2025**

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#### **ACHIEVEMENT AND PERFORMANCE – continued**

We informally supported other research groups with advice on participant information material and study design.

i-Base advocates were also involved as community representatives or in formally commenting on national and international guidelines panels including this year the European HIV lymphoma guidelines.

i-Base advocates are usually contributing authors on more than 20 peer-reviewed papers or conference presentations each year.

#### **Meetings, workshops and training UK**

We continued to run treatment workshops with community groups in the UK including as part of the UK-CAB programme.

#### **The UK-CAB**

i-Base founded the UK-CAB in 2002 and continued to provide administrative support for more than 20 years. This has been a highly successful project and now connects more than 700 advocates, broadly reflecting the UK demographics. Approximately 40% of members are women and 40% are from migrant populations.

Part of restructuring i-Base this year involved finding a new organisation to provide administrative support for the UK-CAB. We were very lucky to transfer the UK-CAB to Positively UK at the end of August 2025. We were able to do this with the active support of the UK-CAB chair, steering group and wider membership.

i-Base are proud of the role we have had to develop and support the UK-CAB for so long and we are very happy and confident that it will continue to be a vibrant and essential organisation with Positive UK.

#### **UK-CAB meetings**

i-Base organised two UK-CAB training meetings this year in May and August before the handover.

May 2024 – UK-CAB meeting after the BHIVA Spring Conference (Birmingham)

August 2024 – Cognitive impairment, ViV Healthcare and IAS 2024 conference feedback (London)

All presentations and materials from these meetings are online:

<https://ukcab.net/meetings/past-meetings-archive/>

#### **UK-CAB forum**

From April to August 2024, the members forum continued to be a focus for discussions on a wide range of treatment related topics. The CAB also co-ordinated wider community responses to the approval process for new drug approvals and developing topics for the community sessions at the BHIVA conference.

Forum discussions covered all aspects of HIV care including treatment updates and questions, HIV cure research including the RIO and other studies, conferences, webinars and other HIV online training announcements and changes in the CAB structure and the handover to Positive UK.

#### **UK-CAB and community representation**

UK-CAB provides a unique collective community voice and broad range of lived expertise from many different communities. We have a constituent network to represent and report to. We ensure transparency with the wider community and over the years many doctors, researchers and policy makers actively seek community views from the UK-CAB.

Members have also been on several writing groups and taken a lead role in the production of the non-technical summaries for these guidelines. We also mentor several new writing group representatives.

Information on this programme:

<http://www.ukcab.net/about/community-representatives/>

## **HIV i-Base**

### **Report of the trustees**

**Year ended 31 MARCH 2025**

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#### **ACHIEVEMENT AND PERFORMANCE – continued**

Full list of UK-CAB community representatives:

<https://ukcab.net/community-representation/community-representatives/>

#### **UK-CAB collaborations**

UK-CAB works with professional bodies. These include:

British HIV Association (BHIVA).

National HIV Nurses Association (NHVNA).

A wide range of NHS HIV clinics.

NICE (National Institute for Health & Care Excellence).

Medical Research Council Clinical Trials Unit.

Medicines and Healthcare products Health Regulatory Agency.

Various clinical trial steering committees with National Institute of HIV Research, universities and other bodies.

#### **International training and transition to African organisations**

After more than a decade of close collaborations, i-Base wound down involvement in a major project that developed and updated community materials in the Modern ART for Africa series. This project supported the introduction of optimised antiretroviral treatment in low- and middle-income countries.

It included print, website and other resources that continued to be developed and updated.

<https://modernartforsouthafrica.co.za>

During 2024, as part of the long-term goal to transition this project to organisations based in South Africa, the Modern ART project was passed to Ezintsha who will continue to develop this work in partnership with the Treatment Action Campaign

#### **Website and Q&A services**

The i-Base website continued to generate high levels of use with approximately 200,000 to 300,000 web visits each month, roughly individual 3 million hits over the year. These figures vary as the algorithms used by search engines including Google are continually being updated.

The website continues to be assessed by people from more than 100 countries and territories globally. The countries with highest use were South Africa (25%), India (17%), USA (12%), UK (10%) and Nigeria, Kenya and Uganda (each with 7-8%).

From April 2024 to March 2025, the Q&A service responded to 7479 questions, with roughly 4960 email requests and 2519 online comments. This was roughly a 10% increase on the previous year and this is the third consecutive year that demand has increased.

All information is monitored and logged anonymously and the regional distribution for the service remains similar to previous years: approximately 10% are from the UK and 90% are international.

The distribution of issues remains similar with roughly half the enquiries linked to HIV prevention with 30% covering testing and transmission and 17% on PEP and PrEP. Although our primary focus is on treatment and care for people living with HIV, the increasing use of the same drugs for HIV prevention means that we also respond to these questions.

## **HIV i-Base**

### **Report of the trustees**

**Year ended 31 MARCH 2025**

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#### **ACHIEVEMENT AND PERFORMANCE – continued**

The main treatment-related issues raised in emails, each accounted for about 4 to 7% of enquiries.

- Pregnancy, breast feeding and infant prophylaxis
- Treatment including access and starting treatment.
- Adherence and resistance
- Drug interactions
- CD4 count, viral load and U=U
- New diagnosis, symptoms and healthy lifestyle
- Side effects
- Disclosure and serodifferent couples

This service is supported by grants from Gilead Sciences and ViiV Healthcare.

#### **Website/IT**

All i-Base publications continue to be published on the website and our online Q&A answered several thousand of questions and online comments this year.

The website was accessed by around 3 million people from 6.5 million hits. The site has been accessed by people from 230 of the world's 241 countries and territories. It was designed and updated to have fast access even with dial-up or unreliable access to the Internet, including on mobile phones and tablets.

The website is continually updated to be match guidelines for access on handheld devices.

#### **FINANCIAL REVIEW**

i-Base has a policy of maintaining unrestricted funds, which are the free reserves of the charity, at a level, which equates to approximately three-months total expenditure. At the year end the free reserves exceeded this.

During the first half of the financial year, we worked on restructured i-Base to run on a minimal budget. This included changes in staffing, income and running costs. For roughly the first six months, i-Base continued some existing services while winding down and handing over others. Many staff wanted to either retire or focus on other activities and we worked with an independent consultant to support transitioning to other organisations or arranging planned managed redundancies.

For the second six months, i-Base moved to a minimal emergency budget in order to establish a more secure long-term basis for the organisation. This included giving up the rented office, reducing print resources and moving to volunteer rather than paid staff. This was also in response to the restrictions funding support similar to many other organisations in the HIV sector.

As a result, i-Base has continued many of the projects above on a much reduced budget but also established a model that should sustain web-based services for at least the next two years.

The Trustees are pleased to report that during the year to 31 March 2025 i-Base successfully transitioned the African support projects and the UK-CAB to new organisations. This included transferring any ring-fenced funding for the remainder of any grant period.

The direct information services (excluding publications) and the educational meetings for the UK-CAB were supported by several grants from pharmaceutical companies totalling £24,183 from Gilead Sciences and ViiV Healthcare. This support is always independent of editorial content and programming which remains separate from these awards.

Unrestricted funding for core costs remains difficult to secure and has been one of the main risks to the charity in recent years. For example, i-Base hasn't received statutory funding

## **HIV i-Base**

### **Report of the trustees**

**Year ended 31 MARCH 2025**

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#### **FINANCIAL REVIEW – continued**

for many years and is unlikely to do so in the near future. However, cuts in NHS and Public Health England funding means less support for people living with HIV and related infections from social services. This is reflected in an **HIV i-Base**

increase demand for our information services and publications. i-Base also tends to quickly respond to the need for new resources, irrespective of whether these are specifically funded.

This included COVID-19 and mpox in recent years and this year it involved responding to dramatic changes in the US policy on international aid, including PEPFAR, since 20 January 2025. This led to i-Base being active in several international networks, including providing information to more safely manage the difficulties of closed sexual health clinic and uncertain access to ART. We worked closely with WHO for online information and webinars and worked with researchers on future management options including the potential for less than daily dosing.

Support from pharmaceutical companies is dependent on the priorities and governance of the individual companies and we are lucky that two of the leading companies value and support our work.

These funding issues have always been the case and over the last 20 years there has been sufficient flexibility for some level of support to contribute towards our work. Most notably, the number of companies in the field and their community budgets have both decreased.

We still continue to apply for funding from a wider range of sources whenever this is in line with our objectives.

Total income for this year was £67,757 compared to £315,715 in the previous year.

Net resources expended for the year amounted to £299,973 compared to £ 496,183 in the previous year.

Year end results show a deficit of £232,216.

#### **FUTURE PLANS**

i-Base was founded in 2000 to fill a gap that wasn't being met by existing HIV services and organisation in the UK. Since then, we have continued to focus on projects related to the evolving science being HIV treatment from an activist and peer-led perspective.

We still focus on providing specialised treatment information that makes us an internationally recognised and trusted community organisation. We have never been interested in duplicating anything that is already being produced.

Even running on a reduced budget, our services and perspectives are unique and enable us to effectively support and influence the work of others.

Although based in the UK, i-Base has always actively linked with similar HIV organisations in other countries and regions.

We hoped that restructuring i-Base and moving to an emergency budget will enable the project to continue into the future.

## **HIV i-Base**

### **Report of the trustees**

**Year ended 31 MARCH 2025**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Status**

HIV i-Base is a charitable company limited by guarantee, incorporated on 28 March 2000 and registered as a charity on 8 August 2000.

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.

##### **Trustees**

A new Trustee, Mr Christian Declé, was recruited in May 2024. The board of Trustees are listed on page 1.

Trustees have a personal connection and interest in i-Base's work as well as some experience of charity governance.

An induction pack is provided for new Trustees, and they are invited to meetings and events organised by the organisation and to develop involvement in all our work.

##### **Management**

i-Base has a policy that reviews salaries on an annual basis following annual staff reviews.

Although staffing is now reduced the organisation will link any future salaries to NJC salary scales

##### **Risk Management**

As part of the annual planning process, the trustees identify the major risks (financial, operational, governance/compliance and external risks) facing the Charity over the coming year.

Each risk is assessed according to the likelihood, and potential impact, and systems and procedures are agreed to manage those risks which are implemented by the trustees and staff.

Some of the main risks facing the charity are detailed below and how these risks are being contained:

- Fundraising for unrestricted funds. Mitigation includes a focus on developing new income streams and relationships and close monitoring of income and expenditure. Moving to a reduced budget means that the remaining risks in this category are assessed as medium. This is in spite of reduced funding opportunities.
- Moving to a virtual office space from 1 September 2024 significantly reduced running costs.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....

**W F M Stokes**

## **HIV I-Base**

### **Independent examiner's report**

#### **Year ended 31 MARCH 2025**

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I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2025, which are set out in the attached Statement of Financial Activities, the Balance Sheet and the related notes.

#### **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 financial statements in accordance with the requirements of the Companies Act 2006.

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

#### **Independent examiner's statement**

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 Companies Act 2006;
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
4. the financial statements 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 financial statements 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.

**J Howard FCA**  
**Azets Audit Services**  
2<sup>nd</sup> Floor, Regis House,  
45 King William Street  
London,  
EC4R 9AN

Date

## HIV I-Base

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

Year ended 31 MARCH 2025

|                                                       | Notes | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2025<br>£ | Total<br>2024<br>£ |
|-------------------------------------------------------|-------|----------------------------|--------------------------|--------------------|--------------------|
| <b>Income:</b>                                        |       |                            |                          |                    |                    |
| Donations and legacies                                | 2     | 9,934                      | 55,627                   | 65,561             | 310,719            |
| Investment income                                     | 3     | 2,196                      | -                        | 2,196              | 4,996              |
| <b>Total income</b>                                   |       | <b>12,130</b>              | <b>55,627</b>            | <b>67,757</b>      | <b>315,715</b>     |
| <b>Expenditure:</b>                                   |       |                            |                          |                    |                    |
| Raising funds                                         | 4     | 4,909                      | -                        | 4,909              | 28,306             |
| Charitable activities                                 | 5     | 209,158                    | 85,906                   | 295,064            | 467,877            |
| <b>Total resources expended</b>                       | 6     | <b>214,067</b>             | <b>85,906</b>            | <b>299,973</b>     | <b>496,183</b>     |
| <b>Net income/(expenditure) before transfers</b>      |       | <b>(201,937)</b>           | <b>(30,279)</b>          | <b>(232,973)</b>   | <b>(180,468)</b>   |
| Transfers between funds                               |       | -                          | -                        | -                  | -                  |
| <b>Net movement in funds</b>                          |       | <b>(201,937)</b>           | <b>(30,279)</b>          | <b>(232,973)</b>   | <b>(180,468)</b>   |
| Fund balances brought forward                         |       | 306,697                    | 30,771                   | 337,468            | 517,936            |
| <b>Fund balances carried forward at 31 MARCH 2025</b> | 12    | <b>104,760</b>             | <b>492</b>               | <b>105,252</b>     | <b>337,468</b>     |

The notes on pages 13 to 21 form part of these financial statements.

## HIV I-Base

### Balance Sheet

As at 31 MARCH 2025

|                                                       | Notes | £              | 2025 | £              | £              | 2024 | £              |
|-------------------------------------------------------|-------|----------------|------|----------------|----------------|------|----------------|
| <b>Fixed assets</b>                                   |       |                |      |                |                |      |                |
| Tangible fixed assets                                 | 9     |                |      | 2,451          |                |      | 4,089          |
| <b>Current assets</b>                                 |       |                |      |                |                |      |                |
| Debtors                                               | 10    | 11,436         |      |                | 26,970         |      |                |
| Cash at bank and in hand                              |       | 110,072        |      |                | 358,426        |      |                |
|                                                       |       | <u>121,508</u> |      |                | <u>385,396</u> |      |                |
| <b>Creditors:</b> Amounts falling due within one year | 11    | (18,707)       |      |                | (52,017)       |      |                |
| <b>Net current assets</b>                             |       |                |      | 105,801        |                |      | 333,379        |
| <b>Net assets</b>                                     |       |                |      | <u>105,252</u> |                |      | <u>337,468</u> |
| <b>Funds</b>                                          |       |                |      |                |                |      |                |
| Restricted funds                                      |       |                |      | 492            |                |      | 30,771         |
| Unrestricted funds                                    |       |                |      | 104,760        |                |      | 306,697        |
|                                                       | 13    |                |      | <u>105,252</u> |                |      | <u>337,468</u> |

The company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- Ensuring that the company keeps accounting records which comply with section 386 and 387 of the companies Act 2006 and
- Preparing financial statements which give a true and fair view of the statement of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of Companies Act 2006 relating to small companies.

Approved by the Board on ..... and signed on their behalf by:

.....

**W F M Stokes**

The notes on pages 13 to 21 form part of these financial statements

**HIV I-Base****Statement of Cash Flows****As at 31 MARCH 2025**

|                                                                           | Note | 2025<br>£ | 2024<br>£ |
|---------------------------------------------------------------------------|------|-----------|-----------|
| <b>Cash flow from operating activities</b>                                | 17   | (250,550) | (168,776) |
| <b>Net cash flow from operating activities</b>                            |      | (250,550) | (168,776) |
| <b>Cash flow from investing activities</b>                                |      |           |           |
| Payments to acquire tangible fixed assets                                 |      | -         | (3,668)   |
| Interest received                                                         |      | 2,196     | 4,996     |
| <b>Net cash flow from investing activities</b>                            |      | 2,196     | 1,328     |
| <b>Net increase / (decrease) in cash and cash equivalents</b>             |      | (248,354) | (167,448) |
| <b>Cash and cash equivalents at the beginning of the reporting period</b> |      | 358,426   | 525,874   |
| <b>Cash and cash equivalents at the end of the reporting period</b>       |      | 110,072   | 358,426   |
| <b>Cash and cash equivalents consists of:</b>                             |      |           |           |
| Cash at bank and in hand                                                  |      | 110,072   | 358,426   |
| <b>Cash and cash equivalents at end date 2025</b>                         |      | 110,072   | 358,426   |

The notes on pages 13 to 21 form part of these financial statements

## HIV I-Base

### Notes to the financial statements

For the year ended 31 MARCH 2025

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#### 1. Accounting policies

##### a) General information and basis of preparation

HIV I-Base is a company limited by guarantee in the United Kingdom. The liability of each member in the event of winding-up is limited to £10. The address of the registered office is given in the charity information on page 8 of these financial statements. The nature of the charity's operations and principal activities are set out on page 1.

The charitable company constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### b) Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

##### c) Fund accounting

Funds held by the charity are either:

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for the particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## Notes to the financial statements

## 1. Accounting policies - continued

All incoming resources are including in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that income will be received.

Investment income is included when receivable.

All expenditure is accounted for on an accruals basis and has been classified under heading that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. The irrecoverable element of VAT is included with the item of expenses to which it relates. It is categorised under the following headings:

Charitable expenditure comprise of those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them.

Staff costs are allocated between costs headings according to the function of each employee.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include governance costs, administrative office function costs, depreciation and premises costs. They are incurred directly in support of expenditure on the objects of the charitable company.

Governance costs comprise all costs involving the public accountability of the charity and include statutory independent examination fees.

Support and Governance costs have been allocated across the charitable activities using various percentage allocations.

Tangible fixed assets are stated at cost less accumulated depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost of each asset over their estimated useful lives as follows:

|                  |                            |
|------------------|----------------------------|
| Office equipment | 40% reducing balance basis |
|------------------|----------------------------|

Individual fixed assets costing £200 or more are capitalised at cost.

Grants repayable and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

## HIV I-Base

### Notes to the financial statements

#### For the year ended 31 MARCH 2025

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**1. Accounting policies - continued**

**i) 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 date of acquisitions or opening of the deposit or similar account.

**j) Creditors**

Creditors are recognised when there is 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.

Other creditors and accruals are recognised at their settlement amount due.

**k) Financial instruments**

The charity only has 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 measured at amortised cost using the effective interest method.

**l) Operating leases**

Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease

**m) Foreign currency**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. All exchange differences are reflected in the Statement of Financial Activities.

**n) Tax**

The charitable company is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part II Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**o) Pensions**

The charity contributes to a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the Charity in independently administered funds. The pension cost charge represents contributions payable by the Charity to the scheme.

## HIV I-Base

### Notes to the financial statements

#### For the year ended 31 MARCH 2025

**p) Judgements and key sources of estimation uncertainty**

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements:

*Useful economic lives of tangible assets*

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 9 for the carrying amount of the property, plant and equipment, and note g for the useful economic lives for each class of assets.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

| <b>2. Donations and legacies</b>                               | <b>Unrestricted<br/>2025<br/>£</b> | <b>Restricted<br/>2025<br/>£</b> | <b>Total<br/>2025<br/>£</b> | <b>Total<br/>2024<br/>£</b> |
|----------------------------------------------------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Individual, charitable, corporate and international donations. | 9,934                              | 55,627                           | <b>65,561</b>               | 310,719                     |
|                                                                | <u>9,934</u>                       | <u>55,627</u>                    | <u><b>65,561</b></u>        | <u>310,719</u>              |

In 2024, £155,832 of the donations and legacies income was attributable to the restricted funds, and the remaining £154,887 was attributable to the unrestricted funds.

| <b>3. Investment income</b> | <b>Unrestricted<br/>2025<br/>£</b> | <b>Restricted<br/>2025<br/>£</b> | <b>Total<br/>2025<br/>£</b> | <b>Total<br/>2024<br/>£</b> |
|-----------------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Bank interest               | 2,196                              | -                                | <b>2,196</b>                | 4,996                       |
|                             | <u>2,196</u>                       | <u>-</u>                         | <u><b>2,196</b></u>         | <u>4,996</u>                |

In 2024, all £4,996 of the investment income was attributable to the unrestricted funds.

| <b>4. Raising funds</b>             | <b>Unrestricted<br/>2025<br/>£</b> | <b>Restricted<br/>2025<br/>£</b> | <b>Total<br/>2025<br/>£</b> | <b>Total<br/>2024<br/>£</b> |
|-------------------------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Cost of generating voluntary income | 4,909                              | -                                | <b>4,909</b>                | 28,306                      |
|                                     | <u>4,909</u>                       | <u>-</u>                         | <u><b>4,909</b></u>         | <u>28,306</u>               |

In 2024, all £28,306 of the cost of raising funds was attributable to the unrestricted funds.

## HIV I-Base

### Notes to the financial statements

#### For the year ended 31 MARCH 2025

| 5. Charitable activities           | Unrestricted<br>2025<br>£ | Restricted<br>2025<br>£ | Total<br>2025<br>£ | Total<br>2024<br>£ |
|------------------------------------|---------------------------|-------------------------|--------------------|--------------------|
| Information services               | 121,516                   | 8,863                   | 130,579            | 184,917            |
| UKCAB                              | -                         | 77,010                  | 77,010             | 35,688             |
| Research and community development | 87,441                    | -                       | 87,441             | 247,107            |
| AFROCAB                            | -                         | 33                      | 33                 | 165                |
| Rainwater                          | -                         | -                       | -                  | -                  |
|                                    | <u>209,157</u>            | <u>85,906</u>           | <u>295,063</u>     | <u>467,877</u>     |

In 2024, £166,302 of the expenditure in relation to charitable activities was attributable to the restricted fund, with the remaining £301,575 being attributable to the unrestricted fund.

| 6. Analysis of expenditure           | Direct<br>Costs<br>£ | Support<br>Costs<br>(note 6.1)<br>£ | Total<br>2025<br>£ | Total<br>2024<br>£ |
|--------------------------------------|----------------------|-------------------------------------|--------------------|--------------------|
| Costs of generating voluntary income | -                    | 4,909                               | 4,909              | 28,306             |
| Information services                 | 21,610               | 108,969                             | 130,579            | 184,917            |
| UKCAB                                | 31,208               | 45,802                              | 77,010             | 35,688             |
| Research and community development   | 1,730                | 85,711                              | 87,441             | 247,107            |
| AFROCAB                              | 33                   | -                                   | 33                 | 165                |
| Rainwater                            | -                    | -                                   | -                  | -                  |
|                                      | <u>54,581</u>        | <u>245,391</u>                      | <u>299,972</u>     | <u>496,183</u>     |

In 2024, £430,448 of expenditure was attributable to direct costs, with the remaining £65,735 being attributable to support costs.

| 6.1 Support costs                           | Total<br>2025<br>£ | Total<br>2024<br>£ |
|---------------------------------------------|--------------------|--------------------|
| Bank charges                                | 365                | 497                |
| Communications                              | 606                | 1,925              |
| Computer costs                              | 2,455              | 2,808              |
| Consultancy                                 | 10,878             | 210                |
| Depreciation                                | 1,638              | 2,727              |
| Postage, stationery and sundries            | 8,702              | 2,953              |
| Rent, rates and insurance                   | 17,622             | 37,854             |
| Staff costs                                 | 196,336            | 1,652              |
| Subscriptions                               | 96                 | 96                 |
| Travel, subsistence & conference attendance | 13                 | 250                |
| <b>Governance costs:</b>                    |                    |                    |
| Accountancy costs                           | 3,430              | 7,203              |
| Independent examination                     | 3,250              | -                  |
| Auditors remuneration                       | -                  | 7,560              |
|                                             | <u>245,391</u>     | <u>65,735</u>      |

## HIV I-Base

### Notes to the financial statements

#### For the year ended 31 MARCH 2025

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##### 7. Staff costs and remuneration

|                                                  | 2025           | 2024           |
|--------------------------------------------------|----------------|----------------|
|                                                  | £              | £              |
| Gross wages and salaries                         | 124,883        | 218,896        |
| Employer's national insurance costs              | 8,991          | 17,676         |
| Pension Contributions                            | 3,511          | 8,799          |
|                                                  | <u>137,385</u> | <u>245,371</u> |
|                                                  | Number         | Number         |
| The average number of employees during the year  |                |                |
| Calculated on a full time equivalent basis, was: | <u>6</u>       | <u>6</u>       |

One employee received remuneration amounting to more than £60,000 in the year (2024: two).

Trustees received no remuneration and were not reimbursed for any of their expenses in the year.

As of 31 March 2025, the key management of the charitable company comprise one of the co-founders.

The total employee benefits of the key management personnel of the charitable company were £122,068 (2024: £202,469).

##### 8. Net incoming/(outgoing) resources for the year

|                                             | 2025          | 2024          |
|---------------------------------------------|---------------|---------------|
|                                             | £             | £             |
| This is stated after charging:              |               |               |
| Depreciation                                | 1,638         | 2,727         |
| Auditors' remuneration – audit services     | -             | 7,560         |
| Auditors' remuneration – non audit services | -             | 1,926         |
| Independent examination                     | 3,250         | -             |
| Operating lease rentals – property          | <u>11,750</u> | <u>23,500</u> |

# HIV I-Base

## Notes to the financial statements

For the year ended 31 MARCH 2025

|     |                                                       |                           |                         |
|-----|-------------------------------------------------------|---------------------------|-------------------------|
| 9.  | <b>Tangible fixed assets</b>                          |                           | <b>Office equipment</b> |
|     | <b>Cost</b>                                           |                           | <b>£</b>                |
|     | At 1 April 2024                                       |                           | 36,609                  |
|     | Additions                                             |                           | -                       |
|     | Disposal                                              |                           | -                       |
|     | At 31 MARCH 2025                                      |                           | 36,609                  |
|     | <b>Depreciation</b>                                   |                           |                         |
|     | At 1 April 2024                                       |                           | 35,520                  |
|     | Charge for the year                                   |                           | 1,638                   |
|     | Disposal                                              |                           | -                       |
|     | At 31 MARCH 2025                                      |                           | 34,158                  |
|     | <b>Net book value</b>                                 |                           |                         |
|     | At 31 MARCH 2025                                      |                           | <b>2,451</b>            |
|     | At 31 March 2024                                      |                           | 4,089                   |
| 10. | <b>Debtors</b>                                        |                           |                         |
|     |                                                       | <b>2025</b>               | <b>2024</b>             |
|     |                                                       | <b>£</b>                  | <b>£</b>                |
|     | Grants repayable                                      | 2,500                     | 15,818                  |
|     | Prepayments and accrued income                        | 8,145                     | 10,420                  |
|     | Other debtors                                         | 791                       | 732                     |
|     |                                                       | <b>11,436</b>             | <b>26,970</b>           |
| 11. | <b>Creditors: amounts falling due within one year</b> |                           |                         |
|     |                                                       | <b>2025</b>               | <b>2024</b>             |
|     |                                                       | <b>£</b>                  | <b>£</b>                |
|     | Amounts payable                                       | -                         | 9,163                   |
|     | Taxation and social security                          | -                         | 6,204                   |
|     | Other creditors                                       | -                         | 3,177                   |
|     | Accruals and deferred income (note 11.1)              | 18,707                    | 33,473                  |
|     |                                                       | <b>18,707</b>             | <b>52,017</b>           |
| 12. | <b>Analysis of net assets between funds</b>           |                           |                         |
|     |                                                       | <b>Unrestricted funds</b> | <b>Restricted funds</b> |
|     |                                                       | <b>£</b>                  | <b>£</b>                |
|     | Tangible fixed assets                                 | 2,451                     | -                       |
|     | Current assets                                        | 121,016                   | 492                     |
|     | Current liabilities                                   | (18,707)                  | -                       |
|     |                                                       | <b>104,760</b>            | <b>492</b>              |
|     |                                                       |                           | <b>105,252</b>          |

## HIV I-Base

### Notes to the financial statements

For the year ended 31 MARCH 2025

#### 13. Statement of funds

|                                     | 1 April<br>2024<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfer<br>£ | 31 MARCH<br>2025<br>£ |
|-------------------------------------|----------------------|----------------------------|----------------------------|---------------|-----------------------|
| <b>Restricted funds</b>             |                      |                            |                            |               |                       |
| AFROCAB                             | 33                   | -                          | (33)                       | -             | -                     |
| UKCAB                               | 30,271               | 46,739                     | (77,010)                   | -             | -                     |
| Information services                | 467                  | 8,888                      | (8,863)                    | -             | 492                   |
| Research & community<br>development | -                    | -                          | -                          | -             | -                     |
| <b>Unrestricted funds</b>           |                      |                            |                            |               |                       |
| General                             | 306,697              | 12,130                     | (214,067)                  | -             | 104,760               |
| <b>Total Funds</b>                  | <b>337,468</b>       | <b>67,757</b>              | <b>(299,973)</b>           | <b>-</b>      | <b>105,252</b>        |

#### AFROCAB:

Funds held on behalf of Afrocab relate to grants made to Afrocab by various donors to enable them to establish a network of HIV positive people and advocates across Sub-Saharan Africa based loosely on the UKCAB network established in the UK by HIV I-Base. The group organises meetings on HIV treatment, access to treatment and other topics as well as working with international organisations such as the WHO to canvas opinions from HIV positive people and advocates.

#### UKCAB:

Restricted funds relating to the UKCAB are those donated by a number of donors for the specific purpose of covering attendance costs at UKCAB meetings for those delegates from outside London. These include travel, accommodation and other expenses such as childcare costs.

#### Research & community development:

Restricted funds relating to Community Outreach Overseas are those granted by WITS RH and HIV Institute for the specific purpose of covering costs relating to publications such as print and design costs, travel to meetings, accommodation and other expenses such as ground transport.

## HIV I-Base

### Notes to the financial statements

#### For the year ended 31 MARCH 2025

##### 13.1 Statement of funds – Prior year

|                                     | 1 April<br>2022<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfer<br>£ | 31 March<br>2024<br>£ |
|-------------------------------------|----------------------|----------------------------|----------------------------|---------------|-----------------------|
| <b>Restricted funds</b>             |                      |                            |                            |               |                       |
| AFROCAB                             | 33                   | -                          | -                          | -             | 33                    |
| UKCAB                               | 40,741               | 25,218                     | (35,688)                   | -             | 30,271                |
| Information services                | 467                  | 44,535                     | (44,535)                   | -             | 467                   |
| Research & community<br>development | -                    | 86,079                     | (86,079)                   | -             | -                     |
| <b>Unrestricted funds</b>           |                      |                            |                            |               |                       |
| General                             | 476,695              | 159,883                    | (329,881)                  | -             | 306,697               |
| <b>Total Funds</b>                  | <b>517,936</b>       | <b>315,715</b>             | <b>(496,183)</b>           | <b>-</b>      | <b>337,468</b>        |

##### 14. Operating lease commitments

|                                                                   | 2025<br>£ | 2024<br>£     |
|-------------------------------------------------------------------|-----------|---------------|
| The minimum annual rentals under operating leases are as follows: |           |               |
| Within one year                                                   | -         | 13,583        |
| Between one and five years                                        | -         | -             |
|                                                                   | <u>-</u>  | <u>13,583</u> |

##### 15. Related party disclosure

There were no related party transaction for the current year or the prior years.

##### 16. Ultimate controlling party

The charitable company is considered to have no ultimate controlling party.

##### 17. Reconciliation of net income/(expenditure) to net cash flow from operating activities

|                                       | 2025<br>£        | 2024<br>£        |
|---------------------------------------|------------------|------------------|
| Net income/(expenditure) for year     | (232,216)        | (180,468)        |
| Interest receivable                   | (2,196)          | (4,996)          |
| Depreciation of tangible fixed assets | 1,638            | 2,727            |
| Disposal of tangible fixed assets     | -                | 51               |
| (Increase) / decrease in debtors      | 15,534           | (18,468)         |
| Increase / (decrease) in creditors    | (33,310)         | 32,378           |
|                                       | <u>(250,550)</u> | <u>(168,776)</u> |

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# Accounts

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**HIV I-Base**  
**(A company limited by guarantee)**

**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**Charity No: 1081905**  
**Company No: 03962064**

## **HIV I-Base**

### **Contents**

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The trustees, who are also directors of the charity for the purpose of the Companies Act 2006, present their report with financial statements of charity for the year end 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

## OBJECTIVES AND ACTIVITIES

The objectives of the charity are the protection and preservation of public health and for the relief of sickness by disseminating to general practitioners and other health care professionals, the results of research and other information concerned with the causes, the transmission and the treatment of Human Immunodeficiency Virus (HIV), and related conditions so as to improve the treatment of people living with HIV and prevent the transmission of HIV and related conditions; by providing information, advice and other assistance to those with HIV or related conditions and to their families and carers and to benefit individuals, both nationally and internationally; through dissemination of up-to-date medical and social information related to the treatment and prevention of HIV and other related health issues.

A commitment to the public benefit within the objectives and activities of the organisation includes a belief that:

- People living with HIV who understand HIV treatment and prevention are more likely to be adherent to and benefit from these strategies.
- People living with HIV on successful treatment can lead working lives and contribute to society in many ways.
- People living with HIV with undetectable viral load on treatment have a zero risk of transmitting HIV their partners and almost zero risk of transmitting HIV to their infants (in the case of mothers with HIV) – giving enormous benefit to individuals and public health.
- HIV negative people at high-risk of HIV can also use antiretrovirals to reduce their risk of acquiring the virus – also conferring benefits to individuals and public health.

The charity activities to achieve these objectives include the following projects.

- HIV Treatment Bulletin (HTB), a technical review of the latest medical research aimed at doctors and other healthcare professionals and distributed through our electronic mailing list and our website.
- Fit for Purpose – a review of the latest research and developments in optimised HIV treatment for low- and middle-income countries (LMICs).
- Modern ART for South Africa – treatment and research information for activists from South Africa – including printed materials, app, website, videos and training.
- A range of six non-technical treatment guides, with easy-to-understand information for people living with HIV and people at risk of HIV. Distribution is as HTB supplements, and to individuals, HIV clinics and community organisations.
- A series of small A7 pocket leaflets with less text than the guides, also distributed free to HIV clinics.
- UK CAB community network to provide education training for people living with HIV and their advocates.
- An open-access free treatment information service by email, post and telephone and online, answering more than 5,000 questions each year.
- A website broadening access to our publications and archives and publicising our activities. All publications are available online as html pages and PDF downloads.
- Training courses to encourage a network of community advocates across the UK.
- Supporting AfroCAB to develop a similar community network to UKCAB across several African countries.
- Working with researchers to advise on research studies.
- National and international advocacy work including, policy and technical input to treatment and prevention guidelines, clinical trials and drug development. We serve on community advisory boards, guideline writing groups and trial steering committees to ensure that the needs of people living with HIV are represented.
- Engaging with numerous national and international research groups and guidelines panels.

## **HIV i-Base**

### **Report of the trustees**

**Year ended 31 March 2024**

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#### **ACHIEVEMENT AND PERFORMANCE**

##### **Review of activities**

HIV i-Base is a treatment activist group, led by people living with HIV and committed to providing timely HIV treatment information both to healthcare professionals and to people living with HIV and their advocates. HIV i-Base was formed in March 2000 and has continued to report the most innovative and important medical advances in HIV/AIDS.

2024 is our twenty-fifth year as a charity.

##### **HIV i-Base Projects**

##### **Publications**

During the audited period, we continued to produce HIV Treatment Bulletin (HTB), and our community publications, adding new resources. However, the format of HTB changed from January 2024 into an ongoing news stream, without compiling each monthly issue into a PDF format. This has been a more manageable workload and led to a focus on unique reports that are less likely to be covered by other organisations.

We continue to print our non-technical guides which are provided free to people living with HIV, their families and advocates.

Each edition of HTB was distributed to approximately 2,000 email subscribers at i-Base, plus another 1000 members of CHIVA and BHIVA. It is also read directly from the i-Base website.

Our treatment guides, along with our adherence resources and publicity materials are sent out in response to orders received from clinics, community organisations and individuals via post, email and the website. Orders for publications continued to increase in 2023. All the key guides have been updated online.

In April 2023 we updated "HIV and quality of life: side effects and long-term health". This A5 booklet was redesigned from a 96-page booklet to a 16-page fold-out guide, using QR codes to signpost to detailed information online.

In November 2023 we updated the guide "HIV and pregnancy" from the previous edition.

i-Base continues to produce resources to highlight the increased awareness of the U=U campaign. We also cover the importance of PrEP in a separate guide, printed in a run of 20,000 booklets.

All publications are provided free to UK clinics and organisations and individuals can order them online. Distribution included approximately 59,000 A5 booklets and 29,000 A7 leaflets

All the guides are produced by or with the involvement of HIV positive people and are reviewed by a medical advisory group.

##### **Advocacy support to clinical research and community outreach**

i-Base continues to support a wide range of independent research studies, both in the UK and internationally.

This involves advocates from i-Base joining the steering group, scientific committees or other groups to include community perspectives in clinical research.

i-Base works in partnerships with numerous groups and studies including the ADVANCE study, DoIPHIN 1 and 2 studies, ODYSSEY study, the INSIGHT network, International AIDS Society (IAS), LEAP, Medical Research Council (MRC), POPPY study, Public Health England (PHE), UK-CHIC Database, UK Drug Resistance Database, CHERUB (including the RIVER study), RIO Study (cure-related research using bNAbs), PANTHEON (including ASTRA, AURAH and SELPHI).

We are also involved in the CADO and PADO (adult and paediatric treatment optimisation groups), the AWG, PAWG (adult and paediatric antiretroviral working groups) and HIV pregnancy working groups and of the WHO HIV department.

## **HIV I-Base**

### **Report of the trustees**

**Year ended 31 March 2024**

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#### **ACHIEVEMENT AND PERFORMANCE – continued**

And we informally support researcher groups at several London hospitals, with advice on patient information and study design.

i-Base advocates are also involved as community representatives on national and international guidelines panels (including BHIVA, EACS and WHO).

#### **Meetings, workshops and training UK**

We continue our programme of treatment training workshops with many community groups around the UK as well as the UK-CAB.

We also continue to work with other community groups to provide treatment training workshops.

We provide ongoing support for workshop participants and encourage people to join the UK-CAB to maintain their knowledge and participation.

#### **The UK-CAB**

##### **Meetings**

UK-CAB 2023-24 training meetings:

- 27 April 2023 – UK-CAB meeting after the BHIVA Spring Conference (Gateshead)
- 4 August 2023 – IAS feedback, meeting with ViiV Healthcare (London)
- 17 November 2023 – EACS conference feedback, HTLV-1 study (London)
- 1 March 2024 - Doravirine/Islatravir studies; meeting with MSD and Breastfeeding guidelines (London)

Overall, 121 participants attended four CAB meetings in 2023-24. This included nine invited speakers and 19 UK-CAB members facilitated the meetings. We met with two pharmaceutical companies: ViiV Healthcare and MSD.

##### **Online training programme:**

The UK-CAB online training programme was an introduction to HIV treatment, research and treatment advocacy for people living with HIV, affected by HIV, or working in the HIV sector.

Presented by people from the HIV community, leading clinicians and experts, it was free for all UK-CAB members.

All presentations and Q&A discussions are here: <https://ukcab.net/training/>

##### **The UK-CAB forum:**

In 2023-4, the members discussion forum had 756 posts on 345 new topics. Key themes and topics included:

- Treatment and COVID-19 updates.
- HIV cure research.
- Long-acting ART.
- Conferences, webinars and other HIV online training announcements.
- Monkeypox virus, updates and Q&A
- Training opportunity announcements.

##### **Community representation:**

UK-CAB provides a unique collective community voice and expertise beyond the individual.

We have a constituent network to represent and report to. We ensure transparency with the wider community. Doctors, researchers and policy makers now actively seek community views from the UK-CAB.

We appointed the new BHIVA Executive Community representative who will also become a member of the steering group. They took over from the current representative at the BHIVA spring conference in April 2023.

- The Guidelines Committee representatives are currently mentoring several new writing group representatives for ART, hepatitis and monitoring.
- Members have also been on several writing groups (HIV-2; OIs; vaccinations), and taken a lead role in the production of the non-technical summaries for these guidelines.
- The full list of UK-CAB community representatives is here: <http://www.ukcab.net/about/community-representatives/>

## **HIV I-Base**

### **Report of the trustees**

**Year ended 31 March 2024**

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#### **ACHIEVEMENT AND PERFORMANCE - continued**

##### **Membership**

A diverse community with around 800 members with 40% of members from migrant populations. 48 new members joined the UK-CAB during 2023-24.

##### **Collaboration**

UK-CAB works with professional bodies. These include:

- British HIV Association (BHIVA).
- National HIV Nurses Association (NHVNA).
- A wide range of NHS HIV clinics.
- NICE (National Institute for Health & Care Excellence).
- Medical Research Council Clinical Trials Unit.
- Medicines and Healthcare products Health Regulatory Agency.
- Various clinical trial steering committees with National Institute of HIV Research, universities and other bodies.

##### **UK-CAB activities**

Activities and participation during 2023/24 included:

The CAB continues to be involved in high level activities in conferences and consultations.

- Civil Society Scorecard and HIV Action Plan Scorecard working group.
- UK-CAB chair: appointed as HIV Outcomes UK.
- Co-chaired Conference Speaker and session chair at Nurses & Pharmacists HIV Clinical Forum 2023 Conference Steering Group.
- STOPAIDS Conference Organising Committee (a half-day conference themed on UK leadership and the path to end AIDS by 2030).
- UK-CAB Vaccinology Study Proposal review with UCL.
- NICE Scoping Consultation for Lenacapavir.
- STOPAIDS member meeting: The HIV response.
- 50 over 50 community representation.
- Representation at EACS Conference.
- Initial stages of responding to the NICE review of long-acting cabotegravir as PrEP.
- Initial stages of responding to NICE review of Lenacapavir for people with multidrug resistant HIV (ultimately the approval was sent to NHS England Specialised Commissioning).

BHIVA activities:

- Community session at the BHIVA spring session in Newcastle.
- BHIVA implied/assumed consent working group for opt-out testing.
- BHIVA treatment guidelines community engagement.
- Evaluating and awarding BHIVA research awards.

##### **Guidelines subcommittee**

- Developed templates for advertising writing group posts; defined roles; prepared an induction pack for new community reps on BHIVA guideline writing groups (which is kept updated as a "living document").
- Developed continue writing the guidelines non-technical summaries (NTS).
- Proposed and agreed introduction of "Support for Patients" section in all guidelines with the subcommittee.

##### **International training**

We continued to update and produce community materials in the Modern ART for Africa series to support the introduction of optimised antiretroviral treatment in LMICs.

During 2023 the Modern ART for South Africa app transitioned to a Progressive Web App (PWA) format, which significantly improved its performance. The website has been continuously developed and updated during this period with new resources, videos and news articles being added on a weekly basis. <https://modernartforsouthafrica.co.z>

## **HIV I-Base**

### **Report of the trustees**

**Year ended 31 March 2024**

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#### **ACHIEVEMENT AND PERFORMANCE - continued**

##### **Publicity campaign in South Africa**

The Modern ART for South Africa publicity media campaign continued in 2023. We worked with Anova Health Institute on one of their campaigns involving a pop-up activation event in Soweto and helped them with the acquisition of 5000 talking books.

##### **Transition of Modern ART to South Africa**

We began talks at the end of 2023 with Ezintsha Research Centre about incorporating Modern ART for South Africa into some of their studies and, in turn transitioning the project to Ezintsha's stewardship.

We were pleased to agree on and begin our transition plan in early 2024. Ezintsha will take over Modern ART, in partnership with the Treatment Action Campaign

##### **Website and Q&A services**

The i-Base website continued to generate high levels of use with approximately 300,000 web visits each month, roughly individual 3.6 million hits over the year. The site is used by people from around 100 countries and territories globally.

During 2023/24, the Q&A service responded to over 5000 email requests. with approximately 10% from the UK. The primary topics include:

- Testing and transmission: (25%)
- Pregnancy, breast feeding and infant prophylaxis: (7%)
- Treatment inc. access and starting: (6%)
- Adherence and resistance: (6%)
- PEP and PrEP: (10%)
- Drug interactions: (4%)
- Side effects: (4%)
- CD4 count, viral load and U=U: (7%)
- Disclosure and serodifferent couples: (4%)
- New diagnosis, symptoms and healthy lifestyle: (3.5%)

This service is supported by grants from Gilead and ViiV.

##### **Community involvement in clinical research**

Several staff continued to be involved in the wider network of clinical research, including community representation on guidelines panels, trial steering committees and advisory boards. This commonly includes being contributing authors on more than 20 peer-reviewed papers or conference presentations each year.

This involvement bridges the gap between researchers and the communities that their research is hoping to benefit. We help ensure greater awareness of the issues that affect each group and active involvement of other community advocates in these networks.

This area has increased in recent years and includes involvement in a number of important international studies.

## **HIV I-Base**

### **Report of the trustees**

**Year ended 31 March 2024**

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#### **ACHIEVEMENT AND PERFORMANCE - continued**

##### **Website/IT**

All i-Base publications continue to be simultaneously published on the website and our online Q&A answered hundreds of questions and online comments this year, which has created a growing online resource.

The website was accessed by around 3.6 million people (from 8 million hits). The site has been accessed by people from 230 of the world's 241 countries and territories.

The website is designed to have fast access even with dial-up or unreliable access to the Internet, and works well on mobile phones and tablet computers etc. We continue to post all our publications to the website simultaneously to print distribution. The website was also redesigned to be match guidelines for access on handheld devices.

As well as developing the HIV i-Base website and the Modern ART website and app, we manage the UKCAB website including the email discussion lists and all notifications of meetings and reports are posted to it.

#### **FINANCIAL REVIEW**

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level, which equates to approximately three-months total expenditure. At the year end the free reserves exceeded this at £337,468.

The Trustees are pleased to report that during the year to 31 March 2024 i-Base continued its work on the Modern ART for South Africa project. Anova Health Institute contributed £86,959 towards this work.

The direct information services (excluding publications) and the educational meetings for the UK-CAB were supported by several grants from pharmaceutical companies totaling £204,165. This was made up of grants from Gilead International of £68,898, Gilead UK £12,500, ViiV International £60,000 and ViiV UK £45,542. This support is always independent of editorial content and programing which remains separate from these awards.

Unrestricted funding for core costs remains difficult to secure and has been one of the main risks to the charity in recent years.

Other challenges continue from further cuts to service provision in the UK. i-Base has not received any statutory funding for many years and is unlikely to do so in the near future. But cuts in NHS and Public Health England funding means less support for people living with HIV and related infections from social services. This is reflected in an increase demand for our information services and publications. These challenges have become even greater following the COVID-19 pandemic.

Support from pharmaceutical companies is dependent on the priorities and governance of the individual companies. This has always been the case and over the last 20 years there has been sufficient flexibility for some level of support to contribute towards our work. Most notably, the number of companies in the field and their community budgets have both decreased. But we are also actively seeking to increase our funding from the pharmaceutical industry, where this is in line with the objects of the charity.

Total income for the year was £315,715 compared to total income in the previous year of £663,174.

Net resources expended for the year amounted to £496,183 compared to net resource expended of £671,243 in the previous year. Year end results show a surplus of £337,468.

## **HIV I-Base**

### **Report of the trustees**

**Year ended 31 March 2024**

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#### **FUTURE PLANS**

i-Base was founded in 2000 to fill a gap that wasn't being met by existing HIV services and organisation in the UK.

This was to provide services focussed on the rapidly evolving science being HIV treatment from an activist and peer-led perspective.

At that time, most HIV organisations had limited formal engagement with either independent researchers or commercial pharmaceutical companies. Very few people living with HIV were either employed by national HIV organisations or were openly out about their HIV status.

Organisations that were supported by HIV industry rarely commented on controversial issues related to the companies they received financial support from, including when this included drug pricing or side effects.

i-Base was formed by a small group of activist friends who brought a different perspective. Although most people in this group were openly living with HIV, our individual HIV status did not matter – many of the most effective activists are committed to help for other reasons.

We were not interested in duplicating anything that was currently being produced. Instead, our model was to find a way to help first and to focus on funding after we showed the urgency of these issues. That is not an easy or practical model because even running a lean organisation on a tight budget depends on some level of financial support.

Although based in the UK, i-Base has always actively linked with similar HIV organisations in other countries and regions. We were lucky to be involved in an international focus on understanding the science and medicine of HIV from a community perspective before ART became widely available. Everything i-Base produced was copyright-free with active encouragement to translate and adapt - resulting in information being used in more than 35 languages. We have been actively involved in PrEP research, the PARTNER studies and U=U campaign and the INSIGHT START study that produced data on the clinical benefit from ART at any CD4 count.

i-Base was founded before the IAS conferences had been held in the global South (in July 2000 IAS was held in Durban, South Africa). It was before Cipla formulation the first single-tablet regimen using generic versions of three HIV drugs made by different companies for \$1 a day. It was before the WHO 3x5 Campaign. Before PEPFAR. Before UNITAID. We collaborated with activist friends on World-CAB meetings focussed on treatment access for all and connecting activists to both research-based and generic manufacturers.

We were also lucky to be able to work with Treatment Action Campaign in South Africa for many years - from before there was access to treatment to a time when both ART and PrEP are widely available. This work was largely supported by UNITAID with the final grant ending in 2022, and future projects led by Ezintsha in South Africa, as detailed above.

In the last quarter of 2023, the end of a grant for international work and the long-term individual plans included discussions about the future of i-Base.

Over the first months of 2024 this led to the decision to restructure i-Base to reduce overheads and to focus on the ongoing projects that were clearly driven by existing demand for our services.

This will include moving to a virtual-based office, fewer staff, maintaining the website as a primary source for information and continue to run the interactive Q&A services.

## **HIV I-Base**

### **Report of the trustees**

**Year ended 31 March 2024**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Status**

HIV i-Base is a charitable company limited by guarantee, incorporated on 28 March 2000 and registered as a charity on 8 August 2000.

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.

##### **Trustees**

A new Trustee, Mr Christian Declé, was recruited in May 2024. The board of Trustees are listed on page 9. Trustees have a personal connection and interest in i-Base's work as well as some experience of charity governance. An induction pack is provided for new Trustees and they are invited to come to the office to meet staff and receive briefings in relation to their particular area of work. Trustees are also invited to meetings and events organised by the organisation develop closer involvement.

##### **Management**

i-Base has a policy that reviews salaries on an annual basis following annual staff reviews. The organisation has linked salaries to NJC salary scales for some years. A review of salaries was conducted in April 2023 and the trustees agreed the increase set by the NJC for 2023/2024.

##### **Risk Management**

As part of the annual planning process, the trustees identify the major risks (financial, operational, governance/compliance and external risks) facing the Charity over the coming year.

Each risk is assessed according to the likelihood, and potential impact, and systems and procedures are agreed to manage those risks which are implemented by the trustees and staff. Some of the main risks facing the charity are detailed below and how these risks are being contained:

- Fundraising for unrestricted funds. Mitigation includes a focus on developing new income streams and relationships and close monitoring of income and expenditure. Remaining risks in this category are assessed as medium. The effects that COVID-19 have had on the economy are significant and in turn have reduced funding opportunities.
- The office lease was renewed in March 2024; however, 4 months' notice to terminate the lease was given on 30 April 2024. I-Base will be moving to a virtual office space from 1 September 2024.

## **HIV I-Base**

### **Report of the trustees**

**Year ended 31 March 2024**

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#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

03962064

**Registered Charity number**

1081905

**Registered office**

107 Maltings Place  
169 Tower Bridge Road  
London  
SE1 3LJ

**Trustees**

H Mhereza-Mitchell  
W F M Stokes  
C Decle

**Auditors**

Azets Audit Services Limited  
2<sup>nd</sup> Floor, Regis House  
45 King William Street  
London  
EC4R 9AN

**Bankers**

National Westminster Bank plc  
PO Box 83  
Tavistock House  
Tavistock Square  
London  
WC1H 9JA

**Key management personnel**

Polly Clayden – Co-founder  
Simon Collins – Co-founder  
Suzanne Thompson – General manager

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also directors of HIV I-Base for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these 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 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explain in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

**Auditors**

A resolution for the re-appointment of Azets Audit Services Limited as auditors will be submitted to the Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....

**W F M Stokes**

## HIV I-Base

### Independent auditor's report to the members

#### Year ended 31 March 2024

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##### Opinion

We have audited the financial statements of HIV I-Base (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

##### Basis for opinion

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

##### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

##### Other information

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

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

We have nothing to report in this regard.

##### Opinions on other matters prescribed by the Companies Act 2006

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

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

## Independent auditor's report to the members

**Year ended 31 March 2024**

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### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

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

### **Responsibilities of trustees**

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

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

### **Auditor's responsibilities for the audit of the financial statements**

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

## Independent auditor's report to the members

**Year ended 31 March 2024**

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### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the company through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the company through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

## HIV I-Base

### Independent auditor's report to the members

**Year ended 31 March 2024**

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A further description of our responsibilities is available on the Financial Reporting Council's website at:

<https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>.

This description forms part of our auditor's report.

#### **Use of our report**

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

#### **John Howard (Senior Statutory Auditor)**

For and on behalf of Azets Audit Services Limited  
Chartered Accountants and Statutory Auditor  
Regis House, 45 King William Street  
London, EC4R 9AN

Date

## HIV I-Base

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

Year ended 31 March 2024

|                                                       | Notes | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|-------------------------------------------------------|-------|----------------------------|--------------------------|--------------------|--------------------|
| <b>Income:</b>                                        |       |                            |                          |                    |                    |
| Donations and legacies                                | 2     | 154,887                    | 155,832                  | 310,719            | 661,684            |
| Investment income                                     | 3     | 4,996                      | -                        | 4,996              | 1,490              |
| <b>Total income</b>                                   |       | <b>159,883</b>             | <b>155,832</b>           | <b>315,715</b>     | <b>663,174</b>     |
| <b>Expenditure:</b>                                   |       |                            |                          |                    |                    |
| Raising funds                                         | 4     | 28,306                     | -                        | 28,306             | 8,367              |
| Charitable activities                                 | 5     | 301,575                    | 166,302                  | 467,877            | 662,876            |
| <b>Total resources expended</b>                       | 6     | <b>329,881</b>             | <b>166,302</b>           | <b>496,183</b>     | <b>671,243</b>     |
| <b>Net income/(expenditure) before transfers</b>      |       | <b>(169,998)</b>           | <b>(10,470)</b>          | <b>(180,468)</b>   | <b>(8,069)</b>     |
| Transfers between funds                               |       | -                          | -                        | -                  | -                  |
| <b>Net movement in funds</b>                          |       | <b>(169,998)</b>           | <b>(10,470)</b>          | <b>(180,468)</b>   | <b>(8,069)</b>     |
| Fund balances brought forward                         |       | 476,695                    | 41,241                   | 517,936            | 526,005            |
| <b>Fund balances carried forward at 31 March 2024</b> | 12    | <b>306,697</b>             | <b>30,771</b>            | <b>337,468</b>     | <b>517,936</b>     |

The notes on pages 18 to 26 form part of these financial statements.

## HIV I-Base

### Balance Sheet

As at 31 March 2024

|                                                       |       | 2024     |                | 2023     |                |
|-------------------------------------------------------|-------|----------|----------------|----------|----------------|
|                                                       | Notes | £        | £              | £        | £              |
| <b>Fixed assets</b>                                   |       |          |                |          |                |
| Tangible fixed assets                                 | 9     |          | 4,089          |          | 3,199          |
| <b>Current assets</b>                                 |       |          |                |          |                |
| Debtors                                               | 10    | 26,970   |                | 8,502    |                |
| Cash at bank and in hand                              |       | 358,426  |                | 525,874  |                |
|                                                       |       | 385,396  |                | 534,376  |                |
| <b>Creditors:</b> Amounts falling due within one year | 11    | (52,017) |                | (19,639) |                |
| <b>Net current assets</b>                             |       |          | 333,379        |          | 514,737        |
| <b>Net assets</b>                                     |       |          | <b>337,468</b> |          | <b>517,936</b> |
| <b>Funds</b>                                          |       |          |                |          |                |
| Restricted funds                                      |       |          | 30,771         |          | 41,241         |
| Unrestricted funds                                    |       |          | 306,697        |          | 476,695        |
|                                                       | 13    |          | <b>337,468</b> |          | <b>517,936</b> |

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

Approved by the Board on ..... and signed on their behalf by:

**W F M Stokes**

The notes on pages 18 to 26 form part of these financial statements

## HIV I-Base

### Statement of Cash Flows

As at 31 March 2024

|                                                                    | Note | 2024<br>£        | 2023<br>£      |
|--------------------------------------------------------------------|------|------------------|----------------|
| Cash flow from operating activities                                | 17   | (168,776)        | 44,935         |
| Net cash flow from operating activities                            |      | <u>(168,776)</u> | <u>44,935</u>  |
| Cash flow from investing activities                                |      |                  |                |
| Payments to acquire tangible fixed assets                          |      | (3,668)          | (2,676)        |
| Interest received                                                  |      | 4,996            | 1,490          |
| Net cash flow from investing activities                            |      | <u>1,328</u>     | <u>(1,186)</u> |
| Net increase / (decrease) in cash and cash equivalents             |      | (167,448)        | 43,749         |
| Cash and cash equivalents at the beginning of the reporting period |      | 525,874          | 482,125        |
| Cash and cash equivalents at the end of the reporting period       |      | <u>358,426</u>   | <u>525,874</u> |
| Cash and cash equivalents consists of:                             |      |                  |                |
| Cash at bank and in hand                                           |      | 358,426          | 525,874        |
| Cash and cash equivalents at end date 2024                         |      | <u>358,426</u>   | <u>525,874</u> |

The notes on pages 18 to 26 form part of these financial statements

**1. Accounting policies**

**a) General information and basis of preparation**

HIV I-Base is a company limited by guarantee in the United Kingdom. The liability of each member in the event of winding-up is limited to £10. The address of the registered office is given in the charity information on page 8 of these financial statements. The nature of the charity's operations and principal activities are set out on page 1.

The charitable company constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**b) Going Concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**c) Fund accounting**

Funds held by the charity are either:

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for the particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the financial statements

For the year ended 31 March 2024

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1. Accounting policies - continued

d) Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that income will be received.

Donation income including grants; are recognised in full in the Statement of Financial Activities in the year in which they are receivable. Such income is only deferred when the donor specifies that the grant must only be used in future accounting periods. Grants received for specific purposes are treated as restricted funds.

Investment income is included when receivable.

e) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under heading that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. The irrecoverable element of VAT is included with the item of expenses to which it relates. It is categorised under the following headings:

Costs of raising funds are those costs incurred in attracting grants and donation income.

Charitable expenditure comprises of those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them.

Staff costs are allocated between cost headings according to the function of each employee.

f) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include governance costs, administrative office function costs, depreciation and premises costs. They are incurred directly in support of expenditure on the objects of the charitable company.

Governance costs comprise all costs involving the public accountability of the charity and include statutory audit fees.

Support and Governance costs have been allocated across the charitable activities using various percentage allocations.

g) Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost of each asset over their estimated useful lives as follows:

|                  |                            |
|------------------|----------------------------|
| Office equipment | 40% reducing balance basis |
|------------------|----------------------------|

Individual fixed assets costing £200 or more are capitalised at cost.

h) Debtors

Grants repayable and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Notes to the financial statements

For the year ended 31 March 2024

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1. Accounting policies - continued

i) 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 date of acquisitions or opening of the deposit or similar account.

j) Creditors

Creditors are recognised when there is 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.

Other creditors and accruals are recognised at their settlement amount due.

k) Financial instruments

The charity only has 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 measured at amortised cost using the effective interest method.

l) Operating leases

Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease

m) Foreign currency

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. All exchange differences are reflected in the Statement of Financial Activities.

n) Tax

The charitable company is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part II Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

o) Pensions

The charity contributes to a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the Charity in independently administered funds. The pension cost charge represents contributions payable by the Charity to the scheme.

## Notes to the financial statements

## For the year ended 31 March 2024

## p) Judgements and key sources of estimation uncertainty

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements:

*Useful economic lives of tangible assets*

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 9 for the carrying amount of the property, plant and equipment, and note g for the useful economic lives for each class of assets.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

| 2. Donations and legacies                                      | Unrestricted<br>2024<br>£ | Restricted<br>2024<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|----------------------------------------------------------------|---------------------------|-------------------------|--------------------|--------------------|
| Individual, charitable, corporate and international donations. | 154,887                   | 155,832                 | 310,719            | 661,684            |
|                                                                | <u>154,887</u>            | <u>155,832</u>          | <u>310,719</u>     | <u>661,684</u>     |

In 2023, £378,246 of the donations and legacies income was attributable to the restricted funds, and the remaining £283,438 was attributable to the unrestricted funds.

| 3. Investment income | Unrestricted<br>2024<br>£ | Restricted<br>2024<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|----------------------|---------------------------|-------------------------|--------------------|--------------------|
| Bank interest        | 4,996                     | -                       | 4,996              | 1,490              |
|                      | <u>4,996</u>              | <u>-</u>                | <u>4,996</u>       | <u>1,490</u>       |

In 2023, all £1,490 of the investment income was attributable to the unrestricted funds.

| 4. Raising funds                    | Unrestricted<br>2024<br>£ | Restricted<br>2024<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|-------------------------------------|---------------------------|-------------------------|--------------------|--------------------|
| Cost of generating voluntary income | 28,306                    | -                       | 28,306             | 8,367              |
|                                     | <u>28,306</u>             | <u>-</u>                | <u>28,306</u>      | <u>8,367</u>       |

In 2023, all £8,367 of the cost of raising funds was attributable to the unrestricted funds.

## HIV I-Base

### Notes to the financial statements

#### For the year ended 31 March 2024

| 5. Charitable activities           | Unrestricted<br>2024<br>£ | Restricted<br>2024<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|------------------------------------|---------------------------|-------------------------|--------------------|--------------------|
| Information services               | 140,382                   | 44,535                  | 184,917            | 182,356            |
| UKCAB                              | -                         | 35,688                  | 35,688             | 51,687             |
| Research and community development | 161,028                   | 86,079                  | 247,107            | 406,489            |
| AFROCAB                            | 165                       | -                       | 165                | (24)               |
| Rainwater                          | -                         | -                       | -                  | 22,368             |
|                                    | <u>301,575</u>            | <u>166,302</u>          | <u>467,877</u>     | <u>662,876</u>     |

In 2023, £438,366 of the expenditure in relation to charitable activities was attributable to the restricted fund, with the remaining £224,510 being attributable to the unrestricted fund.

| 6. Analysis of expenditure           | Direct<br>Costs<br>£ | Support<br>Costs<br>(note 6.1)<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|--------------------------------------|----------------------|-------------------------------------|--------------------|--------------------|
| Costs of generating voluntary income | 26,991               | 1,315                               | 28,306             | 8,367              |
| Information services                 | 151,392              | 33,525                              | 184,917            | 182,356            |
| UKCAB                                | 27,800               | 7,888                               | 35,688             | 51,687             |
| Research and community development   | 224,100              | 23,007                              | 247,107            | 406,489            |
| AFROCAB                              | 165                  | -                                   | 165                | (24)               |
| Rainwater                            | -                    | -                                   | -                  | 22,368             |
|                                      | <u>430,448</u>       | <u>65,735</u>                       | <u>496,183</u>     | <u>671,243</u>     |

In 2023, £611,513 of expenditure was attributable to direct costs, with the remaining £59,730 being attributable to support costs.

| 6.1 Support costs                           | Total<br>2024<br>£ | Total<br>2023<br>£ |
|---------------------------------------------|--------------------|--------------------|
| Bank charges                                | 497                | 480                |
| Communications                              | 1,925              | 1,367              |
| Computer costs                              | 2,808              | 1,436              |
| Consultancy                                 | 210                | -                  |
| Depreciation                                | 2,727              | 2,132              |
| Postage, stationery and sundries            | 2,953              | 4,601              |
| Rent, rates and insurance                   | 37,854             | 37,760             |
| Staff costs                                 | 1,652              | 1,001              |
| Subscriptions                               | 96                 | -                  |
| Travel, subsistence & conference attendance | 250                | 307                |
| <b>Governance costs:</b>                    |                    |                    |
| Accountancy costs                           | 7,203              | 3,734              |
| Auditors remuneration                       | 7,560              | 6,912              |
|                                             | <u>65,735</u>      | <u>59,730</u>      |

## Notes to the financial statements

For the year ended 31 March 2024

**7. Staff costs and remuneration**

|                                                  | <b>2024</b>    | <b>2023</b>    |
|--------------------------------------------------|----------------|----------------|
|                                                  | <b>£</b>       | <b>£</b>       |
| Gross wages and salaries                         | <b>218,896</b> | 212,759        |
| Employer's national insurance costs              | <b>17,676</b>  | 17,819         |
| Pension Contributions                            | <b>8,799</b>   | 8,505          |
|                                                  | <b>245,371</b> | <b>239,083</b> |
|                                                  |                |                |
|                                                  | <b>Number</b>  | <b>Number</b>  |
| The average number of employees during the year  |                |                |
| Calculated on a full time equivalent basis, was: | <b>6</b>       | <b>6</b>       |

Two employees received remuneration amounting to more than £60,000 in the year (2023: two).

Trustees received no remuneration and were not reimbursed for any of their expenses in the year.

The key management of the charitable company comprise the trustees, the two co-founders, and the office and finance manager. The Trustees did not receive any remuneration for this role.

The total employee benefits of the key management personnel of the charitable company were £202,469 (2023: £196,074).

**8. Net incoming/(outgoing) resources for the year**

|                                             | <b>2024</b>   | <b>2023</b> |
|---------------------------------------------|---------------|-------------|
|                                             | <b>£</b>      | <b>£</b>    |
| This is stated after charging:              |               |             |
| Depreciation                                | <b>2,727</b>  | 2,132       |
| Auditors' remuneration – audit services     | <b>7,560</b>  | 6,912       |
| Auditors' remuneration – non audit services | <b>1,926</b>  | 3,360       |
| Operating lease rentals – property          | <b>23,500</b> | 28,200      |

## HIV I-Base

### Notes to the financial statements

#### For the year ended 31 March 2024

|             |                                                       |               |                         |
|-------------|-------------------------------------------------------|---------------|-------------------------|
| <b>9.</b>   | <b>Tangible fixed assets</b>                          |               | <b>Office equipment</b> |
|             | <b>Cost</b>                                           |               | <b>£</b>                |
|             | At 1 April 2023                                       |               | 32,992                  |
|             | Additions                                             |               | 3,668                   |
|             | Disposal                                              |               | (51)                    |
|             | At 31 March 2024                                      |               | 36,609                  |
|             | <b>Depreciation</b>                                   |               |                         |
|             | At 1 April 2023                                       |               | 29,793                  |
|             | Charge for the year                                   |               | 2,727                   |
|             | Disposal                                              |               | -                       |
|             | At 31 March 2024                                      |               | 32,520                  |
|             | <b>Net book value</b>                                 |               |                         |
|             | At 31 March 2024                                      |               | <b>4,089</b>            |
|             | At 31 March 2023                                      |               | 3,199                   |
| <b>10.</b>  | <b>Debtors</b>                                        | <b>2024</b>   | <b>2023</b>             |
|             |                                                       | <b>£</b>      | <b>£</b>                |
|             | Grants repayable                                      | 15,818        | -                       |
|             | Prepayments and accrued income                        | 10,420        | 7,770                   |
|             | Other debtors                                         | 732           | 732                     |
|             |                                                       | <b>26,970</b> | <b>8,502</b>            |
| <b>11.</b>  | <b>Creditors: amounts falling due within one year</b> | <b>2024</b>   | <b>2023</b>             |
|             |                                                       | <b>£</b>      | <b>£</b>                |
|             | Amounts payable                                       | 9,163         | 2,527                   |
|             | Taxation and social security                          | 6,204         | 5,766                   |
|             | Other creditors                                       | 3,177         | 2,226                   |
|             | Accruals and deferred income (note 11.1)              | 33,473        | 9,120                   |
|             |                                                       | <b>52,017</b> | <b>19,639</b>           |
| <b>11.1</b> | <b>Deferred Income</b>                                | <b>2024</b>   | <b>2023</b>             |
|             |                                                       | <b>£</b>      | <b>£</b>                |
|             | Balance at 1 April 2023                               | -             | 111,344                 |
|             | Amount deferred during the year                       | 22,307        | -                       |
|             | Amount released to income during the year             | -             | (111,344)               |
|             | Balance at 31 March 2024                              | <b>22,307</b> | -                       |

## HIV I-Base

### Notes to the financial statements

For the year ended 31 March 2024

#### 12. Analysis of net assets between funds

|                       | Unrestricted funds<br>£ | Restricted funds<br>£ | Total funds<br>£ |
|-----------------------|-------------------------|-----------------------|------------------|
| Tangible fixed assets | 4,089                   | -                     | 4,089            |
| Current assets        | 354,625                 | 30,771                | 385,396          |
| Current liabilities   | (52,017)                | -                     | (52,017)         |
|                       | <b>306,697</b>          | <b>30,771</b>         | <b>337,468</b>   |

#### 13. Statement of funds

|                                  | 1 April<br>2023<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfer<br>£ | 31 March<br>2024<br>£ |
|----------------------------------|----------------------|----------------------------|----------------------------|---------------|-----------------------|
| <b>Restricted funds</b>          |                      |                            |                            |               |                       |
| AFROCAB                          | 33                   | -                          | -                          | -             | 33                    |
| UKCAB                            | 40,741               | 25,218                     | (35,688)                   | -             | 30,271                |
| Information services             | 467                  | 44,535                     | (44,535)                   | -             | 467                   |
| Research & community development | -                    | 86,079                     | (86,079)                   | -             | -                     |
| <b>Unrestricted funds</b>        |                      |                            |                            |               |                       |
| General                          | 476,695              | 159,883                    | (329,881)                  | -             | 306,697               |
| <b>Total Funds</b>               | <b>517,936</b>       | <b>315,715</b>             | <b>(496,183)</b>           | <b>-</b>      | <b>337,468</b>        |

#### AFROCAB:

Funds held on behalf of Afrocab relate to grants made to Afrocab by various donors to enable them to establish a network of HIV positive people and advocates across Sub-Saharan Africa based loosely on the UKCAB network established in the UK by HIV I-Base. The group organises meetings on HIV treatment, access to treatment and other topics as well as working with international organisations such as the WHO to canvas opinions from HIV positive people and advocates.

#### UKCAB:

Restricted funds relating to the UKCAB are those donated by a number of donors for the specific purpose of covering attendance costs at UKCAB meetings for those delegates from outside London. These include travel, accommodation and other expenses such as childcare costs.

#### Research & community development:

Restricted funds relating to Community Outreach Overseas are those granted by WITS RH and HIV Institute for the specific purpose of covering costs relating to publications such as print and design costs, travel to meetings, accommodation and other expenses such as ground transport.

## HIV I-Base

### Notes to the financial statements

#### For the year ended 31 March 2024

##### 13.1 Statement of funds – Prior year

|                                     | 1 April<br>2022<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfer<br>£   | 31 March<br>2023<br>£ |
|-------------------------------------|----------------------|----------------------------|----------------------------|-----------------|-----------------------|
| <b>Restricted funds</b>             |                      |                            |                            |                 |                       |
| AFROCAB                             | 33                   | -                          | -                          | -               | 33                    |
| UKCAB                               | 78,492               | 13,936                     | (51,687)                   | -               | 40,741                |
| Information services                | 468                  | 52,066                     | (52,067)                   | -               | 467                   |
| Research & community<br>development | -                    | 312,244                    | (312,244)                  | -               | -                     |
| Rainwater                           | 55,474               | -                          | (22,368)                   | <b>(33,106)</b> | -                     |
| <b>Unrestricted funds</b>           |                      |                            |                            |                 |                       |
| General                             | 391,538              | 284,928                    | (232,877)                  | <b>33,106</b>   | 476,695               |
| <b>Total Funds</b>                  | <b>526,005</b>       | <b>663,174</b>             | <b>(671,243)</b>           | <b>-</b>        | <b>517,936</b>        |

##### 14. Operating lease commitments

|                                                                   | 2024<br>£     | 2023<br>£     |
|-------------------------------------------------------------------|---------------|---------------|
| The minimum annual rentals under operating leases are as follows: |               |               |
| Within one year                                                   | 13,583        | 38,240        |
| Between one and five years                                        | -             | -             |
|                                                                   | <b>13,583</b> | <b>38,240</b> |

##### 15. Related party disclosure

There were no related party transaction for the current year or the prior years.

##### 16. Ultimate controlling party

The charitable company is considered to have no ultimate controlling party.

##### 17. Reconciliation of net income/(expenditure) to net cash flow from operating activities

|                                       | 2024<br>£        | 2023<br>£     |
|---------------------------------------|------------------|---------------|
| Net income/(expenditure) for year     | (180,468)        | (8,069)       |
| Interest receivable                   | (4,996)          | (1,490)       |
| Depreciation of tangible fixed assets | 2,727            | 2,132         |
| Disposal of tangible fixed assets     | 51               | -             |
| (Increase) / decrease in debtors      | (18,468)         | 171,354       |
| Increase / (decrease) in creditors    | 32,378           | (118,992)     |
|                                       | <b>(168,776)</b> | <b>44,935</b> |

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# Accounts

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**HIV I-Base**  
**(A company limited by guarantee)**

**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**Charity No: 1081905**  
**Company No: 03962064**

## **HIV I-Base**

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The trustees, who are also directors of the charity for the purpose of the Companies Act 2006, present their report with financial statements of charity for the year end 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

## OBJECTIVES AND ACTIVITIES

The objectives of the charity are the protection and preservation of public health and for the relief of sickness by disseminating to general practitioners and other health care professionals, the results of research and other information concerned with the causes, the transmission and the treatment of Human Immunodeficiency Virus (HIV), and related conditions so as to improve the treatment of people living with HIV and prevent the transmission of HIV and related conditions; by providing information, advice and other assistance to those with HIV or related conditions and to their families and carers and to benefit individuals, both nationally and internationally; through dissemination of up-to-date medical and social information related to the treatment and prevention of HIV and other related health issues.

A commitment to the public benefit within the objectives and activities of the organisation includes a belief that:

- People living with HIV who understand HIV treatment and prevention are more likely to be adherent to and benefit from these strategies.
- People living with HIV on successful treatment can lead working lives and contribute to society in many ways.
- People living with HIV with undetectable viral load on treatment have a zero risk of transmitting HIV to their infants (in the case of mothers with HIV) – giving enormous benefit to individuals and public health.
- HIV negative people at high-risk of HIV can also use antiretrovirals to reduce their risk of acquiring the virus – also conferring benefits to individuals and public health.

The charity activities to achieve these objectives include the following projects.

- HIV Treatment Bulletin (HTB), a technical review of the latest medical research aimed at doctors and other healthcare professionals and distributed through our electronic mailing list and our website.
- Fit for Purpose – a review of the latest research and developments in optimised HIV treatment for low- and middle-income countries (LMICs).
- Modern ART for South Africa – treatment and research information for activists from South Africa – including printed materials, app, website, videos and training.
- A range of six non-technical treatment guides, with easy-to-understand information for people living with HIV and people at risk of HIV. Distribution is as HTB supplements, and to individuals, HIV clinics and community organisations.
- A series of small A7 pocket leaflets with less text than the guides, also distributed free to HIV clinics.
- UK CAB community network to provide education training for people living with HIV and their advocates.
- An open-access free treatment information service by email, post and telephone and online, answering more than 5,000 questions each year.
- A website broadening access to our publications and archives and publicising our activities. All publications are available online as html pages and PDF downloads.
- Training courses to encourage a network of community advocates across the UK.
- Supporting AfroCAB to develop a similar community network to UKCAB across several African countries.
- Working with researchers to advise on research studies.
- National and international advocacy work including, policy and technical input to treatment and prevention guidelines, clinical trials and drug development. We serve on community advisory boards, guideline writing groups and trial steering committees to ensure that the needs of people living with HIV are represented.
- Engaging with numerous national and international research groups and guidelines panels.

In this financial year we continued to adapt projects to include information on COVID-19 and to cover the outbreak of mpox. This has been such a major threat to health, including for people living with HIV, that continuing to provide up to date information has been essential.

In both the short and long term, we intend to continue with our core activities for which we believe there remains considerable need.

## **HIV I-Base**

### **Report of the trustees**

**Year ended 31 March 2023**

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#### **ACHIEVEMENT AND PERFORMANCE**

##### **Review of activities**

HIV I-Base is a treatment activist group, led by people living with HIV and committed to providing timely HIV treatment information both to healthcare professionals and to people living with HIV and their advocates. HIV I-Base was formed in March 2000 and has continued to report the most innovative and important medical advances in HIV/AIDS.

2023 is our twenty fourth year as a charity.

##### **HIV I-Base Projects**

##### **Publications**

During the audited period, we continued to produce HIV Treatment Bulletin (HTB), and our community publications, adding new resources.

We produce HTB 12 times a year, with flexibility depending on conference schedules. Articles are also published as early access, and boosted on Facebook and Twitter. We continue to print our non-technical guides which are provided free to people living with HIV, their families and advocates.

Each edition of HTB was distributed to approximately 2,000 email subscribers at I-Base, plus another 1000 members of CHIVA and BHIVA. It is also read directly from the I-Base website.

Our treatment guides, along with our adherence resources and publicity materials are sent out in response to orders received from clinics, community organisations and individuals via post, email and the website. Orders for publications increased after Covid restrictions were lifted and continue to increase into 2023. All the key guides have been updated online.

I-Base continues to produce resources to highlight the increased awareness of the U=U campaign. This is based on a new understanding that people living with HIV with an undetectable viral load on treatment are not a risk to sexual partners, even without using condoms. I-Base was involved in the eight-year PARTNER studies that produced the scientific evidence for U=U (published in the Lancet in May 2019). Demand for these resources continue with around 9200 being distributed in the year 2022/23. We also cover the importance of PrEP in a separate guide, printed in a run of 20,000 booklets and for one of the A7 pocket leaflets, we worked with the Sophia Forum to produce and distribute PrEP for Woman, and eight translations.

All publications are provided free to UK clinics and organisations and individuals can order them online. Distribution included approximately 36300 A5 booklets and 32900 A7 leaflets.

Within the UK around 40% of orders came from within London, with 60% from areas outside London.

All the guides are produced by or with the involvement of HIV positive people and are reviewed by a medical advisory group. The guides have been either commended or highly commended by the British Medical Association (BMA) Patient Information Awards.

In January 2023 we updated all nine sections of "Treatment Training for Activists" - an online training manual.

##### **Advocacy support to clinical research**

I-Base continues to support a wide range of independent research studies, both in the UK and internationally.

This involves advocates from I-Base joining the steering group, scientific committees or other groups to include community perspectives in clinical research.

I-Base works in partnerships with numerous groups and studies including the ADVANCE study, DolPHIN 1 and 2 studies, ODYSSEY study, the INSIGHT network, International AIDS Society (IAS), LEAP, Medical Research Council (MRC), POPPY study, Public Health England (PHE), UK-CHIC Database, UK Drug Resistance Database,

## HIV I-Base

### Report of the trustees

Year ended 31 March 2023

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#### ACHIEVEMENT AND PERFORMANCE – continued

CHERUB (including the RIVER study), RIO Study (cure-related research using bNAbs), PANTHEON (including ASTRA, AURAH and SELPHI).

We are also involved in the CADO and PADO (adult and paediatric treatment optimisation groups), the AWG, PAWG (adult and paediatric antiretroviral working groups) and HIV pregnancy working groups and of the WHO HIV department.

And we informally support researcher groups at several London hospitals, with advice on patient information and study design.

I-Base advocates are also involved as community representatives on national and international guidelines panels (including BHIVA, EACS and WHO).

#### Meetings, workshops and training UK

We continue our programme of treatment training workshops with many community groups around the UK as well as the UK-CAB. During this reporting period the UK-CAB meetings returned to in person meetings.

We also continue to work with other community groups to provide treatment training workshops.

We provide ongoing support for workshop participants and encourage people to join the UK-CAB to maintain their knowledge and participation.

#### HIV I-Base Projects

##### The UK-CAB Meetings

UK-CAB 2022-23 meetings:

- Friday 23 April – Long-acting agents, CROI and BHIVA feedback
- Friday 22 July - ViiV Healthcare, Mpox virus update
- Friday 11 November – Gilead Sciences, RIO study update

##### Training

Overall, 68 participants attended three UK-CAB meetings in 2022. This included five invited speakers and 14 UK-CAB members facilitated the meetings. We met with two pharmaceutical companies: ViiV Healthcare and Gilead Sciences. We are still to schedule a meeting with MSD pharmaceutical company.

##### Members discussion online forum:

In 2022 there were 584 posts on 243 new topics. Key themes and topics included:

- Treatment and COVID-19 updates.
- HIV cure research.
- Long-acting ART.
- Conferences, webinars and other HIV online training announcements.
- Mpox, updates and Q&A.

##### Community representation:

UK-CAB provides a unique collective community voice and expertise beyond the individual. We have a constituent network to represent and report to. We ensure transparency with the wider community. Doctors, researchers and policy makers now actively seek community views from the UK-CAB.

We have appointed the new BHIVA Executive Community representative who will also become a member of the steering group. They will take over from the current representative at the BHIVA spring conference in April 2023. The Guidelines Committee representatives are currently mentoring several new writing group representatives for ART, hepatitis and monitoring.

Members have also been on several writing groups (HIV-2; OIs; vaccinations), and taken a lead role in the production of the non-technical summaries for these guidelines.

The full list of UK-CAB community representatives is here: <http://www.ukcab.net/about/community-representatives/>

## HIV I-Base

### Report of the trustees

Year ended 31 March 2023

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#### ACHIEVEMENT AND PERFORMANCE - continued

##### Membership

A diverse community with around 800 members with 40% of members from migrant populations. 44 new members joined the UK-CAB during 2022. Most new members joined to also attend the upcoming online training programme that started in January 2023. The new members consist of 40% women and 68% live outside London.

##### Collaboration

UK-CAB continues to support AfroCAB a network of HIV treatment advocates across Africa using the UK-CAB model.

UK-CAB also works with professional bodies. These include:

- British HIV Association (BHIVA).
- National HIV Nurses Association (NHVNA).
- A wide range of NHS HIV clinics.
- NICE (National Institute for Health & Care Excellence).
- Medical Research Council Clinical Trials Unit.
- Medicines and Healthcare products Health Regulatory Agency.
- Various clinical trial steering committees with National Institute of HIV Research, universities and other bodies.

##### Community representation

UK-CAB provides a unique collective community voice and expertise beyond the individual. We have a constituent network to represent and report to. We ensure transparency with the wider community. Doctors, researchers and policy makers now actively seek community views from the UK-CAB.

We have appointed the new BHIVA Executive Community representative who will also become a member of the steering group. They will take over from the current representative at the BHIVA spring conference in April 2023. The Guidelines Committee representatives are currently mentoring several new writing group representatives for ART, hepatitis and monitoring.

Members have also been on several writing groups (HIV-2; OIs; vaccinations), and taken a lead role in the production of the non-technical summaries for these guidelines.

The full list of UK-CAB community representatives is here: <http://www.ukcab.net/about/community-representatives/>

##### UK-CAB activities

The CAB continues to be involved in high level activities in conferences and consultations.

Activities and participation during 2022 included:

- a. UK-CAB members were invited to share their experiences of psychological support services they have received by the British Psychological Society (BPS). The current standards were being reviewed to find out how useful and relevant they are, and how they are being used.
- b. Attending COVID antivirals roundtable with NHS England and attending the JCVI briefings.
- c. PANORAMIC trial (COVID) diversity and inclusion meetings.
- d. Specialised Commissioning Service Specification engagement session.
- e. HIV Action Plan – Community Advisory Group with NHS England.
- f. HIV Action Plan community engagement meetings with Prof Kevin Fenton.
- g. MHRA label meetings with sector and pharma partners (U=U).
- h. Monkey pox response in the UK, including Q&A with I-Base, involvement in trials etc.
- i. NAT Stigma Expert Group.
- j. Nurses and Pharmacists HIV Clinical Forum.
- k. NICE Voluntary and Community Sector Forum.
- l. NICE used our submissions as best-practice examples for future Technical Appraisal process.
- m. NICE won an award at the Health Technology Assessment International (HTAi) Conference – which included case study of working with the UK-CAB.

## **HIV I-Base**

### **Report of the trustees**

**Year ended 31 March 2023**

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#### **ACHIEVEMENT AND PERFORMANCE - continued**

##### **BHIVA activities:**

- BHIVA implied/assumed consent working group for opt-out testing.
- BHIVA treatment guidelines community engagement.
- Evaluating and awarding BHIVA research awards.
- Patient Reported Outcome Measures (PROMS) launch with BHIVA Feb 2022.

##### **Guidelines subcommittee**

- Developed templates for advertising writing group posts; defined roles; prepared an induction pack for new community reps on BHIVA guideline writing groups (which is kept updated as a “living document”).
- Developed the format for non-technical summaries (NTS).
- Proposed and agreed introduction of “Support for Patients” section in all guidelines with the subcommittee.

##### **HIV-2 guidelines:**

- These are now completed; participated in patient/population, intervention, comparison and outcomes (PICO) question setting, reviewing guideline drafts, attending GRADE meeting.
- Wrote “Support for Patients” section and non-technical summary (NTS) and disseminated on the UK-CAB forum.

##### **NTS**

- Wrote NTS for Opportunistic Infections, ART, injectables and COVID guidelines.
- Currently drafting flu, hepatitis B and pneumonia guidelines.

#### **International training**

We continued our programme of treatment optimisation training for AfroCAB and TAC supported by Unitaid. We held one meeting in July 2022 at the 24<sup>th</sup> International AIDS Conference (AIDS 2022) in Montreal. Participants included 3 activists from AfroCAB and 4 from TAC – the group were updated on the latest research on treatment optimisation for LMICs including the progress in transition to dolutegravir-based treatment and presented updates from their countries.

Participants also attended the conferences. These meetings provide key information that participants – all national community leaders – were then able to then disseminate through in-country treatment optimisation advocacy and strategy meetings and their networks.

The Modern ART for South Africa team were successful in hosting a booth in the Global village at AIDS 2022. This was very well received and very well attended. A short video was produced about the Modern ART project and continuously played in the booth. The team also hosted Q & A sessions throughout the conference.

We produced community materials in the Modern ART for Africa series to support both the research programme and the introduction of optimised antiretroviral treatment in LMICs.

The app and website have been continuously developed and updated during this period with new resources, videos and news articles being added on a weekly basis.

#### **Publicity campaign in South Africa**

The Modern ART for South Africa publicity/media campaign has gone from strength to strength. We have produced and distributed printed materials to clinics and health facilities in South Africa. We held pop up activation events during 2022 and the first quarter of 2023 in and around Johannesburg. An activation team along with graffiti artists, a photographer and a DJ engaged with passers by distributing materials and explaining how to download the app.

## **HIV I-Base**

### **Report of the trustees**

**Year ended 31 March 2023**

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#### **ACHIEVEMENT AND PERFORMANCE - continued**

We launched a talking book – in four languages for people with low literacy and/or limited access to electricity – in November 2022 in the Eastern Cape. We did a door-to-door campaign, visited a couple of villages as well as local clinics. The Guardian published a story about the talking book pilot project in December 2022.

#### **Information services**

The Q&A services have continued to develop and respond to growing demand. We remain an expert referral service allowing people to get an informed second opinion on any treatment question.

We respond to around 150 enquiries every week. This service provides individualised answers to any question about HIV treatment and care. Although based in the UK, at least 70% of questions come from outside the UK. The phonline service continues to be predominantly for the UK.

The online database of 3,500 anonymised questions are already answered online (with permission). These are organised into more than 20 categories, including frequently asked questions. Redesigning the online portal for these services includes new pages to focus on 15 key questions.

#### **Community involvement in clinical research**

Several staff are involved in the wider network of clinical research, including community representation on guidelines panels, trial steering committees and advisory boards. This commonly includes being contributing authors on more than 20 peer-reviewed papers or conference presentations each year.

This involvement bridges the gap between researchers and the communities that their research is hoping to benefit. We help ensure greater awareness of the issues that affect each group and active involvement of other community advocates in these networks.

This area has increased in recent years and includes involvement in a number of important international studies.

#### **Website/IT**

All I-Base publications continue to be simultaneously published on the website and our online Q&A answered hundreds of questions and online comments this year, which has created a growing online resource.

The website was accessed by around 2,800,000 million people (from 5 million hits). The site has been accessed by people from 233 of the world's 241 countries and territories.

The website is designed to have fast access even with dial-up or unreliable access to the Internet, and works well on mobile phones and tablet computers etc. We continue to post all our publications to the website simultaneously to print distribution. The website was also redesigned to be match guidelines for access on handheld devices.

As well as developing the HIV I-Base website and the Modern ART website and app, we manage the UKCAB website including the email discussion lists and all notifications of meetings and reports are posted to it.

## HIV I-Base

### Report of the trustees

Year ended 31 March 2023

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#### FINANCIAL REVIEW

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level, which equates to approximately three-months total expenditure. At the year end the free reserves exceeded this at £476,695

The Trustees are pleased to report that during the year to 31 March 2023 I-Base continued its work as sub-grantees of joint projects with Ezintsha funded by Unitaid. These grants continued to support work in South Africa and across the region, to support training, technical and community publications. The funds received over this period were £489,882. This grant has been underspent over the course of six years and has made a substantial contribution to the charity's reserves.

The direct information services (excluding publications) and the educational meetings for the UK-CAB were supported by several grants from pharmaceutical companies totaling £198,237. This was made up of grants from Gilead International of £72,957, Gilead UK £23,936, ViiV International £60,000 and ViiV UK £41,344. This support is always independent of editorial content and programing which remains separate from these awards.

Unrestricted funding for core costs remains difficult to secure and is one of the main risks to the charity in the coming years. Grants such as that from Ezintsha/Unitaid represent a greater proportion of restricted funding and considerable administrative time and we will continue to consolidate our activities accordingly.

We are also seeking to increase the diversity of our funding over the coming years and hope to include that for core costs.

Other challenges continue from further cuts to service provision in the UK. I-Base has not received any statutory funding for many years and is unlikely to do so in the near future. But cuts in NHS and Public Health England funding means less support for people living with HIV and related infections from social services. This is reflected in an increase demand for our information services and publications. These challenges have become even greater following the COVID-19 pandemic.

Support from pharmaceutical companies is dependent on the priorities and governance of the individual companies. This has always been the case and over the last 20 years there has been sufficient flexibility for some level of support to contribute towards our work. Most notably, the number of companies in the field and their community budgets have both decreased. But we are also actively seeking to increase our funding from the pharmaceutical industry, where this is in line with the objects of the charity.

Total income for the year was £663,174 compared to total income in the previous year of £819,159. HIV I-Base continues to provide secretariat services for AfroCAB and to make and receive grants on their behalf. These grants are treated as restricted funds within the accounts.

Net resources expended for the year amounted to £671,243 compared to net resource expended of £758,838 in the previous year. Year end results show a deficit of £8,069.

#### FUTURE PLANS

We are continuing work with Modern ART in South Africa programme this coming year. We are continuously working on updating the website and app to allow for continued, accessible updated information.

Plans are in progress for some partnership working with Anova Health Institute and Modern ART for South Africa. This will be work starting with two campaigns in and around Johannesburg and in Limpopo focusing on getting people back to clinics and viral load tests and results.

In both the short- and long-term we intend to continue with our core activities for which we believe there remains considerable need, as well as responding to new challenges as they present themselves.

We will continue to explore new funding sources including large charitable foundations.

## **HIV I-Base**

### **Report of the trustees**

**Year ended 31 March 2023**

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#### **FUTURE PLANS - continued**

We are continuing to print our treatment guides, leaflets and related information for HIV positive people and distribute them free. Demand for the printed guides reduced during Covid, however, we have seen an increase in orders as clinics return to full operation. We have been visiting clinics in person and distributing some new posters with QR codes. The feedback from this initiative so far has been very encouraging. We have also been considering innovative new ways of sharing this information to reflect advances in technology and how people receive information, such as apps and YouTube videos.

We are developing partnerships with Anova Health Institute to continue our work on the Modern ART for South Africa programme.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Status**

HIV I-Base is a charitable company limited by guarantee, incorporated on 28 March 2000 and registered as a charity on 8 August 2000.

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.

##### **Trustees**

HIV I-Base continues to be overseen by the board of Trustees listed on page 9.

Trustees have a personal connection and interest in I-Base's work as well as some experience of charity governance. An induction pack is provided for new Trustees and they are invited to come to the office to meet staff and receive briefings in relation to their particular area of work. Trustees are also invited to meetings and events organised by the organisation develop closer involvement.

##### **Management**

I-Base has a policy that reviews salaries on an annual basis following annual staff reviews. The organisation has linked salaries to NJC salary scales for some years. A review of salaries was conducted in 2022 and the trustees agreed the increase set by the NJC for 2022/2023.

##### **Risk Management**

As part of the annual planning process, the trustees identify the major risks (financial, operational, governance/compliance and external risks) facing the Charity over the coming year.

Each risk is assessed according to the likelihood, and potential impact, and systems and procedures are agreed to manage those risks which are implemented by the trustees and staff. Some of the main risks facing the charity are detailed below and how these risks are being contained:

- Fundraising for unrestricted funds. Mitigation includes a focus on developing new income streams and relationships and close monitoring of income and expenditure. Remaining risks in this category are assessed as medium. The effects that COVID-19 have had on the economy are significant and in turn have reduced funding opportunities.
- The office lease has been renewed for 1 more year with a 25% rent reduction and a rolling break on 4-months' notice. The 4 months' notice period has significantly minimised the financial risk of being tied to a long lease.

## **HIV I-Base**

### **Report of the trustees**

**Year ended 31 March 2023**

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#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

03962064

**Registered Charity number**

1081905

**Registered office**

107 Maltings Place  
169 Tower Bridge Road  
London  
SE1 3LJ

**Trustees**

H Mhereza-Mitchell  
W F M Stokes

**Auditors**

Azets Audit Services Limited  
2<sup>nd</sup> Floor, Regis House  
45 King William Street  
London  
EC4R 9AN

**Bankers**

National Westminster Bank plc  
PO Box 83  
Tavistock House  
Tavistock Square  
London  
WC1H 9JA

**Key management personnel**

Polly Clayden – Co-founder  
Simon Collins – Co-founder  
Suzanne Thompson – General manager

## HIV I-Base

### Report of the trustees

Year ended 31 March 2023

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#### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of HIV I-Base for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these 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 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explain in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

#### Auditors

A resolution for the re-appointment of Azets Audit Services Limited as auditors will be submitted to the Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on ..... 4 December .....2023 and signed on its behalf by:



W F M Stokes

## HIV I-Base

### Independent auditor's report to the members

**Year ended 31 March 2023**

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#### Opinion

We have audited the financial statements of HIV I-Base (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

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

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

#### Other information

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

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

We have nothing to report in this regard.

#### Opinions on other matters prescribed by the Companies Act 2006

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

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

**Independent auditor's report to the members**

**Year ended 31 March 2023**

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**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

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

**Responsibilities of trustees**

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

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

**Auditor's responsibilities for the audit of the financial statements**

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

**Independent auditor's report to the members**

**Year ended 31 March 2023**

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**Extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the company through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the company through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

## HIV I-Base

### Independent auditor's report to the members

**Year ended 31 March 2023**

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A further description of our responsibilities is available on the Financial Reporting Council's website at:

<https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>.

This description forms part of our auditor's report.

#### **Use of our report**

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

*Azets Audit Services*

#### **John Howard (Senior Statutory Auditor)**

For and on behalf of Azets Audit Services Limited  
Chartered Accountants and Statutory Auditor  
Regis House, 45 King William Street  
London, EC4R 9AN

Date 5 December 2023

## HIV I-Base

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

Year ended 31 March 2023

|                                                       | Notes | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|-------------------------------------------------------|-------|----------------------------|--------------------------|--------------------|--------------------|
| <b>Income:</b>                                        |       |                            |                          |                    |                    |
| Donations and legacies                                | 2     | 283,438                    | 378,246                  | 661,684            | 819,138            |
| Investment income                                     | 3     | 1,490                      | -                        | 1,490              | 21                 |
| <b>Total income</b>                                   |       | <b>284,928</b>             | <b>378,246</b>           | <b>663,174</b>     | <b>819,159</b>     |
| <b>Expenditure:</b>                                   |       |                            |                          |                    |                    |
| Raising funds                                         | 4     | 8,367                      | -                        | 8,367              | 8,092              |
| Charitable activities                                 | 5     | 224,510                    | 438,366                  | 662,876            | 750,745            |
| <b>Total resources expended</b>                       | 6     | <b>232,877</b>             | <b>438,366</b>           | <b>671,243</b>     | <b>758,837</b>     |
| <b>Net income/(expenditure) before transfers</b>      |       | <b>52,051</b>              | <b>(60,120)</b>          | <b>(8,069)</b>     | <b>60,322</b>      |
| Transfers between funds                               |       | 33,106                     | (33,106)                 | -                  | -                  |
| <b>Net movement in funds</b>                          |       | <b>85,157</b>              | <b>(93,226)</b>          | <b>(8,069)</b>     | <b>60,322</b>      |
| Fund balances brought forward                         |       | 391,538                    | 134,467                  | 526,005            | 465,683            |
| <b>Fund balances carried forward at 31 March 2023</b> | 12    | <b>476,695</b>             | <b>41,241</b>            | <b>517,936</b>     | <b>526,005</b>     |

The notes on pages 17 to 25 form part of these financial statements.

## HIV I-Base

### Balance Sheet

As at 31 March 2023

|                                                       |       | 2023     |                | 2022      |                |
|-------------------------------------------------------|-------|----------|----------------|-----------|----------------|
|                                                       | Notes | £        | £              | £         | £              |
| <b>Fixed assets</b>                                   |       |          |                |           |                |
| Tangible fixed assets                                 | 9     |          | 3,199          |           | 2,655          |
| <b>Current assets</b>                                 |       |          |                |           |                |
| Debtors                                               | 10    | 8,502    |                | 179,856   |                |
| Cash at bank and in hand                              |       | 525,874  |                | 482,125   |                |
|                                                       |       | 534,376  |                | 661,981   |                |
| <b>Creditors:</b> Amounts falling due within one year | 11    | (19,639) |                | (138,631) |                |
| <b>Net current assets</b>                             |       |          | 514,737        |           | 523,350        |
| <b>Net assets</b>                                     |       |          | <b>517,936</b> |           | <b>526,005</b> |
| <b>Funds</b>                                          |       |          |                |           |                |
| Restricted funds                                      |       |          | 41,241         |           | 134,467        |
| Unrestricted funds                                    |       |          | 476,695        |           | 391,538        |
|                                                       | 13    |          | <b>517,936</b> |           | <b>526,005</b> |

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

Approved by the Board on .....4 December..... 2023 and signed on their behalf by:



**W F M Stokes**

Company No: 03962064

The notes on pages 17 to 25 form part of these financial statements

## HIV I-Base

### Statement of Cash Flows

As at 31 March 2023

|                                                                    | Note | 2023<br>£      | 2022<br>£      |
|--------------------------------------------------------------------|------|----------------|----------------|
| Cash flow from operating activities                                | 17   | 44,935         | 64,612         |
| Net cash flow from operating activities                            |      | <u>44,935</u>  | <u>64,612</u>  |
| Cash flow from investing activities                                |      |                |                |
| Payments to acquire tangible fixed assets                          |      | (2,676)        | (2,431)        |
| Interest received                                                  |      | 1,490          | 21             |
| Net cash flow from investing activities                            |      | <u>(1,186)</u> | <u>(2,410)</u> |
| Net increase / (decrease) in cash and cash equivalents             |      | 43,749         | 62,202         |
| Cash and cash equivalents at the beginning of the reporting period |      | 482,125        | 419,923        |
| Cash and cash equivalents at the end of the reporting period       |      | <u>525,874</u> | <u>482,125</u> |
| Cash and cash equivalents consists of:                             |      |                |                |
| Cash at bank and in hand                                           |      | 525,874        | 482,125        |
| Cash and cash equivalents at end date 2023                         |      | <u>525,874</u> | <u>482,125</u> |

The notes on pages 17 to 25 form part of these financial statements

**1. Accounting policies**

**a) General information and basis of preparation**

HIV I-Base is a company limited by guarantee in the United Kingdom. The liability of each member in the event of winding-up is limited to £10. The address of the registered office is given in the charity information on page 8 of these financial statements. The nature of the charity's operations and principal activities are set out on page 1.

The charitable company constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**b) Going Concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**c) Fund accounting**

Funds held by the charity are either:

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for the particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the financial statements

For the year ended 31 March 2023

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1. Accounting policies - continued

d) Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that income will be received.

Donation income including grants; are recognised in full in the Statement of Financial Activities in the year in which they are receivable. Such income is only deferred when the donor specifies that the grant must only be used in future accounting periods. Grants received for specific purposes are treated as restricted funds.

Investment income is included when receivable.

e) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under heading that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. The irrecoverable element of VAT is included with the item of expenses to which it relates. It is categorised under the following headings:

Costs of raising funds are those costs incurred in attracting grants and donation income.

Charitable expenditure comprises of those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them.

Staff costs are allocated between cost headings according to the function of each employee.

f) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include governance costs, administrative office function costs, depreciation and premises costs. They are incurred directly in support of expenditure on the objects of the charitable company.

Governance costs comprise all costs involving the public accountability of the charity and include statutory audit fees.

Support and Governance costs have been allocated across the charitable activities using various percentage allocations.

g) Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost of each asset over their estimated useful lives as follows:

|                  |                            |
|------------------|----------------------------|
| Office equipment | 40% reducing balance basis |
|------------------|----------------------------|

Individual fixed assets costing £200 or more are capitalised at cost.

h) Debtors

Grants repayable and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Notes to the financial statements

For the year ended 31 March 2023

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1. Accounting policies - continued

i) 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 date of acquisitions or opening of the deposit or similar account.

j) Creditors

Creditors are recognised when there is 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.

Other creditors and accruals are recognised at their settlement amount due.

k) Financial instruments

The charity only has 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 measured at amortised cost using the effective interest method.

l) Operating leases

Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease

m) Foreign currency

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. All exchange differences are reflected in the Statement of Financial Activities.

n) Tax

The charitable company is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part II Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

o) Pensions

The charity contributes to a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the Charity in independently administered funds. The pension cost charge represents contributions payable by the Charity to the scheme.

## Notes to the financial statements

## For the year ended 31 March 2023

## p) Judgements and key sources of estimation uncertainty

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements:

*Useful economic lives of tangible assets*

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 9 for the carrying amount of the property, plant and equipment, and note g for the useful economic lives for each class of assets.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

| 2. Donations and legacies                                      | Unrestricted<br>2023<br>£ | Restricted<br>2023<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|----------------------------------------------------------------|---------------------------|-------------------------|--------------------|--------------------|
| Individual, charitable, corporate and international donations. | 283,438                   | 378,246                 | 661,684            | 819,138            |
|                                                                | <u>283,438</u>            | <u>378,246</u>          | <u>661,684</u>     | <u>819,138</u>     |

In 2023, £421,533 (2022 £683,124) of the donations and legacies income was attributable to the restricted funds, and the remaining £241,641 (2022: £136,014) was attributable to the unrestricted funds.

| 3. Investment income | Unrestricted<br>2023<br>£ | Restricted<br>2023<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|----------------------|---------------------------|-------------------------|--------------------|--------------------|
| Bank interest        | 1,490                     | -                       | 1,490              | 21                 |
|                      | <u>1,490</u>              | <u>-</u>                | <u>1,490</u>       | <u>21</u>          |

In 2023, all £1,490 (2022: £21) of the investment income was attributable to the unrestricted funds.

| 4. Raising funds                    | Unrestricted<br>2023<br>£ | Restricted<br>2023<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|-------------------------------------|---------------------------|-------------------------|--------------------|--------------------|
| Cost of generating voluntary income | 8,367                     | -                       | 8,367              | 8,092              |
|                                     | <u>8,367</u>              | <u>-</u>                | <u>8,367</u>       | <u>8,092</u>       |

In 2023, all £8,367 (2022: £8,092) of the cost of raising funds was attributable to the unrestricted funds.

## HIV I-Base

### Notes to the financial statements

For the year ended 31 March 2023

| 5. Charitable activities           | Unrestricted<br>2023<br>£ | Restricted<br>2023<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|------------------------------------|---------------------------|-------------------------|--------------------|--------------------|
| Information services               | 130,289                   | 52,067                  | 182,356            | 161,909            |
| UKCAB                              | -                         | 51,687                  | 51,687             | 24,548             |
| Research and community development | 94,245                    | 312,244                 | 406,489            | 370,863            |
| AFROCAB                            | (24)                      | -                       | (24)               | 729                |
| Rainwater                          | -                         | 22,368                  | 22,368             | 192,696            |
|                                    | <u>224,510</u>            | <u>438,366</u>          | <u>662,876</u>     | <u>750,745</u>     |

In 2023, £422,532 of the expenditure in relation to charitable activities was attributable to the restricted fund, with the remaining £249,710 being attributable to the unrestricted fund.

| 6. Analysis of expenditure           | Direct<br>Costs<br>£ | Support<br>Costs<br>(note 6.1)<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|--------------------------------------|----------------------|-------------------------------------|--------------------|--------------------|
| Costs of generating voluntary income | 7,172                | 1,195                               | 8,367              | 8,092              |
| Information services                 | 151,894              | 30,462                              | 182,356            | 161,910            |
| UKCAB                                | 44,519               | 7,168                               | 51,687             | 24,548             |
| Research and community development   | 385,584              | 20,905                              | 406,489            | 370,863            |
| AFROCAB                              | (24)                 | -                                   | (24)               | 729                |
| Rainwater                            | 22,368               | -                                   | 22,368             | 192,696            |
|                                      | <u>611,513</u>       | <u>59,730</u>                       | <u>671,243</u>     | <u>758,838</u>     |

In 2023, £611,513 of expenditure was attributable to direct costs, with the remaining £59,730 being attributable to support costs.

| 6.1 Support costs                           | Total<br>2023<br>£ | Total<br>2022<br>£ |
|---------------------------------------------|--------------------|--------------------|
| Bank charges                                | 480                | 514                |
| Communications                              | 1,367              | 1,534              |
| Computer costs                              | 1,436              | 5,702              |
| Depreciation                                | 2,132              | 1,769              |
| Postage, stationery and sundries            | 4,601              | 3,832              |
| Rent, rates and insurance                   | 37,760             | 39,599             |
| Staff costs                                 | 1,001              | 18,481             |
| Subscriptions                               | -                  | 152                |
| Travel, subsistence & conference attendance | 307                | 42                 |
| Governance costs:                           | -                  | -                  |
| Accountancy costs                           | 3,734              | 3,301              |
| Auditors remuneration (note 6.2)            | 6,912              | 6,960              |
|                                             | <u>59,730</u>      | <u>81,886</u>      |

## Notes to the financial statements

For the year ended 31 March 2023

**6.2 Governance costs**

The auditor's remuneration amounts to audit fee of £6,912 (2022: £6,960). Variance is mostly due to under-accruals in previous year.

**7. Staff costs and remuneration**

|                                                  | <b>2023</b>    | <b>2022</b>    |
|--------------------------------------------------|----------------|----------------|
|                                                  | <b>£</b>       | <b>£</b>       |
| Gross wages and salaries                         | 212,759        | 193,253        |
| Employer's national insurance costs              | 17,819         | 15,805         |
| Pension Contributions                            | 8,505          | 6,069          |
|                                                  | <b>239,083</b> | <b>215,127</b> |
|                                                  |                |                |
|                                                  | <b>Number</b>  | <b>Number</b>  |
| The average number of employees during the year  |                |                |
| Calculated on a full time equivalent basis, was: | <b>6</b>       | <b>6</b>       |

Two employees received remuneration amounting to more than £60,000 in the year (2022: two (restated)).

Trustees received no remuneration and were not reimbursed for any of their expenses in the year.

The key management of the charitable company comprise the trustees, the two co-founders, and the office and finance manager. The Trustees did not receive any remuneration for this role.

The total employee benefits of the key management personnel of the charitable company were £196,074 (2022: £182,619).

**8. Net incoming/(outgoing) resources for the year**

|                                             | <b>2023</b> | <b>2022</b> |
|---------------------------------------------|-------------|-------------|
|                                             | <b>£</b>    | <b>£</b>    |
| This is stated after charging:              |             |             |
| Depreciation                                | 2,132       | 1,769       |
| Auditors' remuneration – audit services     | 6,912       | 6,960       |
| Auditors' remuneration – non audit services | 3,360       | 2,040       |
| Operating lease rentals – property          | 28,200      | 28,200      |

## HIV I-Base

### Notes to the financial statements

For the year ended 31 March 2023

|                                                           |               |                               |
|-----------------------------------------------------------|---------------|-------------------------------|
| <b>9. Tangible fixed assets</b>                           |               |                               |
| <b>Cost</b>                                               |               | <b>Office equipment<br/>£</b> |
| At 1 April 2022                                           |               | 30,316                        |
| Additions                                                 |               | 2,676                         |
|                                                           |               | <hr/>                         |
| At 31 March 2023                                          |               | 32,992                        |
|                                                           |               | <hr/>                         |
| <b>Depreciation</b>                                       |               |                               |
| At 1 April 2022                                           |               | 27,661                        |
| Charge for the year                                       |               | 2,132                         |
|                                                           |               | <hr/>                         |
| At 31 March 2023                                          |               | 29,793                        |
|                                                           |               | <hr/>                         |
| <b>Net book value</b>                                     |               |                               |
| At 31 March 2023                                          |               | <b>3,199</b>                  |
|                                                           |               | <hr/>                         |
| At 31 March 2022                                          |               | <b>2,655</b>                  |
|                                                           |               | <hr/>                         |
| <b>10. Debtors</b>                                        | <b>2023</b>   | <b>2022</b>                   |
|                                                           | <b>£</b>      | <b>£</b>                      |
| Grants repayable                                          | -             | 171,299                       |
| Prepayments and accrued income                            | 7,770         | 7,770                         |
| Other debtors                                             | 732           | 787                           |
|                                                           | <hr/>         | <hr/>                         |
|                                                           | <b>8,502</b>  | <b>179,856</b>                |
|                                                           | <hr/>         | <hr/>                         |
| <b>11. Creditors: amounts falling due within one year</b> | <b>2023</b>   | <b>2022</b>                   |
|                                                           | <b>£</b>      | <b>£</b>                      |
| Amounts payable                                           | 2,527         | 5,152                         |
| Taxation and social security                              | 5,766         | 7,169                         |
| Other creditors                                           | 2,226         | 5,845                         |
| Accruals and deferred income (note 11.1)                  | 9,120         | 120,465                       |
|                                                           | <hr/>         | <hr/>                         |
|                                                           | <b>19,639</b> | <b>138,631</b>                |
|                                                           | <hr/>         | <hr/>                         |
| <b>11.1 Deferred Income</b>                               | <b>2023</b>   | <b>2022</b>                   |
|                                                           | <b>£</b>      | <b>£</b>                      |
| Balance at 1 April 2022                                   | 111,344       | 44,291                        |
| Amount deferred during the year                           | -             | 111,344                       |
| Amount released to income during the year                 | (111,344)     | (44,291)                      |
|                                                           | <hr/>         | <hr/>                         |
| Balance at 31 March 2023                                  | -             | <b>111,344</b>                |
|                                                           | <hr/>         | <hr/>                         |

Deferred income includes income received in the 2020/2022 financial year but pertains to the 2022/2023 year.

## HIV I-Base

### Notes to the financial statements

For the year ended 31 March 2023

#### 12. Analysis of net assets between funds

|                       | Unrestricted funds<br>£ | Restricted funds<br>£ | Total funds<br>£ |
|-----------------------|-------------------------|-----------------------|------------------|
| Tangible fixed assets | 3,199                   | -                     | 3,199            |
| Current assets        | 493,136                 | 41,240                | 534,376          |
| Current liabilities   | (19,639)                | -                     | (19,639)         |
|                       | <b>476,696</b>          | <b>41,240</b>         | <b>517,936</b>   |

#### 13. Statement of funds

|                                     | 1 April<br>2022<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfer<br>£   | 31 March<br>2023<br>£ |
|-------------------------------------|----------------------|----------------------------|----------------------------|-----------------|-----------------------|
| <b>Restricted funds</b>             |                      |                            |                            |                 |                       |
| AFROCAB                             | 33                   | -                          | -                          | -               | 33                    |
| UKCAB                               | 78,492               | 13,936                     | (51,687)                   | -               | 40,741                |
| Information services                | 468                  | 52,066                     | (52,067)                   | -               | 467                   |
| Research & community<br>development | -                    | 312,244                    | (312,244)                  | -               | -                     |
| Rainwater                           | 55,474               | -                          | (22,368)                   | <b>(33,106)</b> | -                     |
| <b>Unrestricted funds</b>           |                      |                            |                            |                 |                       |
| General                             | 391,538              | 284,928                    | (232,877)                  | <b>33,106</b>   | 476,695               |
| <b>Total Funds</b>                  | <b>526,005</b>       | <b>663,174</b>             | <b>(671,243)</b>           | <b>-</b>        | <b>517,936</b>        |

#### AFROCAB:

Funds held on behalf of Afrocab relate to grants made to Afrocab by various donors to enable them to establish a network of HIV positive people and advocates across Sub-Saharan Africa based loosely on the UKCAB network established in the UK by HIV I-Base. The group organises meetings on HIV treatment, access to treatment and other topics as well as working with international organisations such as the WHO to canvas opinions from HIV positive people and advocates.

#### UKCAB:

Restricted funds relating to the UKCAB are those donated by a number of donors for the specific purpose of covering attendance costs at UKCAB meetings for those delegates from outside London. These include travel, accommodation and other expenses such as childcare costs.

#### Research & community development:

Restricted funds relating to Community Outreach Overseas are those granted by WITS RH and HIV Institute for the specific purpose of covering costs relating to publications such as print and design costs, travel to meetings, accommodation and other expenses such as ground transport.

## HIV I-Base

### Notes to the financial statements

For the year ended 31 March 2023

#### 13.1 Statement of funds – Prior year

|                                     | 1 April<br>2021<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfer<br>£ | 31 March<br>2022<br>£ |
|-------------------------------------|----------------------|----------------------------|----------------------------|---------------|-----------------------|
| <b>Restricted funds</b>             |                      |                            |                            |               |                       |
| AFROCAB                             | 762                  | -                          | (729)                      | -             | 33                    |
| UKCAB                               | 45,274               | 57,766                     | (24,548)                   | -             | 78,492                |
| Information services                | 23,641               | 138,736                    | (161,909)                  | -             | 468                   |
| Research & community<br>development | -                    | 238,452                    | (238,452)                  | -             | -                     |
| Rainwater                           | -                    | 248,170                    | (192,696)                  | -             | 55,474                |
| <b>Unrestricted funds</b>           |                      |                            |                            |               |                       |
| General                             | 396,006              | 136,035                    | (140,503)                  | -             | 391,538               |
| <b>Total Funds</b>                  | <b>465,683</b>       | <b>819,159</b>             | <b>(758,837)</b>           | <b>-</b>      | <b>526,005</b>        |

#### 14. Operating lease commitments

|                                                                   | 2023<br>£     | 2022<br>£     |
|-------------------------------------------------------------------|---------------|---------------|
| The minimum annual rentals under operating leases are as follows: |               |               |
| Within one year                                                   | 38,240        | 33,480        |
| Between one and five years                                        | -             | -             |
|                                                                   | <u>38,240</u> | <u>33,480</u> |

#### 15. Related party disclosure

There were no related party transaction for the current year or the prior years.

#### 16. Ultimate controlling party

The charitable company is considered to have no ultimate controlling party.

#### 17. Reconciliation of net income/(expenditure) to net cash flow from operating activities

|                                       | 2023<br>£      | 2022<br>£     |
|---------------------------------------|----------------|---------------|
| Net income/(expenditure) for year     | (8,069)        | 60,322        |
| Interest receivable                   | (1,490)        | (21)          |
| Depreciation of tangible fixed assets | 2,132          | 1,769         |
| (Increase) / decrease in debtors      | 171,354        | (72,963)      |
| Increase / (decrease) in creditors    | 118,992        | 75,505        |
|                                       | <u>282,919</u> | <u>64,612</u> |

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# Accounts

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**HIV I-Base**  
**(A company limited by guarantee)**

**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**Charity No: 1081905**  
**Company No: 03962064**

## **HIV I-Base**

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## HIV I-Base

### Report of the trustees

#### Year ended 31 March 2022

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The trustees who are also directors of the charity for the purpose of the Companies Act 2006, present their report with financial statements of charity for the year end 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

#### OBJECTIVES AND ACTIVITIES

The objectives of the charity are the protection and preservation of public health and for the relief of sickness by disseminating to general practitioners and other health care professionals, the results of research and other information concerned with the causes, the transmission and the treatment of Human Immunodeficiency Virus (HIV), and Acquired Immune Deficiency Syndrome (AIDS) and related conditions so as to improve the treatment of patients and prevent the spread of HIV and AIDS and related conditions; by providing information, advice and other assistance to those with HIV or AIDS or related conditions and to their families and carers and to benefit individuals, both nationally and internationally; through dissemination of up-to-date medical and social information related to the treatment of HIV/AIDS and other related health issues.

A commitment to the public benefit within the objectives and activities of the organisation includes a belief that:

- People living with HIV who understand HIV treatment and prevention are more likely to be adherent to and benefit from these strategies.
- People living with HIV on successful treatment can lead working lives and contribute to society in many ways.
- People living with HIV with well managed HIV on treatment have an almost zero risk of transmitting HIV their partners or infants (in the case of mothers with HIV) – giving enormous benefit to individuals and public health.
- HIV negative people at high-risk of HIV can also use antiretrovirals to reduce their risk of acquiring the virus – also conferring benefits to individuals and public health.

The charity activities to achieve these objectives include the following projects.

- HIV Treatment Bulletin (HTB), a technical review of the latest medical research aimed at doctors and other healthcare professionals and distributed through our electronic mailing list and our website.
- Fit for Purpose – a review of the latest research and developments in optimised HIV treatment for low- and middle-income countries (LMICs).
- Modern ART for Africa – treatment and research information for activists from LMICs – including printed materials, app, website and training
- A range of six non-technical treatment guides, with easy to understand information for HIV positive people and people at risk of HIV. Distribution is as HTB supplement, and to individuals, HIV clinics and community organisations.
- UK CAB community network to provide education training for HIV positive people and their advocates.
- An open-access free treatment information service by email, post and telephone and online.
- A website broadening access to our publications and archives and publicising our activities. All publications are available online as html pages and PDF downloads.
- Training courses to encourage a network of community advocates across the UK.
- Supporting AfroCAB to develop a similar community network to UKCAB across several African countries.
- Training courses for African treatment activists – with a particular focus on South Africa – and occasional training for health workers.

In this financial year we continued to adapt projects to include information on COVID-19. This has been such a major threat to health, including for people living with HIV, that continuing to provide up to date information has been essential.

## **HIV i-Base**

### **Report of the trustees**

**Year ended 31 March 2022**

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#### **OBJECTIVES AND ACTIVITIES – continued**

- National and international advocacy work including, policy and technical input to treatment and prevention guidelines, clinical trials and drug development. We serve on community advisory boards, guideline writing groups and trial steering committees to ensure that the needs of HIV positive people are represented.
- Engaging with numerous national and international research groups and guidelines panels.

In both the short and long term we intend to continue with our core activities for which we believe there remains considerable need.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Review of activities**

HIV i-Base is a treatment activist group, led by people living with HIV and committed to providing timely HIV treatment information both to healthcare professionals and to people living with HIV and their advocates. HIV i-Base was formed in March 2000 and has continued to report the most innovative and important medical advances in HIV/AIDS.

2022 is our twenty third year as a charity.

##### **HIV i-Base Projects**

##### **Publications**

During the audited period, we continued to produce HIV Treatment Bulletin (HTB), Fit for Purpose, and our community publications, adding new resources.

We now produce HTB 12 times a year, with flexibility depending on conference schedules. Articles are also published as early access, and boosted on Facebook and Twitter. We continue to print our non-technical guides which are provided free to people living with HIV, their families and advocates.

Since the emergence of the coronavirus (SARS CoV-2) we launched a new publication “HIV and COVID-19” as a supplement to HTB. This covers the global health crisis related to SARS CoV-2 and COVID-19 and the effect it will have for people living with HIV. The first edition was published on March 27 2020 and it will continue to be published monthly while COVID-19 is such an important health issue in the UK. More than 300 reports and resources about the rapidly changing pandemic were published over the first two years.

Each edition of HTB was distributed to approximately 2,000 email subscribers at i-Base, plus another 1000 members of CHIVA and BHIVA. It is also read directly from the i-Base website.

An electronic edition of Fit for Purpose, including adult and paediatric ART optimisation review, is underway and scheduled for distribution at the International AIDS Conference 2022 to report delayed trial results and World Health Organization (WHO) meetings on adult and paediatric treatment optimisation. We delayed this edition from March 2021 as due to COVID-19 developments since March 2020 were scarce. The adult HIV pipeline was also produced separately and was translated into Russian in collaborations with the EATG.

A number of organisations working on optimised treatment for LMICs use Fit for Purpose as a resource – including WHO, Unitaaid and Clinton Health Access Initiative (CHAI).

Our treatment guides, along with our adherence resources and publicity materials are sent out in response to orders received from clinics, community organisations and individuals via post, email and the website. During 2021 orders for publications reduced significantly due to the impact of COVID-19 restrictions. Orders increased in the first quarter of 2022 and continue to increase, but are yet to return to the quantity ordered pre COVID. All the key guides have been updated online.

## **HIV i-Base**

### **Report of the trustees**

**Year ended 31 March 2022**

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#### **ACHIEVEMENT AND PERFORMANCE – continued**

i-Base continues to produce resources to highlight the increased awareness of the U=U campaign. This is based on a new understanding that HIV positive people with an undetectable viral load on treatment are not a risk to sexual partners, even without using condoms. i-Base was involved in the eight-year PARTNER studies that produced the scientific evidence for U=U (published in the Lancet in May 2019). Demand for these resources continue and an additional 15000 U=U leaflets were printed in September 2021 with around 4500 being distributed in the year 2021/22. We also cover the importance of PrEP in a separate guide, printed in a run of 15,000 booklets.

These resources are produced in partnership with the Chelsea and Westminster Hospital.

All publications are provided free to UK clinics and organisations and individuals can order them online. Distribution included approximately 22,000 A5 booklets and 12,000 A7 leaflets.

Within the UK around 40% of orders came from within London, with 60% from areas outside London.

All the guides are produced by or with the involvement of HIV positive people and are reviewed by a medical advisory group. The guides have been either commended or highly commended by the British Medical Association (BMA) Patient Information Awards.

We continue to work with partner organisations to encourage translations of our treatment guides – which are copyright-free to non-profit and community organisations – wherever possible. International organisations have translated our guides in to over 35 languages.

#### **Advocacy support to clinical research**

i-Base continues to support a wide range of independent research studies, both in the UK and internationally.

This involves advocates from i-Base joining the steering group, scientific committees or other groups to include community perspectives in clinical research.

i-Base works in partnerships with numerous groups and studies including the ADVANCE study, DoIPHIN 1 and 2 studies, ODYSSEY study, INSIGHT (including the START study), International AIDS Society (IAS), LEAP, Medical Research Council (MRC), POPPY study, Public Health England (PHE), UK-CHIC Database, UK Drug Resistance Database, CHERUB (including the RIVER study), RIO Study (cure-related research using bNAbs), PANTHEON (including ASTRA, AURAH and SELPHI).

We are also involved in the CADO and PADO (adult and paediatric treatment optimisation groups), the AWG and PAWG (adult and paediatric antiretroviral working groups) of the WHO.

And we informally support researcher groups at several London hospitals, with advice on patient information and study design.

i-Base advocates are also involved as community representatives on national and international guidelines panels (including EACS and WHO).

#### **Meetings, workshops and training UK**

We continue our programme of treatment training workshops with many community groups around the UK as well as the UK-CAB. During this reporting period all the UK-CAB meetings were held virtually and consequently were more frequent.

We also continue to work with other community groups to provide treatment training workshops.

We provide ongoing support for workshop participants and encourage people to join the UK-CAB to maintain their knowledge and participation.

## HIV i-Base

### Report of the trustees

Year ended 31 March 2022

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#### ACHIEVEMENT AND PERFORMANCE - continued

##### HIV i-Base Projects

###### The UK-CAB

###### Meetings

Due to the pandemic, all meetings during this period were virtual. We held the following meetings

- Friday 30 April 2021 – Janssen
- Friday 11 June 2021 - Theratechnologies
- Friday 6 August 2021 – IAS 2021 and BHIVA conferences feedback
- MSD cancelled a scheduled a meeting; this is still to be rescheduled.

Overall, 80 participants attended four UK-CAB meetings in 2021. This included nine invited speakers – and three UK-CAB members facilitated the meetings. MSD postponed a meeting that will be rescheduled in 2022.

###### Members' discussion forum

In 2021 there were 926 posts on 249 new topics. Key themes and topics included:

- Treatment and COVID-19 updates.
- HIV cure research.
- NICE approval of long-acting ART.
- Conferences, webinars and other HIV online training announcements.
- PrEP events and updates.

###### Community representation:

We appointed 15 new representatives in 2021 for various roles. All posts are advertised for volunteers on the CAB members forum. Final positions are either voted for from the membership or approved by the steering committee.

We have two representatives on the Guidelines subcommittee. As well as ensuring that there is suitable community representation on every writing group, and providing training and support where needed, BHIVA have done the following in 2021.

- Produced clear role descriptions for community reps, to aid recruitment.
- Produced an induction pack for community reps on writing groups, to aid with training.
- Agreed a new section to go into future guidelines which explicitly addresses the needs of people living with HIV for that particular guideline. This is to enable more meaningful discussions between clinician and patient.
- Agreed the development and format of non-technical summaries for all future guidelines. These are to help HIV positive people know what to expect from the guideline.

The reps are currently mentoring several new writing group reps (for ART; hepatitis; monitoring).

###### UK-CAB activities

Since the pandemic, we have adjusted to remote working and virtual meetings. The CAB was involved in high level activities in conferences and consultations. We actively reached members virtually. Activities during 2021 included:

- a) Leading the community response to the NICE (National Institute for Health & Care Excellence) technology appraisal for CAB/RPV long-acting injectable HIV therapy. Our Chair was a nominated expert and provided evidence to the NICE Committee in August 2021. Working with members and other HIV organisations we provided evidence and support to enable the approval of the first injectable in the UK.
- b) Supporting the third sector COVID-19 HIV Info Network with evidence of the impact the pandemic is having on people living with HIV, attending meetings and sharing intelligence across the UK to problem solve emerging issues during the pandemic.
- c) Working with the British HIV Association (BHIVA) and members to provide accessible information for people living with HIV in relation to COVID-19, especially in regards to vaccine uptake and access to new COVID-19 treatments. This included the production of a Q&A video on vaccines with Dr Laura Waters for people living with HIV and an online Q&A of 70 questions with HIV i-Base.

## **HIV I-Base**

### **Report of the trustees**

**Year ended 31 March 2022**

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#### **ACHIEVEMENT AND PERFORMANCE - continued**

##### **UK-CAB activities (continued)**

- d) Supporting the British Psychological Society (BPS) and BHIVA to update the Standards for psychological support for adults living with HIV.
- e) Our Chair sat on the HIV Action Plan Oversight Group during 2021, providing expertise to shape the Government's plan to end new HIV transmissions by 2030. We also supported sector-wide lobbying efforts to ensure the HIV Action Plan was fit for purpose and effective to meet this goal.
- f) Other activity included asking the Government to protect HIV funding and return to their 0.7% commitment.
- g) Provided information to members and partners in relation to the influenza vaccine, to support uptake in people living with HIV.
- h) Our Steering Group member Jo Josh represented UK-CAB at the APPG on HIV and AIDS HIV Stigma Panel Event in September 2021.
- i) At BHIVA BASHH 2021 Conference we held a community symposium exploring the issues that continue to worry people living with HIV in the UK.
- j) Community networking stand at EACS with EATG and other European organisations.

##### **International training**

We continued our programme of treatment optimisation training for AfroCAB and TAC supported by Unitaid. We held two meetings in July 2021 and October 2021 at the 11<sup>th</sup> International conference on HIV Science and the 15th International Workshop on HIV Treatment, Pathogenesis, and Prevention Research in Resource-Limited Settings (INTEREST), respectively. Both conferences and meetings were held virtually.

Participants included 10 activists from AfroCAB and 7 from TAC – the group were updated on the latest research on treatment optimisation for LMICs including the progress in transition to dolutegravir-based treatment and presented updates from their countries.

Participants also attended the conferences. The INTEREST organisers waived registration fees and several participants were included in the programme. These meetings provide key information that participants – all national community leaders – were then able to then disseminate through in-country treatment optimisation advocacy and strategy meetings and their networks.

i-Base also continued the programme of training with the TAC at meetings held virtually.

We produced community materials in the Modern ART for Africa series to support both the research programme and the introduction of optimised antiretroviral treatment in LMICs. We continued to develop resources giving information about COVID-19, particularly in the context of HIV. We produced three booklets: a general one on the vaccines and specific ones on Johnson and Johnson and Pfizer/BioNTech. The print versions have been distributed to clinics as well as at the activations and have been very well received.

The app and website have been continuously developed and updated during this period with new resources, videos and news articles being added on a weekly basis.

In addition to the work in Africa we also were also involved in eight international training and workshops including introductions to science, U=U, cure research and updates on COVID-19 research including with the European AIDS Treatment Group (EATG), Positive Action Foundation Philippines (PAPFI).

## **HIV I-Base**

### **Report of the trustees**

**Year ended 31 March 2022**

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#### **ACHIEVEMENT AND PERFORMANCE - continued**

##### **Publicity campaign in South Africa**

The Modern ART for South Africa publicity/media campaign has gone from strength to strength. We have produced and distributed printed materials to clinics and health facilities in South Africa. We held pop up activation events during 2021 and the first quarter of 2022 in and around Johannesburg, Cape Town, Durban and Limpopo. An activation team along with graffiti artists, a photographer, a DJ engaged with passers by distributing materials and explaining how to download the app. In May 2021, we produced twenty murals in twenty-one days to alert community members to the importance of staying safe during the pandemic. Murals were installed at schools, local clinics, corner shops and community centres. Feedback has been very positive. We plan similar campaigns across other provinces in the coming year.

Five murals showing information about Starting ART and COVID-19 were installed in the Krugersdorp correction facility in Gauteng. This was combined with a treatment literacy event for the inmates.

In December 2021, Modern ART made several appearances in the international media. The COVID/HIV murals in Soweto were used to illustrate the story of COVID in South Africa. The murals were also featured in news reports by: the British BBC and Guardian, a German publication called Tageschau, and a Swedish one called Wissenschaft.

After some delays the talking book version of Starting ART was finalised in this period and it is anticipated to be ready to print and distributed by the end of Q2 2022. This will be piloted in Eastern Cape later on in 2022. for communities with low literacy and/or poor internet access.

We completed the work with CHAI on the development of advanced HIV disease (AHD) treatment literacy materials for communities in Malawi, Nigeria and Uganda.

##### **Information services**

During the last year the Q&A services have continued to produce a similar level of demand, with many questions and calls including information about COVID-19. These services have continued to develop and respond to growing demand. We remain an expert referral service allowing people to get an informed second opinion on any treatment question.

We respond to around 140 enquiries every week. This service provides individualised answers to any question about HIV treatment and care. Although based in the UK, at least 70% of questions come from outside the UK. The phoneline service continues to be predominantly for the UK.

The online database of 3,500 anonymised questions are already answered online (with permission). These are organised into more than 20 categories, including frequently asked questions. Redesigning the online portal for these services includes new pages to focus on 15 key questions.

This service responded to COVID-19 with new questions covering HIV and COVID-19 coinfection. We also supported other organisations in providing content for other websites, including HIV Scotland.

##### **Community involvement in clinical research**

Several staff are involved in the wider network of clinical research, including community representation on guidelines panels, trial steering committees and advisory boards. This commonly includes being contributing authors on more than 20 peer-reviewed papers or conference presentations each year.

This involvement bridges the gap between researchers and the communities that their research is hoping to benefit. We help ensure greater awareness of the issues that affect each group and active involvement of other community advocates in these networks.

This area has increased in recent years and includes involvement in a number of important international studies.

This included new studies looking at the link between HIV and COVID-19 including the BHIVA COVID-19 vaccine guidelines and guidelines from the European Clinical AIDS Society.

## **HIV i-Base**

### **Report of the trustees**

**Year ended 31 March 2022**

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#### **ACHIEVEMENT AND PERFORMANCE - continued**

##### **Website/IT**

All i-Base publications continue to be simultaneously published on the website and our online Q&A answered hundreds of questions and online comments this year, which has created a growing online resource.

The website was accessed by around 2,800,000 million people (from 5 million hits). The site has been accessed by people from 233 of the world's 241 countries and territories.

The website is designed to have fast access even with dial-up or unreliable access to the Internet, and works well on mobile phones and tablet computers etc. We continue to post all our publications to the website simultaneously to print distribution. The website was also redesigned to be match guidelines for access on handheld devices.

As well as developing the HIV i-Base website and the Modern ART website and app, we manage the UKCAB website including the email discussion lists and all notifications of meetings and reports are posted to it.

#### **FINANCIAL REVIEW**

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level, which equates to approximately three-months total expenditure. At the year end the free reserves exceeded this at £379,573

The Trustees are pleased to report that during the year to 31 March 2022 i-Base continued its work as sub-grantees of joint projects with the University of Witwatersrand (Wits) funded by Unitaid. These grants continued to support work in South Africa and across the region, to support training, technical and community publications. The funds received over this period were £285,559. Grants from CHAI for treatment literacy materials totalled £13,947 for this reporting period.

The direct information services (excluding publications) and the educational meetings for the UK-CAB were supported by several grants from pharmaceutical companies totaling £182,079. This support is always independent of editorial content and programing which remains separate from these awards.

In this period, HIV i-Base received £245,176 from the Rainwater Foundation to administer a grant to MetaVirology for the purpose of "Analysis and Reporting for WHO and FDA for Ivermectin Trials."

Unrestricted funding for core costs remains difficult to secure and is one of the main risks to the charity in the coming years.

Grants such as that from Wits/Unitaid and CHAI/Unitaid represent a greater proportion of restricted funding and considerable administrative time and we will continue to consolidate our activities accordingly.

We are also seeking to increase the diversity of our funding over the coming years and hope to include that for core costs.

Other challenges continue from further cuts to service provision in the UK. i-Base has not received any statutory funding for many years and is unlikely to do so in the near future. But cuts in NHS and Public Health England funding means less support for HIV positive people and related infections from social services. This is reflected in an increase demand for our information services and publications. These challenges will become even greater following the COVID-19 pandemic.

## **HIV i-Base**

### **Report of the trustees**

**Year ended 31 March 2022**

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#### **FINANCIAL REVIEW - continued**

Support from pharmaceutical companies is dependent on the priorities and governance of the individual companies. This has always been the case and over the last 20 years there has been sufficient flexibility for some level of support to contribute towards our work. Most notably, the number of companies in the field and their community budgets have both decreased. But we are also actively seeking to increase our funding from the pharmaceutical industry, where this is in line with the objects of the charity.

Total income for the year was £819,159 compared to total income in the previous year of £405,000. HIV i-Base continues to provide secretariat services for AfroCAB and to make and receive grants on their behalf. These grants are treated as restricted funds within the accounts.

Net resources expended for the year amounted to £758,838 compared to net resource expended of £434,478 in the previous year. Year end results show a surplus of £379,573.

#### **FUTURE PLANS**

##### **SARS CoV-2 (COVID-19)**

Since the emergence of COVID-19 in 2020 and the subsequent lockdowns in the UK, South Africa and other partner countries HIV i-Base adapted different ways of working.

The HIV and COVID-19 HTB publication will hopefully no longer be needed for the upcoming year. We will continue to report developments and important news, but within HTB rather than as a separate publication.

Having had some discussion with our international funders, it was agreed to re-purpose some of the funds and with the help of various virtual platforms we have been able to continue our work in South Africa (and other African countries). This has included virtual meetings, consultations and trainings as well as sharing information on telephone applications. The Modern ART information website, app and YouTube channel, to deliver trainings with short films, in South Africa launched in July 2020. This has continued and allows for continued, accessible updated information.

We finalised a grant request in 2021 to Unitaids with Wits and partners to continue the South African and related work up until the end of December 2022. This grant is for approximately \$800,000 subject to changes and restrictions associated with COVID-19 globally.

The UK-CAB similarly adapted to restrictions on travel and meetings by moving the education and training programme to virtual meetings using the zoom platform. This both expanded the number of events we were able to hold and include wider participation from members who are not usually able to travel to meetings. The UK-CAB were successful in obtaining funding for a virtual HIV treatment activism training programme which is currently being designed and will launch later in 2022.

The i-Base UK based Treatment Information Service has continued and systems have been put into place to allow for flexible working from home or the office.

Demand for information on COVID-19 and the implications for people living with HIV has increased our HTB publication production. As the situation continues and research moving at such a fast pace, we anticipate further demand for resources and information.

HIV i-Base has always been very adept at responding quickly to demand for new information and we will continue to produce up to date information on HIV and COVID-19 as it evolves.

In both the short- and long-term we intend to continue with our core activities for which we believe there remains considerable need, as well as responding to new challenges as they present themselves.

## **HIV i-Base**

### **Report of the trustees**

**Year ended 31 March 2022**

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#### **FUTURE PLANS - continued**

We will continue to explore new funding sources including large charitable foundations.

We are continuing to print our treatment guides, leaflets and related information for HIV positive people and distribute them free. Demand for the printed guides reduced during the lockdown, however, we are now seeing an increase in orders as clinics return to full operation. We have been considering innovative new ways of sharing this information to reflect advances in technology and how people receive information, such as apps and YouTube videos and this now seems all the more important in the current climate.

We are continuing to develop partnerships with institutions and organisations such as WITS and CHAI as well as community groups – particularly for our work on treatment optimisation in LMICs. We are further developing programmes in South Africa and other African countries with AfroCAB and TAC among others.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Status**

HIV i-Base is a charitable company limited by guarantee, incorporated on 28 March 2000 and registered as a charity on 8 August 2000.

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.

##### **Trustees**

HIV i-Base continues to be overseen by the board of Trustees listed on page 9.

Trustees have a personal connection and interest in i-Base's work as well as some experience of charity governance. An induction pack is provided for new Trustees and they are invited to come to the office to meet staff and receive briefings in relation to their particular area of work. Trustees are also invited to meetings and events organised by the organisation develop closer involvement.

##### **Management**

i-Base has a policy that reviews salaries on an annual basis following annual staff reviews. The organisation has linked salaries to NJC salary scales for some years. A review of salaries was conducted in 2021 and the trustees agreed the increase set by the NJC for 2020/2021.

##### **Risk Management**

As part of the annual planning process, the trustees identify the major risks (financial, operational, governance/compliance and external risks) facing the Charity over the coming year.

Each risk is assessed according to the likelihood, and potential impact, and systems and procedures are agreed to manage those risks which are implemented by the trustees and staff. Some of the main risks facing the charity are detailed below and how these risks are being contained:

- Principal fundraising and income risks relating to the cessation in funding from the Monument Trust. The Monument Trust has been a major funder for over 10 years giving unrestricted funding and providing core costs. Mitigation includes a focus on developing new income streams and relationships and close monitoring of income and expenditure. Remaining risks in this category are assessed as medium. The effects that COVID-19 will have on the economy will be significant and in turn are likely to reduce funding opportunities.
- The office lease has been renewed for 3 years with a 25% rent reduction and a rolling break on 4-months' notice. The 4 months' notice period has significantly minimised the financial risk of being tied to a long lease.

## **HIV I-Base**

### **Report of the trustees**

**Year ended 31 March 2022**

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#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
03962064

**Registered Charity number**  
1081905

**Registered office**  
107 Maltings Place  
169 Tower Bridge Road  
London  
SE1 3LJ

**Trustees**  
H Mhereza-Mitchell  
W F M Stokes

**Auditors**  
Azets Audit Services Limited  
2<sup>nd</sup> Floor, Regis House  
45 King William Street  
London  
EC4R 9AN

**Bankers**  
National Westminster Bank plc  
PO Box 83  
Tavistock House  
Tavistock Square  
London  
WC1H 9JA

**Key management personnel**  
Polly Clayden – Co-founder  
Simon Collins – Co-founder  
Suzanne Thompson – General manager

## **HIV I-Base**

### **Report of the trustees**

**Year ended 31 March 2022**

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#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also directors of HIV i-Base for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these 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 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explain in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

#### **Auditors**

A resolution for the re-appointment of Azets Audit Services Limited as auditors will be submitted to the Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on ..... 2022 and signed on its behalf by:

.....

**W F M Stokes**

## **HIV I-Base**

### **Independent auditor's report to the members**

#### **Year ended 31 March 2022**

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##### **Opinion**

We have audited the financial statements of HIV I-Base (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

##### **Basis for opinion**

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

##### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

##### **Other information**

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

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

We have nothing to report in this regard.

##### **Opinions on other matters prescribed by the Companies Act 2006**

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

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

## Independent auditor's report to the members

Year ended 31 March 2022

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### Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

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

### Responsibilities of trustees

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

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

### Auditor's responsibilities for the audit of the financial statements

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

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

### Use of our report

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

### John Howard (Senior Statutory Auditor)

For and on behalf of Azets Audit Services Limited  
Chartered Accountants and Statutory Auditor  
Regis House, 45 King William Street  
London, EC4R 9AN

Date

## HIV I-Base

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

Year ended 31 March 2022

|                                                       | Notes | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|-------------------------------------------------------|-------|----------------------------|--------------------------|--------------------|--------------------|
| <b>Income:</b>                                        |       |                            |                          |                    |                    |
| Donations and legacies                                | 2     | 136,014                    | 683,124                  | 819,138            | 404,917            |
| Investment income                                     | 3     | 21                         | -                        | 21                 | 83                 |
| <b>Total income</b>                                   |       | <b>136,035</b>             | <b>683,124</b>           | <b>819,159</b>     | <b>405,000</b>     |
| <b>Expenditure:</b>                                   |       |                            |                          |                    |                    |
| Raising funds                                         | 4     | 8,092                      | -                        | 8,092              | 7,936              |
| Charitable activities                                 | 5     | 132,411                    | 618,334                  | 750,745            | 426,542            |
| <b>Total resources expended</b>                       | 6     | <b>140,503</b>             | <b>618,334</b>           | <b>758,837</b>     | <b>434,478</b>     |
| <b>Net income/(expenditure) before transfers</b>      |       | <b>(4,468)</b>             | <b>64,790</b>            | <b>60,322</b>      | <b>(29,478)</b>    |
| Transfers between funds                               |       | -                          | -                        | -                  | -                  |
| <b>Net movement in funds</b>                          |       | <b>(4,468)</b>             | <b>64,790</b>            | <b>60,322</b>      | <b>(29,478)</b>    |
| Fund balances brought forward                         |       | 396,006                    | 69,677                   | 465,683            | 495,161            |
| <b>Fund balances carried forward at 31 March 2022</b> | 12    | <b>391,538</b>             | <b>134,467</b>           | <b>526,005</b>     | <b>465,683</b>     |

The notes on pages 17 to 25 form part of these financial statements.

## HIV I-Base

### Balance Sheet

As at 31 March 2022

|                                                       |       | 2022      |                | 2021     |                |
|-------------------------------------------------------|-------|-----------|----------------|----------|----------------|
|                                                       | Notes | £         | £              | £        | £              |
| <b>Fixed assets</b>                                   |       |           |                |          |                |
| Tangible fixed assets                                 | 9     |           | 2,655          |          | 1,993          |
| <b>Current assets</b>                                 |       |           |                |          |                |
| Debtors                                               | 10    | 179,856   |                | 106,893  |                |
| Cash at bank and in hand                              |       | 482,125   |                | 419,923  |                |
|                                                       |       | 661,981   |                | 526,816  |                |
| <b>Creditors:</b> Amounts falling due within one year | 11    | (138,631) |                | (63,126) |                |
| <b>Net current assets</b>                             |       |           | 523,350        |          | 463,690        |
| <b>Net assets</b>                                     |       |           | <b>526,005</b> |          | <b>465,683</b> |
| <b>Funds</b>                                          |       |           |                |          |                |
| Restricted funds                                      |       |           | 134,467        |          | 69,677         |
| Unrestricted funds                                    |       |           | 391,538        |          | 396,006        |
|                                                       | 13    |           | <b>526,005</b> |          | <b>465,683</b> |

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

Approved by the Board on ..... 2022 and signed on their behalf by:

**W F M Stokes**

The notes on pages 17 to 25 form part of these financial statements

**HIV I-Base****Statement of Cash Flows****As at 31 March 2022**

|                                                                           | Note | 2022<br>£      | 2021<br>£      |
|---------------------------------------------------------------------------|------|----------------|----------------|
| <b>Cash flow from operating activities</b>                                | 17   | 64,612         | 11,501         |
| <b>Net cash flow from operating activities</b>                            |      | <u>64,612</u>  | <u>11,501</u>  |
| <b>Cash flow from investing activities</b>                                |      |                |                |
| Payments to acquire tangible fixed assets                                 |      | (2,431)        | (45)           |
| Interest received                                                         |      | 21             | 83             |
| <b>Net cash flow from investing activities</b>                            |      | <u>(2,410)</u> | <u>38</u>      |
| <b>Net increase / (decrease) in cash and cash equivalents</b>             |      | 62,202         | 11,539         |
| <b>Cash and cash equivalents at the beginning of the reporting period</b> |      | 419,923        | 408,384        |
| <b>Cash and cash equivalents at the end of the reporting period</b>       |      | <u>482,125</u> | <u>419,923</u> |
| <b>Cash and cash equivalents consists of:</b>                             |      |                |                |
| Cash at bank and in hand                                                  |      | 482,125        | 419,923        |
| <b>Cash and cash equivalents at end date 2022</b>                         |      | <u>482,125</u> | <u>419,923</u> |

The notes on pages 17 to 25 form part of these financial statements

**1. Accounting policies**

**a) General information and basis of preparation**

HIV I-Base is a company limited by guarantee in the United Kingdom. The liability of each member in the event of winding-up is limited to £10. The address of the registered office is given in the charity information on page 8 of these financial statements. The nature of the charity's operations and principal activities are set out on page 1.

The charitable company constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**b) Going Concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**c) Fund accounting**

Funds held by the charity are either:

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for the particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the financial statements

For the year ended 31 March 2022

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1. Accounting policies - continued

d) Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that income will be received.

Donation income including grants; are recognised in full in the Statement of Financial Activities in the year in which they are receivable. Such income is only deferred when the donor specifies that the grant must only be used in future accounting periods. Grants received for specific purposes are treated as restricted funds.

Investment income is included when receivable.

e) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under heading that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. The irrecoverable element of VAT is included with the item of expenses to which it relates. It is categorised under the following headings:

Costs of raising funds are those costs incurred in attracting grants and donation income.

Charitable expenditure comprises of those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them.

Staff costs are allocated between cost headings according to the function of each employee.

f) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include governance costs, administrative office function costs, depreciation and premises costs. They are incurred directly in support of expenditure on the objects of the charitable company.

Governance costs comprise all costs involving the public accountability of the charity and include statutory audit fees.

Support and Governance costs have been allocated across the charitable activities using various percentage allocations.

g) Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost of each asset over their estimated useful lives as follows:

|                  |                            |
|------------------|----------------------------|
| Office equipment | 40% reducing balance basis |
|------------------|----------------------------|

Individual fixed assets costing £200 or more are capitalised at cost.

h) Debtors

Grants repayable and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Notes to the financial statements

For the year ended 31 March 2022

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1. Accounting policies - continued

i) 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 date of acquisitions or opening of the deposit or similar account.

j) Creditors

Creditors are recognised when there is 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.

Other creditors and accruals are recognised at their settlement amount due.

k) Financial instruments

The charity only has assets and financial liabilities of a kind that qualify as basis 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 measured at amortised cost using the effective interest method.

l) Operating leases

Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease

m) Foreign currency

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. All exchange differences are reflected in the Statement of Financial Activities.

n) Tax

The charitable company is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part II Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

o) Pensions

The charity contributes to a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the Charity in independently administered funds. The pension cost charge represents contributions payable by the Charity to the scheme.

## Notes to the financial statements

## For the year ended 31 March 2022

## p) Judgements and key sources of estimation uncertainty

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements:

*Useful economic lives of tangible assets*

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 9 for the carrying amount of the property, plant and equipment, and note g for the useful economic lives for each class of assets.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

| 2. Donations and legacies                                      | Unrestricted<br>2022<br>£ | Restricted<br>2022<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|----------------------------------------------------------------|---------------------------|-------------------------|--------------------|--------------------|
| Individual, charitable, corporate and international donations. | 136,014                   | 683,124                 | 819,138            | 404,917            |
|                                                                | <u>136,014</u>            | <u>683,124</u>          | <u>819,138</u>     | <u>404,917</u>     |

In 2022, £683,124 (2021: £252,424) of the donations and legacies income was attributable to the restricted funds, and the remaining £136,014 (2021: £152,493) was attributable to the unrestricted funds.

| 3. Investment income | Unrestricted<br>2022<br>£ | Restricted<br>2022<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|----------------------|---------------------------|-------------------------|--------------------|--------------------|
| Bank interest        | 21                        | -                       | 21                 | 83                 |
|                      | <u>21</u>                 | <u>-</u>                | <u>21</u>          | <u>83</u>          |

In 2022, all £21 (2021: £83) of the investment income was attributable to the unrestricted funds.

| 4. Raising funds                    | Unrestricted<br>2022<br>£ | Restricted<br>2022<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|-------------------------------------|---------------------------|-------------------------|--------------------|--------------------|
| Cost of generating voluntary income | 8,092                     | -                       | 8,092              | 7,936              |
|                                     | <u>8,092</u>              | <u>-</u>                | <u>8,092</u>       | <u>7,936</u>       |

In 2022, all £8,092 (2021: £7,936) of the cost of raising funds was attributable to the unrestricted funds.

## HIV I-Base

### Notes to the financial statements

For the year ended 31 March 2022

| 5. Charitable activities           | Unrestricted<br>2022<br>£ | Restricted<br>2022<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|------------------------------------|---------------------------|-------------------------|--------------------|--------------------|
| Information services               | -                         | 161,909                 | 161,909            | 155,372            |
| UKCAB                              | -                         | 24,548                  | 24,548             | 21,846             |
| Research and community development | 132,411                   | 238,452                 | 370,863            | 208,576            |
| AFROCAB                            | -                         | 729                     | 729                | 40,748             |
| Rainwater                          | -                         | 192,696                 | 192,696            | -                  |
|                                    | <u>132,411</u>            | <u>618,334</u>          | <u>750,745</u>     | <u>426,542</u>     |

In 2022, £618,334 of the expenditure in relation to charitable activities was attributable to the restricted fund, with the remaining £132,411 being attributable to the unrestricted fund.

| 6. Analysis of expenditure           | Direct<br>Costs<br>£ | Support<br>Costs<br>(note 6.1)<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|--------------------------------------|----------------------|-------------------------------------|--------------------|--------------------|
| Costs of generating voluntary income | 6,454                | 1,638                               | 8,092              | 7,936              |
| Information services                 | 120,148              | 41,762                              | 161,910            | 155,372            |
| UKCAB                                | 14,722               | 9,826                               | 24,548             | 21,846             |
| Research and community development   | 342,203              | 28,660                              | 370,863            | 208,576            |
| AFROCAB                              | 729                  | -                                   | 729                | 40,748             |
| Rainwater                            | 192,696              | -                                   | 192,696            | -                  |
|                                      | <u>676,952</u>       | <u>81,886</u>                       | <u>758,838</u>     | <u>434,478</u>     |

In 2022, £676,952 of expenditure was attributable to direct costs, with the remaining £81,886 being attributable to support costs.

| 6.1 Support costs                           | Total<br>2022<br>£ | Total<br>2021<br>£ |
|---------------------------------------------|--------------------|--------------------|
| Bank charges                                | 514                | 937                |
| Communications                              | 1,534              | 886                |
| Computer costs                              | 5,702              | 4,122              |
| Depreciation                                | 1,769              | 1,390              |
| Postage, stationery and sundries            | 3,832              | 6,050              |
| Rent, rates and insurance                   | 39,599             | 46,501             |
| Staff costs                                 | 18,481             | 17,266             |
| Subscriptions                               | 152                | 461                |
| Travel, subsistence & conference attendance | 42                 | -                  |
| Governance costs:                           | -                  | -                  |
| Accountancy costs                           | 3,301              | 3,428              |
| Auditors remuneration (note 6.2)            | 6,960              | 7,100              |
|                                             | <u>81,886</u>      | <u>88,141</u>      |

## Notes to the financial statements

For the year ended 31 March 2022

**6.2 Governance costs**

The auditor's remuneration amounts to audit fee of £6,960 (2021: £7,100). Variance is mostly due to under-accruals in previous year.

**7. Staff costs and remuneration**

|                                                  | <b>2022</b>    | <b>2021</b>    |
|--------------------------------------------------|----------------|----------------|
|                                                  | <b>£</b>       | <b>£</b>       |
| Gross wages and salaries                         | 193,253        | 187,331        |
| Employer's national insurance costs              | 15,805         | 14,813         |
| Pension Contributions                            | 6,069          | 3,627          |
|                                                  | <b>215,127</b> | <b>205,771</b> |
|                                                  |                |                |
|                                                  | <b>Number</b>  | <b>Number</b>  |
| The average number of employees during the year  |                |                |
| Calculated on a full time equivalent basis, was: | <b>6</b>       | <b>6</b>       |

Two employees received remuneration amounting to more than £60,000 in the year (2021: two (restated)).

Trustees received no remuneration and were not reimbursed for any of their expenses in the year.

The key management of the charitable company comprise the trustees, the two co-founders, and the office and finance manager. The Trustees did not receive any remuneration for this role.

The total employee benefits of the key management personnel of the charitable company were £182,620 (2021: £167,070).

**8. Net incoming/(outgoing) resources for the year**

|                                             | <b>2022</b> | <b>2021</b> |
|---------------------------------------------|-------------|-------------|
|                                             | <b>£</b>    | <b>£</b>    |
| This is stated after charging:              |             |             |
| Depreciation                                | 1,769       | 1,390       |
| Auditors' remuneration – audit services     | 6,960       | 7,100       |
| Auditors' remuneration – non audit services | 2,040       | 2,040       |
| Operating lease rentals – property          | 28,200      | 37,296      |

## HIV I-Base

### Notes to the financial statements

#### For the year ended 31 March 20212

|             |                                                       |                |                         |
|-------------|-------------------------------------------------------|----------------|-------------------------|
| <b>9.</b>   | <b>Tangible fixed assets</b>                          |                | <b>Office equipment</b> |
|             | <b>Cost</b>                                           |                | <b>£</b>                |
|             | At 1 April 2021                                       |                | 27,885                  |
|             | Additions                                             |                | 2,431                   |
|             | At 31 March 2022                                      |                | 30,316                  |
|             | <b>Depreciation</b>                                   |                |                         |
|             | At 1 April 2021                                       |                | 25,892                  |
|             | Charge for the year                                   |                | 1,769                   |
|             | At 31 March 2022                                      |                | 27,661                  |
|             | <b>Net book value</b>                                 |                |                         |
|             | At 31 March 2022                                      |                | 2,655                   |
|             | At 31 March 2021                                      |                | 1,993                   |
| <b>10.</b>  | <b>Debtors</b>                                        | <b>2022</b>    | <b>2021</b>             |
|             |                                                       | <b>£</b>       | <b>£</b>                |
|             | Grants repayable                                      | 171,299        | 45,376                  |
|             | Prepayments and accrued income                        | 7,770          | 60,825                  |
|             | Other debtors                                         | 787            | 692                     |
|             |                                                       | <b>179,856</b> | <b>106,893</b>          |
| <b>11.</b>  | <b>Creditors: amounts falling due within one year</b> | <b>2022</b>    | <b>2021</b>             |
|             |                                                       | <b>£</b>       | <b>£</b>                |
|             | Amounts payable                                       | 5,152          | 3,833                   |
|             | Taxation and social security                          | 7,169          | 5,297                   |
|             | Other creditors                                       | 5,845          | 1,065                   |
|             | Accruals and deferred income (note 11.1)              | 120,465        | 52,931                  |
|             |                                                       | <b>138,631</b> | <b>63,126</b>           |
| <b>11.1</b> | <b>Deferred Income</b>                                | <b>2022</b>    | <b>2021</b>             |
|             |                                                       | <b>£</b>       | <b>£</b>                |
|             | Balance at 1 April 2021                               | 44,291         | 27,540                  |
|             | Amount deferred during the year                       | 111,344        | 44,291                  |
|             | Amount released to income during the year             | (44,291)       | (27,540)                |
|             | Balance at 31 March 2022                              | <b>111,344</b> | <b>44,291</b>           |

Deferred income includes income received in the 2020/2021 financial year but pertains to the 2021/2022 year.

## Notes to the financial statements

For the year ended 31 March 2022

## 12. Analysis of net assets between funds

|                       | Unrestricted funds<br>£ | Restricted funds<br>£ | Total funds<br>£ |
|-----------------------|-------------------------|-----------------------|------------------|
| Tangible fixed assets | 2,655                   | -                     | 2,655            |
| Current assets        | 527,514                 | 134,467               | 661,981          |
| Current liabilities   | (138,631)               | -                     | (138,631)        |
|                       | <b>391,538</b>          | <b>134,467</b>        | <b>526,005</b>   |

## 13. Statement of funds

|                                  | 1 April 2021<br>£ | Incoming resources<br>£ | Resources expended<br>£ | Transfer<br>£ | 31 March 2022<br>£ |
|----------------------------------|-------------------|-------------------------|-------------------------|---------------|--------------------|
| <b>Restricted funds</b>          |                   |                         |                         |               |                    |
| AFROCAB                          | 762               | -                       | (729)                   | -             | 33                 |
| UKCAB                            | 45,274            | 57,766                  | (24,548)                | -             | 78,492             |
| Information services             | 23,641            | 138,736                 | (161,909)               | -             | 468                |
| Research & community development | -                 | 238,452                 | (238,452)               | -             | -                  |
| Rainwater                        | -                 | 248,170                 | (192,696)               | -             | 55,474             |
| <b>Unrestricted funds</b>        |                   |                         |                         |               |                    |
| General                          | 396,006           | 136,035                 | (140,503)               | -             | 391,538            |
| <b>Total Funds</b>               | <b>465,683</b>    | <b>819,159</b>          | <b>(758,837)</b>        | <b>-</b>      | <b>526,005</b>     |

**AFROCAB:**

Funds held on behalf of Afrocab relate to grants made to Afrocab by various donors to enable them to establish a network of HIV positive people and advocates across Sub-Saharan Africa based loosely on the UKCAB network established in the UK by HIV i-Base. The group organises meetings on HIV treatment, access to treatment and other topics as well as working with international organisations such as the WHO to canvas opinions from HIV positive people and advocates.

**UKCAB:**

Restricted funds relating to the UKCAB are those donated by a number of donors for the specific purpose of covering attendance costs at UKCAB meetings for those delegates from outside London. These include travel, accommodation and other expenses such as childcare costs.

**Research & community development:**

Restricted funds relating to Community Outreach Overseas are those granted by WITS RH and HIV Institute for the specific purpose of covering costs relating to publications such as print and design costs, travel to meetings, accommodation and other expenses such as ground transport.

## HIV I-Base

### Notes to the financial statements

#### For the year ended 31 March 2022

##### 13.1 Statement of funds – Prior year

|                                     | 1 April<br>2020<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfer<br>£ | 31 March<br>2021<br>£ |
|-------------------------------------|----------------------|----------------------------|----------------------------|---------------|-----------------------|
| <b>Restricted funds</b>             |                      |                            |                            |               |                       |
| AFROCAB                             | 44,970               | -                          | (40,748)                   | (3,460)       | 762                   |
| UKCAB                               | 30,033               | 37,087                     | (21,846)                   | -             | 45,274                |
| Information services                | 23,641               | 43,917                     | (43,917)                   | -             | 23,641                |
| Research & community<br>development | -                    | 171,420                    | (171,420)                  | -             | -                     |
| <b>Unrestricted funds</b>           |                      |                            |                            |               |                       |
| General                             | 396,517              | 152,576                    | (156,547)                  | 3,460         | 396,006               |
| <b>Total Funds</b>                  | <b>495,161</b>       | <b>405,000</b>             | <b>(434,478)</b>           | <b>-</b>      | <b>465,683</b>        |

##### 14. Operating lease commitments

The minimum annual rentals under operating leases are as follows:

|                            | 2022<br>£     | 2021<br>£     |
|----------------------------|---------------|---------------|
| Within one year            | 33,480        | 33,480        |
| Between one and five years | -             | 33,480        |
|                            | <u>33,480</u> | <u>66,960</u> |

##### 15. Related party disclosure

There were no related party transaction for the current year or the prior years.

##### 16. Ultimate controlling party

The charitable company is considered to have no ultimate controlling party.

##### 17. Reconciliation of net income/(expenditure) to net cash flow from operating activities

|                                       | 2022<br>£     | 2021<br>£     |
|---------------------------------------|---------------|---------------|
| Net income/(expenditure) for year     | 60,322        | (29,478)      |
| Interest receivable                   | (21)          | (83)          |
| Depreciation of tangible fixed assets | 1,769         | 1,390         |
| (Increase) / decrease in debtors      | (72,963)      | 19,044        |
| Increase / (decrease) in creditors    | 75,505        | 20,628        |
|                                       | <u>64,612</u> | <u>11,501</u> |

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# Accounts

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**HIV I-Base**  
**(A company limited by guarantee)**

**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**Charity No: 1081905**  
**Company No: 03962064**

## **HIV I-Base**

### **Contents**

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## **HIV I-Base**

### **Report of the trustees**

#### **Year ended 31 March 2021**

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The trustees who are also directors of the charity for the purpose of the Companies Act 2006, present their report with financial statements of charity for the year end 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

#### **OBJECTIVES AND ACTIVITIES**

The objectives of the charity are the protection and preservation of public health and for the relief of sickness by disseminating to general practitioners and other health care professionals, the results of research and other information concerned with the causes, the transmission and the treatment of Human Immunodeficiency Virus (HIV), and Acquired Immune Deficiency Syndrome (AIDS) and related conditions so as to improve the treatment of patients and prevent the spread of HIV and AIDS and related conditions; by providing information, advice and other assistance to those with HIV or AIDS or related conditions and to their families and carers and to benefit individuals, both nationally and internationally; through dissemination of up-to-date medical and social information related to the treatment of HIV/AIDS and other related health issues.

A commitment to the public benefit within the objectives and activities of the organisation includes a belief that:

HIV positive people who understand HIV treatment and prevention are more likely to be adherent to and benefit from these strategies.

HIV positive people on successful treatment can lead working lives and contribute to society in many ways.

HIV positive people with well managed HIV on treatment have an almost zero risk of transmitting HIV their partners or infants (in the cases of HIV positive mothers) – giving enormous benefit to individuals and public health.

HIV negative people at high-risk of HIV can also use antiretrovirals to reduce their risk of acquiring the virus – also conferring benefits to individuals and public health.

The charity activities to achieve these objectives include the following projects.

- HIV Treatment Bulletin (HTB), a technical review of the latest medical research aimed at doctors and other healthcare professionals and distributed through our electronic mailing list and our website.
- Fit for Purpose – a review of the latest research and developments in optimised HIV treatment for low- and middle-income countries (LMICs).
- Modern ART for Africa – treatment and research information for activists from LMICs – including printed materials, app, website and training
- A range of six non-technical treatment guides, with easy to understand information for HIV positive people and people at risk of HIV. Distribution is as HTB supplement, and to individuals, HIV clinics and community organisations.
- UK CAB community network to provide education training for HIV positive people and their advocates.
- An open-access free treatment information service by email, post and telephone and online.
- A website broadening access to our publications and archives and publicising our activities. All publications are available online as html pages and PDF downloads.
- Training courses to encourage a network of community advocates across the UK.
- Supporting AfroCAB to develop a similar community network to UKCAB across several African countries.
- Training courses for African treatment activists – with a particular focus on South Africa – and occasional training for health workers.

The end of this financial year also included adapting projects to the new health crisis linked to COVID-19. This was such a major threat to health, including for people living with HIV, that we developed new projects in response.

## **HIV i-Base**

### **Report of the trustees**

**Year ended 31 March 2021**

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#### **OBJECTIVES AND ACTIVITIES – continued**

- National and international advocacy work including, policy and technical input to treatment and prevention guidelines, clinical trials and drug development. We serve on community advisory boards, guideline writing groups and trial steering committees to ensure that the needs of HIV positive people are represented.
- Engaging with numerous national and international research groups and guidelines panels.

In both the short and long term we intend to continue with our core activities for which we believe there remains considerable need.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Review of activities**

HIV i-Base is a treatment activist group, HIV positive led and committed to providing timely HIV treatment information both to healthcare professionals and to HIV positive people and their advocates. HIV i-Base was formed in March 2000 and has continued to report the most innovative and important medical advances in HIV/AIDS.

2021 is our twenty second year as a charity.

##### **HIV i-Base Projects**

##### **Publications**

During the audited period, we continued to produce HIV Treatment Bulletin (HTB), Fit for Purpose, and our community publications, adding new resources.

We now produce HTB at least 12 times a year, with flexibility depending on conference schedules. Articles are also published as early access and boosted on Facebook and Twitter. We continue to print our non-technical guides which are provided free to HIV positive people, their families and advocates.

Since the emergence of the coronavirus (SARS CoV-2) we launched a new publication “HIV and COVID-19” as a supplement to HTB. This covers the global health crisis related to SARS CoV-2 and COVID-19 and the effect it will have for people living with HIV. The first edition was published on March 27 2020 and 12 issues have been published in the period up to April 2021, with at least 200 reports and resources about the rapidly changing pandemic.

Each edition of HTB was distributed to approximately 2,000 email subscribers at i-Base, plus another 1000 members of CHIVA and BHIVA. It is also read directly from the i-Base website.

An electronic edition of Fit for Purpose, including adult and paediatric ART optimisation review, is underway and scheduled for distribution September/October 2021 to support World Health Organization (WHO) meetings on adult and paediatric treatment optimisation. We delayed this edition from March 2021 as developments since March 2020 were scarce and we need to include data from CROI 2021 and IAS 2021 as well as information from upcoming Unitaids consultations and updated WHO guidelines.

A number of organisations working on optimised treatment for LMICs use Fit for Purpose as a resource – including WHO, Unitaids and Clinton Health Access Initiative (CHAI).

Our treatment guides, along with our adherence resources and publicity materials are sent out in response to orders received from clinics, community organisations and individuals via post, email and the website. During 2020 and the first quarter of 2021 orders for publications reduced by about 60% due to COVID-19 restrictions.

## **HIV i-Base**

### **Report of the trustees**

**Year ended 31 March 2021**

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#### **ACHIEVEMENT AND PERFORMANCE – continued**

i-Base continues to produce resources to highlight the increased awareness of the U=U campaign. This is based on a new understanding that HIV positive people with an undetectable viral load on treatment are not a risk to sexual partners, even without using condoms. i-Base was involved in the eight-year PARTNER studies that produced the scientific evidence for U=U (published in the Lancet in May 2019). Demand for these resources continue and an additional 12000 U=U leaflets were printed in August 2020 with around 3500 being distributed in the year 2020/21.

These resources are produced in partnership with the Chelsea and Westminster Hospital.

All publications are provided free to UK clinics and organisations and individuals can order them online. Distribution included approximately 14,000 A5 booklets and 9,000 A7 leaflets.

Within the UK around 40% of orders came from within London, with 60% from areas outside London.

All the guides are produced by or with the involvement of HIV positive people and are reviewed by a medical advisory group. The guides have been either commended or highly commended by the British Medical Association (BMA) Patient Information Awards.

We continue to work with partner organisations to encourage translations of our treatment guides – which are copyright-free to non-profit and community organisations – wherever possible. International organisations have translated our guides in to over 35 languages.

#### **Advocacy support to clinical research**

i-Base continues to support a wide range of independent research studies, both in the UK and internationally.

This involves advocates from i-Base joining the steering group, scientific committees or other groups to include community perspectives in clinical research.

i-Base works in partnerships with numerous groups and studies including the ADVANCE study, DoIPHIN 1 and 2 studies, ODYSSEY study, INSIGHT (including the START study), LEAP, Medical Research Council (MRC), POPPY study, UK-CHIC Database, UK Drug Resistance Database, CHERUB (including the RIVER study), RIO Study (cure-related research using bNAbs), PANTHEON (including ASTRA, AURAH and SELPHI),

i-Base advocates are also involved as community representatives on national and international guidelines panels (including EACS and WHO) or commissioning bodies.

#### **Meetings, workshops and training UK**

We continue our programme of treatment training workshops with many community groups around the UK as well as the UK-CAB. During this reporting period all the UK-CAB meetings were held virtually and consequently were more frequent.

We also continue to work with other community groups to provide treatment training workshops.

We provide ongoing support for workshop participants and encourage people to join the UK-CAB to maintain their knowledge and participation.

## **HIV I-Base**

### **Report of the trustees**

**Year ended 31 March 2021**

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#### **ACHIEVEMENT AND PERFORMANCE - continued**

##### **HIV i-Base Projects**

###### **The UK-CAB**

###### **Meetings**

The meetings covered a broad range of subjects including:

30 April 2020 - COVID-19 and CD4/immune system; CROI feedback; London patient Q&A  
1 May 2020 - COVID-19 research update  
5 June 2020 - COVID-19 research update 2  
17 July 2020 - Company meeting with Janssen  
24 July 2020 - IAS feedback  
16 October 2020 – Company meeting with MSD  
25 November 2020 - Company meeting with Gilead Sciences  
12 February 2021 - Company meeting with ViiV Healthcare

Due to the pandemic, we were able to reach more people with virtual meetings. Two hundred and thirty nine attended the meetings with 18 invited speakers. UK-CAB celebrated its 18<sup>th</sup> anniversary with a social virtual get together. UK-CAB advocates led and presented some sessions at the meetings. We have been fortunate enough, as in all our meetings, to have support from world class British and international experts who provide their time and expertise for some of these training workshops.

We have maintained the membership at 850. An average of about three new members joins monthly. This remains a confidential closed group.

We continue to hold virtual meetings until it is safe to have face to face meetings.

###### **Members' discussion forum**

The members' confidential discussion forum enables members to discuss clinical trials, treatment guidelines and conference programmes. The forum also provides a link with advocates to discuss personal treatment issues and keep up to date with reports on the latest research. As the majority of the members cannot attend meetings, the online forum consults and updates the wider membership, which generates on-going online forum discussions.

The forum discussions have recently been dominated by COVID-19 information and updates during the pandemic. The Groups.io forums have had 940 topics posted since April 2020 and 896 posts to March 2021. Key themes and topics included:

- Q&A on COVID-19
- BHIVA Guidelines on vaccinations
- NICE stopping appraisals for ibalizumab [ID2720] and fostemsavir [ID2726] for MDR HIV
- Impact of COVID-19 on people with HIV in the UK
- U.S. FDA declines to approve GSK drugs division's long-acting HIV injection
- Community involvement research- BHIVA workshop

###### **UK-CAB activities**

The CAB was involved in high level activities in conferences and consultations including:

- UK-CAB community survey on COVID-19 with over 300 replies. Results from the survey were presented at the Glasgow HIV Drug therapy congress in this [session](#).
- Community involvement in Glasgow and BHIVA programmes continues. We had virtual booths at both conferences.

## HIV i-Base

### Report of the trustees

Year ended 31 March 2021

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#### ACHIEVEMENT AND PERFORMANCE - continued

- Community session at the virtual BHIVA conference - involved a number of members speaking or interviewed in different sessions. This raised various aspects of community involvement in research.
- Our community reps were involved on major COVID research studies including ISARIC and OpenSAFELY studies.
- One of our early activities was a COVID Q&A zoom with Laura Waters (BHIVA Chair). This led to the development with i-Base of online Q&A resource with more than 75 questions.
- We had three follow up COVID research sessions including one joint with the European AIDS Treatment Group.
- Three CAB members joined the weekly fortnightly NGO zoom calls on COVID-19 through the year. We also provided input into the UK NGO response.
- The UK-CAB was the first community group to meet with The London Patient in April 2020.
- Throughout the year, i-Base provided treatment feedback sessions to the UK-CAB on conference reports and COVID-19 updates (<https://i-base.info/slide-sets/>).

#### International training

We continued our programme of treatment optimisation training for AfroCAB and TAC supported by Unitaids. We held two meetings in July 2020 and December 2020 at the 23<sup>rd</sup> International AIDS conference (AIDS 2020) and the 14th International Workshop on HIV Treatment, Pathogenesis, and Prevention Research in Resource-Limited Settings (INTEREST), respectively. Both conferences and meetings were held virtually.

Participants included 10 activists from AfroCAB and six from TAC – the group were updated on the latest research on treatment optimisation for LMICs including the progress in transition to dolutegravir-based treatment and presented updates from their countries.

We also were also involved in eight international training and workshops including introductions to science, U=U, cure research and updates on COVID-19 research including with the European AIDS Treatment Group (EATG), Positive Action Foundation Philippines (PAPFI).

Participants also attended the conferences. The INTEREST organisers waived registration fees and several participants were included in the programme. These meetings provide key information that participants – all national community leaders – were then able to then disseminate through in-country treatment optimisation advocacy and strategy meetings and their networks.

i-Base also continued the programme of training with the TAC at meetings held virtually.

We produced community materials in the Modern ART for Africa series to support both the research programme and the introduction of optimised antiretroviral treatment in LMICs. We also began developing resources giving information about COVID-19, particularly in the context of HIV.

The app and website were launched to coincide with virtual AIDS 2020. We also made a 30-minute film for our Virtual AIDS 2020 satellite. These were received very well and the film is now on our YouTube channel.

In addition to the work in Africa we also were also involved in eight international training and workshops including introductions to science, U=U, cure research and updates on COVID-19 research including with the European AIDS Treatment Group (EATG), Positive Action Foundation Philippines (PAPFI).

## **HIV i-Base**

### **Report of the trustees**

**Year ended 31 March 2021**

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#### **ACHIEVEMENT AND PERFORMANCE - continued**

##### **Publicity campaign in South Africa**

We began a publicity/media campaign in South Africa to publicise our app, website and printed materials. This has included working with a graffiti artist on a mural campaign for sites in townships around Johannesburg. 20 murals have been completed and more are planned for 2021 on both HIV treatment and COVID-19. Feedback has been positive. We plan similar campaigns across other provinces in the coming year.

We are developing a talking book version of Starting ART in English and four local languages for communities with low literacy and/or poor internet access. This will be piloted in Eastern Cape later on in 2021.

We are continuing to work with AfroCAB and CHAI on two projects, one for the development of advanced HIV disease (AHD) treatment literacy materials for communities (adapting those developed in SA for Malawi, Nigeria and Uganda with local community groups) and one for the FASTER initiative (child and adolescent ART in Uganda, Tanzania, Nigeria and Zambia).

##### **Information services**

During the last year the Q&A services have continued to produce a similar level of demand, with many questions and calls including information about COVID-19. These services have continued to develop and respond to growing demand. We remain an expert referral service allowing people to get an informed second opinion on any treatment question.

We respond to around 200 enquiries every week. This service provides individualised answers to any question about HIV treatment and care. Although based in the UK, at least 70% of questions come from outside the UK. The phonenumber service continues to be predominantly for the UK.

An online database of 3,500 anonymised questions are already answered online (with permission). These are organised into more than 20 categories, including frequently asked questions. Redesigning the online portal for these services includes new pages to focus on 15 key questions.

This service responded to COVID-19 with new questions covering HIV and COVID-19 coinfection. We also supported other organisations in providing content for other websites, including HIV Scotland.

##### **Community involvement in clinical research**

Several staff are involved in the wider network of clinical research, including community representation on guidelines panels, trial steering committees and advisory boards. This commonly includes being contributing authors on more than 20 peer-reviewed papers or conference presentations each year.

This involvement bridges the gap between researchers and the communities that their research is hoping to benefit. We help ensure greater awareness of the issues that affect each group and active involvement of other community advocates in these networks.

This area has increased in recent years and includes involvement in a number of important international studies.

This included new studies looking at the link between HIV and COVID-19 including the BHIVA COVID-19 vaccine guidelines and guidelines from the European Clinical AIDS Society.

##### **Website/IT**

All i-Base publications continue to be simultaneously published on the website and our online Q&A answered hundreds of questions and online comments this year, which has created a growing online resource.

The website was accessed by around 2,800,000 million people (from 5 million hits). The site has been accessed by people from 233 of the world's 241 countries and territories.

## **HIV i-Base**

### **Report of the trustees**

**Year ended 31 March 2021**

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#### **ACHIEVEMENT AND PERFORMANCE - continued**

The website is designed to have fast access even with dial-up or unreliable access to the Internet, and works well on mobile phones and tablet computers etc. We continue to post all our publications to the website simultaneously to print distribution. The website was also redesigned to be match guidelines for access on handheld devices.

As well as developing the HIV i-Base website, we manage the UKCAB website including the email discussion lists and all notifications of meetings and reports are posted to it.

#### **FINANCIAL REVIEW**

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level, which equates to approximately three-months total expenditure. At the year end the free reserves exceeded this at £396,006.

The Trustees are pleased to report that during the year to 31 March 2021 i-Base continued its work as sub-grantees of joint projects with the University of Witwatersrand (Wits) funded by Unitaids. These grants continued to support work in South Africa and across the region, to support training, technical and community publications. The funds received over this period were £241,790. Grants from CHAI for treatment literacy materials totalled £53,286 for this reporting period.

The direct information services (excluding publications) and the educational meetings for the UK-CAB were supported by several grants from pharmaceutical companies totaling £112,319. This support is always independent of editorial content and programing which remains separate from these awards.

Unrestricted funding for core costs remains difficult to secure and is one of the main risks to the charity in the coming years.

Grants such as that from Wits/Unitaid and CHAI/Unitaid represent a greater proportion of restricted funding and considerable administrative time and we will continue to consolidate our activities accordingly.

We are also seeking to increase the diversity of our funding over the coming years and hope to include that for core costs.

Other challenges continue from further cuts to service provision in the UK. i-Base has not received any statutory funding for many years and is unlikely to do so in the near future. But cuts in NHS and Public Health England funding means less support for HIV positive people and related infections from social services. This is reflected in an increase demand for our information services and publications. These challenges will become even greater following the COVID-19 pandemic.

Support from pharmaceutical companies is dependent on the priorities and governance of the individual companies. This has always been the case and over the last 20 years there has been sufficient flexibility for some level of support to contribute towards our work. Most notably, the number of companies in the field and their community budgets have both decreased. But we are also actively seeking to increase our funding from the pharmaceutical industry, where this is in line with the objects of the charity.

Total income for the year was £405,000 compared to total income in the previous year of £825,053. HIV i-Base continues to provide secretariat services for AfroCAB and to make and receive grants on their behalf. These grants are treated as restricted funds within the accounts.

Net resources expended for the year amounted to £434,478 compared to net resource expended of £567,591 in the previous year. Year end results show a deficit of £29,478.

## **HIV i-Base**

### **Report of the trustees**

**Year ended 31 March 2021**

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#### **FUTURE PLANS**

##### **SARS CoV-2 (COVID-19)**

Since the emergence of COVID-19 in 2020 and the subsequent lockdowns in the UK, South Africa and other partner countries HIV i-Base adapted different ways of working.

The HIV and COVID-19 HTB publication will continue in the upcoming year and as long as the pandemic remains a serious threat to people living with HIV in the UK and internationally. This bulletin is produced and distributed approximately every two weeks, to reflect the rapidly emerging developments in treatment, prevention and diagnostics for COVID-19.

Having had some discussion with our international funders, it was agreed to re-purpose some of the funds and with the help of various virtual platforms we have been able to continue our work in South Africa (and other African countries). This has included virtual meetings, consultations and trainings as well as sharing information on telephone applications. The Modern ART information website, app and YouTube channel, to deliver trainings with short films, in South Africa launched in July 2020. This has continued and allows for continued, accessible updated information.

We finalised a grant request in 2020 to Unitaid with Wits and partners to continue the South African and related work up until the end of July 2022. This grant is for approximately \$800,000 subject to changes and restrictions associated with COVID-19 globally.

The UK-CAB similarly adapted to restrictions on travel and meetings by moving the education and training programme to virtual meetings using the zoom platform. This both expanded the number of events we were able to hold and include wider participation from members who are not usually able to travel to meetings. The UK-CAB were successful in obtaining funding for a virtual HIV treatment activism training programme which is currently being designed and will launch later in 2021.

The i-Base UK based Treatment Information Service has continued and systems have been put into place to allow staff to work at home.

Demand for information on COVID-19 and the implications for people living with HIV has increased our HTB publication production. As the situation continues and research moving at such a fast pace, we anticipate further demand for resources and information.

HIV i-Base has always been very adept at responding quickly to demand for new information and we will continue to produce up to date information on HIV and COVID-19 as it evolves.

In both the short- and long-term we intend to continue with our core activities for which we believe there remains considerable need, as well as responding to new challenges as they present themselves.

We will continue to explore new funding sources including large charitable foundations.

We are continuing to print our treatment guides, leaflets and related information for HIV positive people and distribute them free. Demand for the printed guides reduced during the lockdown, however, we are now seeing an increase in orders as clinics return to full operation. We have been considering innovative new ways of sharing this information to reflect advances in technology and how people receive information, such as apps and YouTube videos and this now seems all the more important in the current climate.

We are continuing to develop partnerships with institutions and organisations such as WITS and CHAI as well as community groups – particularly for our work on treatment optimisation in LMICs. We are further developing programmes in South Africa and other African countries with AfroCAB and TAC among others.

## **HIV i-Base**

### **Report of the trustees**

**Year ended 31 March 2021**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Status**

HIV i-Base is a charitable company limited by guarantee, incorporated on 28 March 2000 and registered as a charity on 8 August 2000.

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.

##### **Trustees**

HIV i-Base continues to be overseen by the board of Trustees listed on page 8.

Trustees have a personal connection and interest in i-Base's work as well as some experience of charity governance. An induction pack is provided for new Trustees and they are invited to come to the office to meet staff and receive briefings in relation to their particular area of work. Trustees are also invited to meetings and events organised by the organisation develop closer involvement.

##### **Management**

i-Base has a policy that reviews salaries on an annual basis following annual staff reviews. The organisation has linked salaries to NJC salary scales for some years. A review of salaries was conducted in 2020 and the trustees agreed the increase set by the NJC for 2019/2020.

##### **Risk Management**

As part of the annual planning process, the trustees identify the major risks (financial, operational, governance/compliance and external risks) facing the Charity over the coming year.

Each risk is assessed according to the likelihood, and potential impact, and systems and procedures are agreed to manage those risks which are implemented by the trustees and staff. Some of the main risks facing the charity are detailed below and how these risks are being contained:

- Principal fundraising and income risks relating to the cessation in funding from the Monument Trust. The Monument Trust has been a major funder for over 10 years giving unrestricted funding and providing core costs. Mitigation includes a focus on developing new income streams and relationships and close monitoring of income and expenditure. Remaining risks in this category are assessed as medium. The effects that COVID-19 will have on the economy will be significant and in turn are likely to reduce funding opportunities.
- The office lease has been renewed for 3 years with a 25% rent reduction and a rolling break on 4-months' notice. The 4 months' notice period has significantly minimised the financial risk of being tied to a long lease.

## **HIV I-Base**

### **Report of the trustees**

**Year ended 31 March 2021**

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#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
03962064

**Registered Charity number**  
1081905

**Registered office**  
107 Maltings Place  
169 Tower Bridge Road  
London  
SE1 3LJ

**Trustees**  
H Mhereza-Mitchell  
K J Spurgin  
W F M Stokes

**Auditors**  
Azets Audit Services Limited  
2<sup>nd</sup> Floor, Regis House  
45 King William Street  
London  
EC4R 9AN

**Bankers**  
National Westminster Bank plc  
PO Box 83  
Tavistock House  
Tavistock Square  
London  
WC1H 9JA

**Key management personnel**  
Polly Clayden – Co-founder  
Simon Collins – Co-founder  
Suzanne Thompson – General manager

## **HIV I-Base**

### **Report of the trustees**

**Year ended 31 March 2021**

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#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also directors of HIV i-Base for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these 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 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explain in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

#### **Auditors**

On 7 September 2020 Group Audit Services Limited trading as Wilkins Kennedy Audit Services changed its name to Azets Audit Services Limited. The name they practice under is Azets Audit Services and accordingly they have signed their report in their new name.

A resolution for the re-appointment of Azets Audit Services Limited as auditors will be submitted to the Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on

2021 and signed on its behalf by:

.....

**W F M Stokes**

## **HIV I-Base**

### **Independent auditor's report to the members**

**Year ended 31 March 2021**

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#### **Opinion**

We have audited the financial statements of HIV I-Base (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

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

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

#### **Other information**

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

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

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

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

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

## Independent auditor's report to the members

Year ended 31 March 2021

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### Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

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

### Responsibilities of trustees

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

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

### Auditor's responsibilities for the audit of the financial statements

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

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

### Use of our report

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

### John Howard (Senior Statutory Auditor)

For and on behalf of Azets Audit Services Limited  
Chartered Accountants and Statutory Auditor  
Regis House, 45 King William Street  
London, EC4R 9AN

Date

## HIV I-Base

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

Year ended 31 March 2021

|                                                       | Notes | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|-------------------------------------------------------|-------|----------------------------|--------------------------|--------------------|--------------------|
| <b>Income:</b>                                        |       |                            |                          |                    |                    |
| Donations and legacies                                | 2     | 152,493                    | 252,424                  | 404,917            | 824,645            |
| Investment income                                     | 3     | 83                         | -                        | 83                 | 408                |
| <b>Total income</b>                                   |       | <b>152,576</b>             | <b>252,424</b>           | <b>405,000</b>     | <b>825,053</b>     |
| <b>Expenditure:</b>                                   |       |                            |                          |                    |                    |
| Raising funds                                         | 4     | 7,936                      | -                        | 7,936              | 8,384              |
| Charitable activities                                 | 5     | 148,611                    | 277,931                  | 426,542            | 559,207            |
| <b>Total resources expended</b>                       | 6     | <b>156,547</b>             | <b>277,931</b>           | <b>434,478</b>     | <b>567,591</b>     |
| <b>Net income/(expenditure) before transfers</b>      |       | <b>(3,971)</b>             | <b>(25,507)</b>          | <b>(29,478)</b>    | <b>257,462</b>     |
| Transfers between funds                               |       | 3,460                      | (3,460)                  | -                  | -                  |
| <b>Net movement in funds</b>                          |       | <b>(511)</b>               | <b>(28,967)</b>          | <b>(29,478)</b>    | <b>257,462</b>     |
| Fund balances brought forward                         |       | 396,517                    | 98,644                   | 495,161            | 237,699            |
| <b>Fund balances carried forward at 31 March 2021</b> | 12    | <b>396,006</b>             | <b>69,677</b>            | <b>465,683</b>     | <b>495,161</b>     |

The notes on pages 17 to 25 form part of these financial statements.

## HIV I-Base

### Balance Sheet

As at 31 March 2021

|                                                       |       | 2021     |                | 2020     |                |
|-------------------------------------------------------|-------|----------|----------------|----------|----------------|
|                                                       | Notes | £        | £              | £        | £              |
| <b>Fixed assets</b>                                   |       |          |                |          |                |
| Tangible fixed assets                                 | 9     |          | 1,993          |          | 3,338          |
| <b>Current assets</b>                                 |       |          |                |          |                |
| Debtors                                               | 10    | 106,893  |                | 125,937  |                |
| Cash at bank and in hand                              |       | 419,923  |                | 408,384  |                |
|                                                       |       | 526,816  |                | 534,321  |                |
| <b>Creditors:</b> Amounts falling due within one year | 11    | (63,126) |                | (42,498) |                |
| <b>Net current assets</b>                             |       |          | 463,690        |          | 491,823        |
| <b>Net assets</b>                                     |       |          | <b>465,683</b> |          | <b>495,161</b> |
| <b>Funds</b>                                          |       |          |                |          |                |
| Restricted funds                                      |       |          | 69,677         |          | 98,644         |
| Unrestricted funds                                    |       |          | 396,006        |          | 396,517        |
|                                                       | 13    |          | <b>465,683</b> |          | <b>495,161</b> |

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

Approved by the Board on

2021 and signed on their behalf by:

**W F M Stokes**

The notes on pages 17 to 25 form part of these financial statements

**HIV I-Base****Statement of Cash Flows****As at 31 March 2021**

|                                                                           | Note | <b>2021</b><br>£ | <b>2020</b><br>£ |
|---------------------------------------------------------------------------|------|------------------|------------------|
| <b>Cash flow from operating activities</b>                                | 17   | 11,501           | 154,860          |
| <b>Net cash flow from operating activities</b>                            |      | <u>11,501</u>    | <u>154,860</u>   |
| <b>Cash flow from investing activities</b>                                |      |                  |                  |
| Payments to acquire tangible fixed assets                                 |      | (45)             | (4,144)          |
| Interest received                                                         |      | 83               | 408              |
| <b>Net cash flow from investing activities</b>                            |      | <u>38</u>        | <u>(3,736)</u>   |
| <b>Net increase / (decrease) in cash and cash equivalents</b>             |      | 11,539           | 151,124          |
| <b>Cash and cash equivalents at the beginning of the reporting period</b> |      | 408,384          | 257,260          |
| <b>Cash and cash equivalents at the end of the reporting period</b>       |      | <u>419,923</u>   | <u>408,384</u>   |
| <b>Cash and cash equivalents consists of:</b>                             |      |                  |                  |
| Cash at bank and in hand                                                  |      | 419,923          | 408,384          |
| <b>Cash and cash equivalents at end date 2021</b>                         |      | <u>419,923</u>   | <u>408,384</u>   |

The notes on pages 17 to 25 form part of these financial statements

**1. Accounting policies**

**a) General information and basis of preparation**

HIV I-Base is a company limited by guarantee in the United Kingdom. The liability of each member in the event of winding-up is limited to £10. The address of the registered office is given in the charity information on page 8 of these financial statements. The nature of the charity's operations and principal activities are set out on page 1.

The charitable company constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**b) Going Concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**c) Fund accounting**

Funds held by the charity are either:

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for the particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the financial statements

For the year ended 31 March 2021

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1. Accounting policies - continued

d) Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that income will be received.

Donation income including grants; are recognised in full in the Statement of Financial Activities in the year in which they are receivable. Such income is only deferred when the donor specifies that the grant must only be used in future accounting periods. Grants received for specific purposes are treated as restricted funds.

Investment income is included when receivable.

e) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under heading that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. The irrecoverable element of VAT is included with the item of expenses to which it relates. It is categorised under the following headings:

Costs of raising funds are those costs incurred in attracting grants and donation income.

Charitable expenditure comprises of those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them.

Staff costs are allocated between cost headings according to the function of each employee.

f) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include governance costs, administrative office function costs, depreciation and premises costs. They are incurred directly in support of expenditure on the objects of the charitable company.

Governance costs comprise all costs involving the public accountability of the charity and include statutory audit fees.

Support and Governance costs have been allocated across the charitable activities using various percentage allocations.

g) Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost of each asset over their estimated useful lives as follows:

|                  |                            |
|------------------|----------------------------|
| Office equipment | 40% reducing balance basis |
|------------------|----------------------------|

Individual fixed assets costing £200 or more are capitalised at cost.

h) Debtors

Grants repayable and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Notes to the financial statements

For the year ended 31 March 2021

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**1. Accounting policies - continued**

**i) 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 date of acquisitions or opening of the deposit or similar account.

**j) Creditors**

Creditors are recognised when there is 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.

Other creditors and accruals are recognised at their settlement amount due.

**k) Financial instruments**

The charity only has 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 measured at amortised cost using the effective interest method.

**l) Operating leases**

Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease

**m) Foreign currency**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. All exchange differences are reflected in the Statement of Financial Activities.

**n) Tax**

The charitable company is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part II Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**o) Pensions**

The charity contributes to a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the Charity in independently administered funds. The pension cost charge represents contributions payable by the Charity to the scheme.

## Notes to the financial statements

## For the year ended 31 March 2021

## p) Judgements and key sources of estimation uncertainty

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements:

*Useful economic lives of tangible assets*

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 9 for the carrying amount of the property, plant and equipment, and note g for the useful economic lives for each class of assets.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

| 2. Donations and legacies                                      | Unrestricted<br>2021<br>£ | Restricted<br>2021<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|----------------------------------------------------------------|---------------------------|-------------------------|--------------------|--------------------|
| Individual, charitable, corporate and international donations. | 152,493                   | 252,424                 | 404,917            | 824,645            |
|                                                                | <u>152,493</u>            | <u>252,424</u>          | <u>404,917</u>     | <u>824,645</u>     |

In 2021, £252,424 (2020: £630,221) of the donations and legacies income was attributable to the restricted funds, and the remaining £152,493 (2020: £194,424) was attributable to the unrestricted funds.

| 3. Investment income | Unrestricted<br>2021<br>£ | Restricted<br>2021<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|----------------------|---------------------------|-------------------------|--------------------|--------------------|
| Bank interest        | 83                        | -                       | 83                 | 408                |
|                      | <u>83</u>                 | <u>-</u>                | <u>83</u>          | <u>408</u>         |

In 2021, all £83 (2020: £408) of the investment income was attributable to the unrestricted funds.

| 4. Raising funds                    | Unrestricted<br>2021<br>£ | Restricted<br>2021<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|-------------------------------------|---------------------------|-------------------------|--------------------|--------------------|
| Cost of generating voluntary income | 7,936                     | -                       | 7,936              | 8,384              |
|                                     | <u>7,936</u>              | <u>-</u>                | <u>7,936</u>       | <u>8,384</u>       |

In 2021, all £7,936 (2020: £8,384) of the cost of raising funds was attributable to the unrestricted funds.

## HIV I-Base

### Notes to the financial statements

#### For the year ended 31 March 2021

| 5. Charitable activities           | Unrestricted<br>2021<br>£ | Restricted<br>2021<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|------------------------------------|---------------------------|-------------------------|--------------------|--------------------|
| Information services               | 111,455                   | 43,917                  | 155,372            | 168,114            |
| UKCAB                              | -                         | 21,846                  | 21,846             | 30,910             |
| Research and community development | 37,156                    | 171,420                 | 208,576            | 302,669            |
| AFROCAB                            |                           | 40,748                  | 40,748             | 57,514             |
|                                    | <u>148,611</u>            | <u>277,931</u>          | <u>426,542</u>     | <u>559,207</u>     |

In 2020, £539,892 of the expenditure in relation to charitable activities was attributable to the restricted fund, with the remaining £19,315 being attributable to the unrestricted fund.

| 6. Analysis of expenditure           | Direct<br>Costs<br>£ | Support<br>Costs<br>(note 6.1)<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|--------------------------------------|----------------------|-------------------------------------|--------------------|--------------------|
| Costs of generating voluntary income | 6,173                | 1,763                               | 7,936              | 8,384              |
| Information services                 | 110,420              | 44,952                              | 155,372            | 168,114            |
| UKCAB                                | 11,269               | 10,577                              | 21,846             | 30,910             |
| Research and community development   | 177,727              | 30,849                              | 208,576            | 302,669            |
| AFROCAB                              | 40,748               | -                                   | 40,748             | 57,514             |
|                                      | <u>346,337</u>       | <u>88,141</u>                       | <u>434,478</u>     | <u>567,591</u>     |

In 2020, £473,368 of expenditure was attributable to direct costs, with the remaining £94,223 being attributable to support costs.

| 6.1 Support costs                           | Total<br>2021<br>£ | Total<br>2020<br>£ |
|---------------------------------------------|--------------------|--------------------|
| Bank charges                                | 937                | 835                |
| Communications                              | 886                | 2,398              |
| Computer costs                              | 4,122              | 4,912              |
| Depreciation                                | 1,390              | 2,183              |
| Postage, stationery and sundries            | 6,050              | 9,148              |
| Rent, rates and insurance                   | 46,501             | 46,992             |
| Staff costs                                 | 17,266             | 19,819             |
| Subscriptions                               | 461                | 40                 |
| Travel, subsistence & conference attendance | -                  | 161                |
| Governance costs:                           | -                  | -                  |
| Accountancy costs                           | 3,428              | 1,135              |
| Auditors remuneration (note 6.2)            | 7,100              | 6,600              |
|                                             | <u>88,141</u>      | <u>94,223</u>      |

## HIV I-Base

### Notes to the financial statements

#### For the year ended 31 March 2021

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#### 6.2 Governance costs

The auditor's remuneration amounts to audit fee of £7,100 (2020: £6,600). Variance is mostly due to under-accruals in previous year.

#### 7. Staff costs and remuneration

|                                                                                                     | 2021<br>£      | 2020<br>£      |
|-----------------------------------------------------------------------------------------------------|----------------|----------------|
| Gross wages and salaries                                                                            | 187,331        | 183,814        |
| Employer's national insurance costs                                                                 | 14,813         | 15,157         |
| Pension Contributions                                                                               | 3,627          | 3,508          |
|                                                                                                     | <u>205,771</u> | <u>202,479</u> |
|                                                                                                     |                |                |
|                                                                                                     | Number         | Number         |
| The average number of employees during the year<br>Calculated on a full time equivalent basis, was: | <u>6</u>       | <u>6</u>       |

No employee received remuneration amounting to more than £60,583 in the year (2020: £60,000).

Trustees received no remuneration and were not reimbursed for any of their expenses in the year.

The key management of the charitable company comprise the trustees, the two co-founders, and the office and finance manager. The Trustees did not receive any remuneration for this role.

The total employee benefits of the key management personnel of the charitable company were £167,070 (2020: £159,697)

#### 8. Net incoming/(outgoing) resources for the year

|                                            | 2021<br>£     | 2020<br>£     |
|--------------------------------------------|---------------|---------------|
| This is stated after charging:             |               |               |
| Depreciation                               | 1,390         | 2,183         |
| Auditors remuneration – audit services     | 7,100         | 6,600         |
| Auditors remuneration – non audit services | 2,040         | 1,135         |
| Operating lease rentals – property         | <u>37,296</u> | <u>37,296</u> |

## HIV I-Base

### Notes to the financial statements

#### For the year ended 31 March 2021

|                                                           |                |                         |
|-----------------------------------------------------------|----------------|-------------------------|
| <b>9. Tangible fixed assets</b>                           |                |                         |
| <b>Cost</b>                                               |                | <b>Office equipment</b> |
| At 1 April 2020                                           |                | £                       |
| Additions                                                 |                | 27,840                  |
|                                                           |                | 45                      |
| At 31 March 2021                                          |                | 27,885                  |
| <b>Depreciation</b>                                       |                |                         |
| At 1 April 2020                                           |                | 24,502                  |
| Charge for the year                                       |                | 1,390                   |
| At 31 March 2021                                          |                | 25,892                  |
| <b>Net book value</b>                                     |                |                         |
| At 31 March 2021                                          |                | <b>1,993</b>            |
| At 31 March 2020                                          |                | <b>3,338</b>            |
| <b>10. Debtors</b>                                        | <b>2021</b>    | <b>2020</b>             |
|                                                           | £              | £                       |
| Grants repayable                                          | 45,376         | 114,643                 |
| Prepayments and accrued income                            | 60,825         | 10,125                  |
| Other debtors                                             | 692            | 1,169                   |
|                                                           | <b>106,893</b> | <b>125,937</b>          |
| <b>11. Creditors: amounts falling due within one year</b> | <b>2021</b>    | <b>2020</b>             |
|                                                           | £              | £                       |
| Amounts payable                                           | 3,833          | 8,960                   |
| Taxation and social security                              | 5,297          | 4,937                   |
| Other creditors                                           | 1,065          | 1,061                   |
| Accruals and deferred income (note 11.1)                  | 52,931         | 27,540                  |
|                                                           | <b>63,126</b>  | <b>42,498</b>           |
| <b>11.1 Deferred Income</b>                               | <b>2021</b>    | <b>2020</b>             |
|                                                           | £              | £                       |
| Balance at 1 April 2020                                   | 27,540         | 222,268                 |
| Amount deferred during the year                           | 44,291         | 20,000                  |
| Amount released to income during the year                 | (27,540)       | (214,728)               |
| Balance at 31 March 2021                                  | <b>44,291</b>  | <b>27,540</b>           |

Deferred income includes income received in the 2020/2021 financial year but pertains to the 2021/2022 year.

## HIV I-Base

### Notes to the financial statements

For the year ended 31 March 2021

#### 12. Analysis of net assets between funds

|                       | Unrestricted funds<br>£ | Restricted funds<br>£ | Total funds<br>£ |
|-----------------------|-------------------------|-----------------------|------------------|
| Tangible fixed assets | 1,993                   | -                     | 1,993            |
| Current assets        | 457,139                 | 69,677                | 526,816          |
| Current liabilities   | (63,126)                | -                     | (63,126)         |
|                       | <b>396,006</b>          | <b>69,677</b>         | <b>465,683</b>   |

#### 13. Statement of funds

|                                  | 1 April 2020<br>£ | Incoming resources<br>£ | Resources expended<br>£ | Transfer<br>£ | 31 March 2021<br>£ |
|----------------------------------|-------------------|-------------------------|-------------------------|---------------|--------------------|
| <b>Restricted funds</b>          |                   |                         |                         |               |                    |
| AFROCAB                          | 44,970            | -                       | (40,748)                | (3,460)       | 762                |
| UKCAB                            | 30,033            | 37,087                  | (21,846)                | -             | 45,274             |
| Information services             | 23,641            | 43,917                  | (43,917)                | -             | 23,641             |
| Research & community development | -                 | 171,420                 | (171,420)               | -             | -                  |
| <b>Unrestricted funds</b>        |                   |                         |                         |               |                    |
| General                          | 396,517           | 152,576                 | (156,547)               | 3,460         | 396,006            |
| <b>Total Funds</b>               | <b>495,161</b>    | <b>405,000</b>          | <b>(434,478)</b>        | <b>-</b>      | <b>465,683</b>     |

#### AFROCAB:

Funds held on behalf of Afrocab relate to grants made to Afrocab by various donors to enable them to establish a network of HIV positive people and advocates across Sub-Saharan Africa based loosely on the UKCAB network established in the UK by HIV i-Base. The group organises meetings on HIV treatment, access to treatment and other topics as well as working with international organisations such as the WHO to canvas opinions from HIV positive people and advocates.

#### UKCAB:

Restricted funds relating to the UKCAB are those donated by a number of donors for the specific purpose of covering attendance costs at UKCAB meetings for those delegates from outside London. These include travel, accommodation and other expenses such as childcare costs.

#### Research & community development:

Restricted funds relating to Community Outreach Overseas are those granted by WITS RH and HIV Institute for the specific purpose of covering costs relating to publications such as print and design costs, travel to meetings, accommodation and other expenses such as ground transport.

## HIV I-Base

### Notes to the financial statements

For the year ended 31 March 2021

#### 13.1 Statement of funds – Prior year

|                                     | 1 April<br>2019<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfer<br>£ | 31 March<br>2020<br>£ |
|-------------------------------------|----------------------|----------------------------|----------------------------|---------------|-----------------------|
| <b>Restricted funds</b>             |                      |                            |                            |               |                       |
| AFROCAB                             | 4,142                | 98,342                     | (57,514)                   | -             | 44,970                |
| UKCAB                               | 4,173                | 56,770                     | (30,910)                   | -             | 30,033                |
| Information services                | -                    | 191,755                    | (168,114)                  | -             | 23,641                |
| Research & community<br>development | -                    | 283,354                    | (283,354)                  | -             | -                     |
| <b>Unrestricted funds</b>           |                      |                            |                            |               |                       |
| General                             | 229,384              | 194,832                    | (27,699)                   | -             | 396,517               |
| <b>Total Funds</b>                  | <b>237,699</b>       | <b>825,053</b>             | <b>(567,591)</b>           | <b>-</b>      | <b>495,161</b>        |

#### 14. Operating lease commitments

|                                                                   | 2021<br>£     | 2020<br>£     |
|-------------------------------------------------------------------|---------------|---------------|
| The minimum annual rentals under operating leases are as follows: |               |               |
| Within one year                                                   | 33,480        | 37,296        |
| Between one and five years                                        | 33,480        | -             |
|                                                                   | <u>66,960</u> | <u>37,296</u> |

#### 15. Related party disclosure

There were no related party transaction for the current year or the prior years.

#### 16. Ultimate controlling party

The charitable company is considered to have no ultimate controlling party.

#### 17. Reconciliation of net income/(expenditure) to net cash flow from operating activities

|                                       | 2021<br>£     | 2020<br>£      |
|---------------------------------------|---------------|----------------|
| Net income/(expenditure) for year     | (29,478)      | 257,462        |
| Interest receivable                   | (83)          | (408)          |
| Depreciation of tangible fixed assets | 1,390         | 2,183          |
| (Increase) / decrease in debtors      | 19,044        | 99,366         |
| Increase / (decrease) in creditors    | 20,628        | (203,743)      |
|                                       | <u>11,501</u> | <u>154,860</u> |