

**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  
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EC4R 9AN

**Bankers**  
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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 Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<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	<b>2022</b> £	<b>2021</b> £
<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>		<u>419,923</u>	<u>408,384</u>
<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
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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 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Individual, charitable, corporate and international donations.	136,014	683,124	819,138	404,917
	136,014	683,124	819,138	404,917

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 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Bank interest	21	-	21	83
	21	-	21	83

In 2022, all £21 (2021: £83) of the investment income was attributable to the unrestricted funds.

4. Raising funds	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Cost of generating voluntary income	8,092	-	8,092	7,936
	8,092	-	8,092	7,936

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 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
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 Costs £	Support Costs (note 6.1) £	Total 2022 £	Total 2021 £
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 2022 £	Total 2021 £
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. Tangible fixed assets</b>		
<b>Cost</b>		<b>Office equipment</b>
At 1 April 2021		<b>£</b>
Additions		27,885
		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		<b>2,655</b>
At 31 March 2021		<b>1,993</b>
<b>10. 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. 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 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.

## HIV I-Base

### Notes to the financial statements

For the year ended 31 March 2022

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

	Unrestricted funds £	Restricted funds £	Total funds £
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 £	Incoming resources £	Resources expended £	Transfer £	31 March 2022 £
<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 2020 £	Incoming resources £	Resources expended £	Transfer £	31 March 2021 £
<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>

##### 14. Operating lease commitments

The minimum annual rentals under operating leases are as follows:

	2022 £	2021 £
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 £	2021 £
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>