

BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV

England & Wales · Charity number 1148196

Details

Other names BASHH

Status Registered

Legal form Charitable company

Company number [07863350](#)

Registered 2012-07-18

Register [View on the Charity Commission register](#)

Contact

Address Bashh
437 & 439 Caledonian Road
London
N7 9BJ

Phone 01543 442190

Email admin@bashh.org

Website www.bashh.org

Activities

Objects: 1 TO PROMOTE, ENCOURAGE AND IMPROVE THE STUDY AND PRACTICE OF DIAGNOSING, TREATING AND MANAGING SEXUALLY TRANSMITTED INFECTIONS, HIV AND OTHER SEXUAL HEALTH PROBLEMS.2 TO INNOVATE AND DELIVER EXCELLENT TAILORED EDUCATION AND TRAINING TO HEALTH CARE PROFESSIONALS, TRAINERS AND TRAINEES IN THE UK.3 TO DETERMINE, MONITOR AND MAINTAIN STANDARDS OF GOVERNANCE IN THE PROVISION OF SEXUAL HEALTH AND HIV CARE.4 TO ADVANCE PUBLIC HEALTH IN RELATION TO SEXUALLY TRANSMITTED INFECTIONS, HIV AND OTHER SEXUAL HEALTH PROBLEMS.5 TO CHAMPION AND PROMOTE GOOD SEXUAL HEALTH AND PROVIDE EDUCATION TO THE PUBLIC.

Activities: To promote, encourage and improve the study and practice of diagnosing, treating and managing sexually transmitted infections (STI), HIV and other sexual health problems. To champion and promote high quality standards in the multidisciplinary speciality of Genitourinary Medicine and in all individuals and all services providing STI, HIV and sexual health care.

Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- Northern Ireland
- Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£925,964	£1,242,699	£1,495,444	2
2024-07-31	£841,088	£1,234,331	£1,755,634	1
2023-07-31	£755,975	£758,099	£1,937,120	0
2022-07-31	£714,151	£647,111	£1,932,414	0
2021-07-31	£479,510	£476,564	-	-

Trustees

Name	Role	Appointed
Dr Cara Saxon	Chair	2024-01-26
Dr Anne Oliver		2024-01-26
Dr Christopher Ward		2022-01-07
Dr Clare Elizabeth Wood		2026-01-23
Dr Jonathan William Shaw		2026-01-23
Dr Kajal Verma		2024-01-26
Dr Katarina Prime		2024-01-26
Dr Luciana Rubinstein Szaniecki		2026-01-23
Dr Malika Mohabeer Hart		2026-01-23
Dr Matthew Christopher Stuart Grundy-Bowers		2022-01-07
Dr Michael Rayment		2023-01-13
Jara Phathey		2026-01-23
Jodie Crossman		2023-01-13
Joshua Anderson		2024-01-26
Nathan John Burley		2026-01-23
Professor Claudia Estcourt		2021-01-08
Professor Matthew David Phillips		2022-01-07

Accounts

BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV (BASHH)
(A Company Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV (BASHH)
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BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV (BASHH)
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 JULY 2024**

Trustees	Dr C Dewsnap, President (resigned 26 January 2024) Prof M D Phillips, President (appointed 26 January 2024) Dr K Manavi, Vice President (resigned 26 January 2024) Dr D R Phillips, Vice President (appointed 26 January 2024) Dr D R Phillips, General secretary (resigned 26 January 2024) Dr C Saxon, General secretary (appointed 26 January 2024) Prof M D Phillips, Treasurer (resigned 26 January 2024) Dr A Oliver, Treasurer (appointed 26 January 2024) Dr R E MacDonald, Clinical Governance Committee Chair Dr C Ward, Conference & Communications Secretary Dr S Forsyth, Education Committee Chair (resigned 26 January 2024) Prof M C S Grundy-Bowers, Education Committee Chair (appointed 26 January 2024) Dr C Dewsnap, Immediate past president (appointed 26 January 2024) Dr M Rayment, Fellow Prof C Estcourt, Fellow Dr D Bansal, Fellow (resigned 26 January 2024) Prof M C S Grundy-Bowers, Fellow (resigned 26 January 2024) Dr L J Haddow, Fellow (resigned 26 January 2024) Dr K Prime, Fellow (appointed 26 January 2024) Dr J Evans-Jones, Fellow (appointed 26 January 2024) Mr H Mohamed, Fellow (appointed 26 January 2024) Dr S Brady, Fellow Ms R Lowbury, Lay Fellow (resigned 26 January 2024) Mr J Anderson, Lay Fellow (appointed 26 January 2024) Dr L Henderson, Dr in training Rep Ms J Crossman, Nurse Rep Mr H A Clarke, Health Adviser Rep Dr G L Forbes, Speciality Dr Rep (resigned 26 January 2024) Dr K Verma, Speciality Dr Rep (appointed 26 January 2024)
Company registered number	07863350
Charity registered number	1148196
Registered office	BASHH, C/O Executive Business Support Stowe House St. Chad's Road Lichfield Staffordshire WS13 6TJ
Company secretary	Dr C Saxon
Independent auditor	Sayer Vincent LLP 110 Golden Lane London EC1Y 0TG

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
(CONTINUED)
FOR THE YEAR ENDED 31 JULY 2024

Bankers

Lloyds TSB
PO Box 1000
Andover
BX1 1LT

St James' Place Wealth Management PLC
St James' Place House
1 Tetbury Road
Cirencester
GL7 1FP

Sarasin & Partners LLP
Juxon House
100 St Paul's Churchyard
London
EC4M 8BU

Solicitors

Gibson & Co, Solicitors
110 Golden Lane
London

BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV (BASHH)
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JULY 2024

The trustees present their report and the audited financial statements for the year ended 31 July 2024.

Reference and administrative information set out on page 1 and 2 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

OBJECTIVES AND ACTIVITIES

Purposes and Aims

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Public Benefit

The Association has maintained and increased its commitment to public benefit, as demonstrated in this report and referenced in the Object of our Association 'to champion and promote good sexual health and provide education in relation to sexually transmitted infections, HIV and other sexual health problems to the public'. The Association's work, across all sectors of the community, in representing the interests of sexual health services, in advancing public health, in championing and promoting good sexual health and high-quality standards of care, as well as providing education to the public and health care professionals, all benefit the public.

BASHH's work in delivering modern educational programmes, developing cutting edge guidance and information commission assured patient resources, and in seeking to support and influence decision makers in local and national government, are all aimed at safeguarding high quality, confidential sexual health services for the public benefit. BASHH has a dedicated public engagement group and area of the website.

The BASHH guidelines sit on the public facing side of the BASHH website. The process used by the Association to produce its guidelines was re-accredited by NICE in 2021. NICE has in 2024 ended its accreditation scheme and so future guidelines will no longer feature the NICE accreditation logo. This affects all organisations that were a part of the scheme. The guidelines production process remains unchanged and is still in line with best practice standards set out by the NICE scheme. BASHH will keep under review and consider alternative ways to validate and demonstrate accountability for guidelines production, recognising the importance of high quality, evidence based guidelines to support us to achieve our charitable objects. The guideline section remains the most visited area of the website. Our Standards for the Management of STIs are widely endorsed and are used by commissioners in service specifications and to measure performance. The Association also provides support to local and national government through expert advice, representation, and briefing papers to promote good sexual health for the entire health community.

The trustees confirm that the association has fully complied with its duty to have regard to public benefit in accordance with the Charity Commissions public benefit guidance and has met the requirements set out in our Objects.

Objectives, Activities and Performance

The charity's main activities and who it tries to help are described below. All its charitable activities focus on providing high quality education and training, as well as leadership for those delivering sexual health and HIV services and are undertaken to further the British Association for Sexual Health & HIV's charitable purposes for the public benefit.

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JULY 2024

Mission Statement

BASHH Aims:

- To be the lead professional representative body for those practising sexual health including the management of STIs and HIV in the UK
- To innovate and deliver excellent tailored education and training to health care professionals, trainers and trainees
- To determine, monitor and maintain standards of governance in the provision of sexual health and HIV care
- To advance public health in relation to STIs, HIV and other sexual health problems
- To champion and promote good sexual health and provide education to the public.

Education Committee

Chair: Professor Matthew Grundy-Bowers

The Education Committee (EC) is responsible for facilitating the delivery of the BASHH's vision, values and service priorities through education, training and development. The Special Interest Groups (SIGs), Conference chair, STI Foundation, BASHH HIV/STI course, and International Journal of STD & AIDS and the STI journals either report into or have a presence on the committee. The committee oversees the development and maintenance of educational programmes for nurses, doctors and the wider MDT specifically in HIV, the management of STIs and related conditions.

The focus has now been on resetting and refocusing our attention on the needs of our members and the patients they serve. While we have held increasing numbers of in person events, making sure we are sustainable both financially and environmentally, and ensuring accessibility has meant embracing the new ways of working (such as virtual events).

The Special interest groups (SIGs)

The SIGs lead on the development of guidance documents, educational materials and events within their specialist areas. They run a number of well-known study days including the ABC of sexual function and genital dermatology and genital dermatology PLUS study days. The SIGs also generate publications, and in collaboration with other BASHH groups and external organisations make recommendations and review and respond to various documents on behalf of BASHH. Individual reports detailing specific contributions are available within the BASHH Annual Review.

In addition to this, there has been several educational events including the SAS Doctors conference, HIV masterclass, BASHH HIV/STI course, and the DipGUM revision course.

STASHH (Student and Trainee Association for Sexual Health & HIV) has continued to offer educational opportunities, taster days and other engagement events to those resident doctors interested in pursuing a career in GUM/HIV. These activities have undoubtedly contributed to improved recruitment of specialty trainees in 2024.

BASHH scientific meetings

The Education Committee is responsible for facilitating the three BASHH scientific meetings (BSM) per year. Two of these are delivered virtually, and the third (spring) is delivered hybrid. These well received scientific events are free for BASHH members attracting large numbers of delegates. Each scientific meeting is delivered by two SIGs in a two part structure.

The Winter BSM, a virtual event in January 2025, was hosted by the Gender and Sexual Minorities SIG and the HIV and Blood Borne Viruses SIG. The first session was on monitoring gender affirming hormones in sexual health, while the second session was on vaginitis in trans masculine population. The second part delivered by BBV and HPV SIG commenced with a presentation on doxy PEP, followed by updates on Hepatitis B treatments, cure, and Hepatitis vaccination.

The Spring BSM was a hybrid event and hosted by the Bacterial STI SIG and the Public Health SIG. The first part of this meeting presented the UKHSA strategic approach to STIs by Dr Caisey Pulford. This was followed by a session on emerging concepts, which included asymptomatic STI testing, DoxyPEP and 4CMenB vaccination for gonorrhoea. The second part of the meeting by the public health SIG explored optimising existing public health approaches including partner notification, diagnostic stewardship, and health promotion and condoms. It was an

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honour to have Dr Parameswaran Sashidharan in person at the meeting to receive his Honorary Life Fellowship. Dr Sashidharan entertained and inspired the audience with his career journey in the field.

The Autumn BSM was again virtual and hosted by the sexual violence and domestic abuse SIG and the HPV SIG. The first part was led by the sexual violence and domestic abuse SIG who presented the acceptability of sexual violence enquiry, and the outcomes of the sexual violence and domestic abuse survey and outcomes of a collaborative pilot. The final sessions of the autumn BSM was devoted to HPV and cervical cytology.

Scholarships, Fellowships and Travel awards

The EC last year secured funding for a remunerated fellowship this year. Lisa Walton, an Advanced Clinical Practitioner in Derby was appointed to lead a national project mapping the nursing and health advising workforce across the UK. The undergraduate prize winners were Lucy Rabuszeko (Brighton and Sussex Medical School) - won for her essay 'Factors and presenting symptoms associated with intestinal spirochaetosis in men who have sex with men: a systematic review' and Ama Appiah (University of Oxford) - won for her entry 'Reproductive Justice and Contraception: An Intersectional Approach to Black British Women'. We are excited about 2025 and the education events that will inform and inspire.

Clinical Governance Committee (CGC)

Chair: Dr Rona MacDonald

Secretary: Mr Hu Clarke

Membership

This committee consists of regional representative from all the branches in England, and a representative from each of the UK devolved nations, Northern Ireland, Scotland, and Wales. In addition, there are professional group representatives from Nurses, Health Advisers, Pharmacists, Staff & Associate Specialists, and Doctors in Training. Other groups within BASHH feed into this committee: The Clinical Effectiveness Group, the Clinical Standards Unit, the National Audit Group, the Integrated Information Group and the Web Team.

Objectives

- To implement strategies and policies of BASHH as approved by the Governing Board
- To oversee, set and monitor standards and specifications relating to BASHH
- To identify areas of best clinical practice and promote their adoption whilst recognising local variation in capacity, infrastructure and policy
- To identify regional and individual clinic difficulties and support such services to explore solutions to issues, mobilise support and suggest action plans.

Significant activities / Outputs 2023-2024

- 3 virtual meetings and 1 face to face meeting during Spring Conference
- Supported BASHH Mpox response
- Ongoing input to National PGDs.

Future Plans

- To support BASHH in assessing workforce numbers
- Support BASHH with promoting GU training and recruitment
- To support BASHH to lead on the development of coherent holistic sexual health strategies for all four nations in the UK.

Conference and Communications Group

Chair: Dr Chris Ward

Membership

The committee consists of representatives of professional or BASHH groups including SAS doctors, doctors in training, Racially Minoritised Communities SIG, nurses and health advisors.

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Objectives

- To deliver annual national conference
- To deliver joint FSRH/BASHH conference annually
- To support other conferences significant to BASHH e.g. SAS conference
- To support other webinars and educational meetings e.g. IUSTI webinars
- To provide conference symposiums and scholarships at other conferences e.g. IUSTI.

Significant activities

- Delivered annual face to face conference in Bournemouth 17-19th June
- Delivered virtual annual Joint BASHH/FSRH conference 24th April
- Supported IUSTI with BASHH led symposium on behalf of the BBV SIG 13th September
- Supported IUSTI with webinars over the year.

Performance / Outputs in the year 2023-24

- BASHH conference
 - Total attendees: 621, of which 508 were delegates with 113 exhibitor personnel
 - 72 speakers, 197 posters and 42 oral presentations including nurses/HA/undergrads
 - Surplus share from sponsorship/registration: £35,961
 - Evaluation: 29/31 sessions scored an average mark >4/5, with total range for average mark 3.94 4.77/5.
- Joint FSRH/BASHH conference
 - Over 400 virtual attendees
 - Split BASHH/FSRH program
 - 4.5/5 average weighting for event, 4.5/5 average weighting for education
 - Feedback collated by FSRH - 55% Excellent, 39% Good, 6% Average
 - Good verbal feedback from delegates on the day.
- IUSTI Europe conference
 - Over 300 face to face attendees
 - 37 delegates from BASHH
 - BBV SIG Symposium on prevention well received
 - Formal feedback to follow (not released by IUSTI yet)
 - 5 scholarships awarded, will present feedback to members at Bitesize in October 2025
 - Request for BASHH symposium in 2025 in Athens.

Future plans

- Deliver Joint FSRH/BASHH conference for around Easter 2025. Awaiting decision on if virtual or face to face
- Plan and deliver face to face Annual BASHH conference 08-11th June 2025 in Edinburgh
- Continue to support partners in IUSTI, RCP and RCGP with webinars at their national conferences, request for symposium at RCOG.

Public, Media and Website Activities

Objectives

To provide an effective and expert-driven press office to support high quality and informed coverage of sexual health across the public discourse, and to ensure BASHH is seen as the 'go to' organisation for sexual health expertise.

Significant activities

The BASHH press office – which continues to be professionally managed by M+F Health - has successfully ensured BASHH's voice is represented across a wide range of broadcast and traditional media outlets in the last twelve months, supporting widespread national coverage on a range of priority interest areas. Activity has helped to ensure that BASHH continues to represent a key source of trusted commentary on sexual health topics, with coverage including key media stories around increasing rates of sexual infection, the publication of the Local Government Association's 'Breaking Point' report, bringing attention to the growing challenges faced by sexual health services across the UK, and the Women and Equalities Committee report on the prevalence of STIs in young people.

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Performance/Outputs in the year 2023-24

Regular updates have also been published on the news section of the BASHH website, helping to showcase the release of relevant educational and training resources, as well as to highlight various BASHH statements on policy and service developments.

Future plans

With a new UK Government in place, it will be increasingly important to facilitate BASHH's input into political and policy narratives, helping to ensure that BASHH's share of voice can achieve cut-through in support of core policy ambitions. This will be achieved by close working with BASHH's public affairs functions, and further solidifying BASHH's presence across both national and local media outlets, providing swift and informed responses to incoming press enquiries, alongside proactive engagement where BASHH can drive stories. The press office will continue to work with government departments, sector partners, and journalists across the UK to ensure the voice of experts remain at the forefront of national conversations on sexual health.

Social and Digital Media

Objectives

To ensure BASHH is fully supported with ongoing social media communications and high-quality delivery outputs reaching key stakeholders, including BASHH members, policymakers, other healthcare professionals (including pre-speciality through LoveGUM) and service users/the wider public. BASHH's core social media channels are X (formerly Twitter), Facebook, Instagram and LinkedIn.

Significant activities and performance / outputs in the year 2023-24

Social media communications continue to be professionally managed by M+F Health. Since August 2023, BASHH's engagement on X has improved significantly. From August to December 2023, the engagement rate consistently ranged between 2-3%, meeting industry standards. Since January 2024, the rate has surpassed 3%, exceeding those standards.

518 new followers (net) were achieved on X between the 2023 audit and July 2024. M+F Health has also supported BASHH in securing blue tick verification on X to enhance credibility. On Instagram, followers increased by 27% over this period, rising from 1,876 in August 2023 to 2,385 by July 2024. Alternative (alt) text is now included in every social media post across all platforms, to improve accessibility. BASHH's first paid social media campaign, launched in December 2023 across LinkedIn, X, Facebook, and Instagram, generated 1.3 million impressions and over 10,000 link clicks, setting key benchmarks for future activity. Proposals have also been developed to set out considerations around the potential benefits and challenges of increased BASHH presence on TikTok.

Social media activity was dialled up for the 2024 Annual BASHH Conference. Highlights included 16 'tiny mic' interviews and 60+ Instagram Stories. The #BASHH2024 hashtag gained 1,438 interactions on X (3% increase from 1,400 in 2023), with a reach of over 541,000 on X (289% increase from 139,000 in 2023), and organic posts alone drove 488 people to the conference website. Instagram also saw a notable increase, with 117 new followers during June (58% increase from 74 in June 2023).

Future plans

- Sustain the current level of activity, and identify ways to maximise natural, and created peaks of activity
- Promote BASHH owned initiatives, awareness days and collaboration opportunities through increased working with sector partners
- Further explore BASHH's potential presence on TikTok as a means of promoting BASHH activities and messages to a wider audience, including monitoring for other sector organisations joining the platform
- Support closer integration with other core BASHH external suppliers, to support an increasingly cohesive communications approach to BASHH members and the wider public.

LoveGUM Campaign

Objectives

- Raise awareness of what a career in GUM involves, its unique benefits, and dispel myths about the profession—e.g., that the specialty is oversubscribed.

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- Showcase that careers in GUM are rewarding (you can make a real difference to peoples' lives); varied (fields of work/ work places can include forensic medicine, refugee/ asylum centres and prisons); challenging (there are a variety of acute elements in treating GUM and HIV); flexible (GUM has one of the highest proportions of medics working less than full time) and worldly (there is scope to travel whilst training and whilst on the job).
- Showcase the broad, interesting, and rewarding range of paths that careers in GUM can take.
- Signpost a clear call to action; considering GUM as a viable career choice.

Significant activities and performance/outputs in the year 2023-24

In July 2023, M+F Health was appointed to provide communications and delivery support for the 'LoveGUM' campaign, designed to raise awareness of the specialty and drive recruitment into GUM. The first phase of the campaign, featuring surveys and focus groups, yielded valuable career choice insights, with over 663 survey responses (75% completion rate) and input from 13 participants across various career stages and regions.

Building on these insights, campaign branding and messaging was developed, featuring a microsite developed in partnership with Light Media. The site offers a wealth of resources, including quotes from trainees, FAQs, and campaign materials. A dedicated "Support the Campaign" section provides downloadable assets for stakeholders.

The campaign's PR launch in June 2023 achieved wide-reaching success, securing 61 pieces of media coverage across national and regional outlets, including The Independent and Evening Standard. This resulted in over 184 million 'opportunities to see' and 2 million impressions across social platforms. The campaign gained significant support from key sector partners, including Brook, THT, FSRH, BHIVA, GLADD, Fast Track Cities, HIVTA, BHA, Sexpression, NAT and the BIA.

Future plans

The third phase of the campaign will be delivered between July 2024 to October 2024 and will consist of an influencer campaign to extend reach and visibility around launch, a series of webinar/professional sector events to engage junior doctors and medical trainees and a social media advertising campaign to raise awareness of and drive attendance to the national GUM taster day in October.

Beneficiaries of Our Services

BASHH beneficiaries are members of the association and any members of the public or medical profession who access our freely available web resources. BASHH does not operate fundraising activities [from the public or calling for donations] this is very clear in our Charity Commission declaration. BASHH's primary income streams are from membership fees and income from conferences and other delegate fees from teaching and training activities.

Investment Review

BASHH investments are contained within two investment portfolios. BASHH engages two investment companies to manage these portfolios Sarasin & Partners and St James Place. These are reviewed on an annual basis with the companies to review performance and to ensure that the investments meet BASHH's charitable, social and ethical values.

BASHH investments performance is measured against market average and in the previous financial year the investments performed similar to the market average. The investments are held to provide BASHH with reserves for any unforeseen events, to provide BASHH with addition income to support charitable activities and to provide reserves for future projects.

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FINANCIAL REVIEW

This year, BASHH has seen a significant increase in financial activity which has been both planned and accounted for. There has been a continued shift in focus in delivering activities across the organisation, including: the appointment of a Chief Executive Officer, ongoing national guidelines development, an upgraded website and the LoveGUM recruitment campaign. All these activities serve to further BASHH's objectives and investment in the future. They have required mobilisation of reserves which was planned. The investment portfolio has performed strongly, in addition to increased income from membership, events and the STI Foundation. These gains have offset a significant proportion of the increased expenditure. BASHH will have a deficit in 2024, and is it predicted that this will continue into the next financial year.

The audited figures are:

Income	£841,088	(2023	£755,975)
Expenditure	£1,234,331	(2023	£758,099)
Net losses	-£393,243	(2023	-£2,124)
Net movement in funds	-£181,486	(2023	-£1,679)

BASHH has been in a process of transition as the Chief Executive Officer settles into post. There has been a review of the budget and a new annual budgeting cycle implemented which will allow targets to be aligned and performance against budget to be tracked in the short, medium and long-term. These practical and structured changes will improve the Board's ability to scrutinise performance and assess the feasibility of proposed expenditure.

In relation to financial risk, funding is derived through a membership model and the rates for all membership categories increased by 3% in August 2024. This will provide only a small uplift in income but is a preventative measure to protect against a very steep uplift in the forthcoming years to account for inflation and increased activity.

BASHH banks across three differing companies, the underlying assumption being that each bank insures the first £85,000 of investment and so once the three accounts have each achieved £85,000 sums, BASHH will then have a minimum of £255,000 at its disposal should there be significant shifts in the economy.

Principal Funding Sources

Income for the charity comes from investments, membership subscriptions, and educational events.

At 31 July 2024, the charity has total reserves of £1,755,634 (2023: £1,937,120). This comprised of £10,637 (2022: £4,150) restricted reserves, £10,000 (2023: £10,000) endowment fund, and £1,734,997 (2023: £1,922,970) unrestricted reserves. Unrestricted reserves have decreased by £187,973 (decrease of £1,679 in 2023).

RESERVES POLICY AND GOING CONCERN

Investment and Reserves policy

The Trustees aim to invest BASHH reserves within Charity Commission guidelines:

Taking financial advice where appropriate, giving due continuous and careful consideration of risk / diversification / protection, and allowing for sufficient access to maintain a contingency for the running of BASHH.

Guidance Notes:

CC14: Investment of Charitable Funds: Basic Principles (version January 2017)

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/581814/CC14_new.pdf

CC19 - Charities' Reserves (version February 2017) <https://www.gov.uk/government/publications/charities-and-reserves-cc19>

Reserves

The Trustees' intention is to maintain the level of reserves at an amount sufficient for the Association to function for at least two years in the event that it does not receive any further income. The trustees consider the investments

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of £1,881,032 (2023: £1,917,503) to form part of the charity's free reserves as they are able to access the income and/or capital as required. Free reserves of £1,734,997 (2022: £1,922,970) are in keeping with the reserves policy as committed costs for the next two years can be covered by disinvesting the investments if required.

Going Concern

BASHH is required to submit a narrative as to its status as a going concern. As mentioned above, there are significant reserves and there are now sufficient reserves that if BASHH were to continue its current spending plans and there was no further income, that could be maintained for at least another two years. BASHH is therefore a going concern.

This overview should be used in conjunction with BASHH Risk Management and should highlight any items not contained there.

PRINCIPAL RISKS AND UNCERTAINTIES

David Phillips, Vice-President

Reference: Risk Map 2023-2024

BASHH uses a Risk Management Plan as a tool to identify potential risks which the charity may encounter. The plan identifies the source of potential risks, assesses each against criteria of seriousness and likely frequency, and makes recommendations on mitigating the risk including the identification of responsible individual(s). The plan is reviewed annually by the BASHH Finance and Governance Committee before being taken to the Board of Trustees for further amendments and approval.

BASHH reviewed its Risk Management Plan during the year to identify new potential risks which the charity may encounter as well as reviewing and updating mitigations to already recognised risks. The Risk Matrix was updated by the Finance and Governance Committee and reviewed and approved by the board on 8th September 2023. New risks and updates are summarised immediately below and Principal Risks are detailed in the following section.

- Board officers lacking relevant skills. Mitigation:
 - BASHH has award 'programmed activities' remuneration for certain non-trustee staff to take on competitive roles like CSU and CEG.
 - BASHH treasurer is a member of the honouree treasurer association
- Loss of key personnel, and operational difficulty. Mitigation:
 - BASHH has SOPs with the BASHH secretariat which is good for corporate memory
 - BASHH has the new Assistant General Secretary role who supports the officers
- Security & cyber threats. Mitigation:
 - BASHH has a cyber protection policy
- Quality of social media content, Mitigation:
 - BASHH has a social media group to check outputs and content of medial channels.

Management of Principal Risks:

Risk map page number	High risks	Managed by
4	Conflicts of interest	Annual disclosure, disclosure invitations before every committee meeting, election process, trustee annual training
6	Security of assets	Asset register, insurance policy, investment and reserves policy, due diligence on intellectual property by individual special interest and other groups

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**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JULY 2024**

Risk map page number	High risks	Managed by
6	Budgetary control	[Please also refer to 'financial review' and reserves policy' sections above]. The Finance & Governance Committee (F&G) scrutiny at quarterly meetings, Scheme of Delegation places limits on individual officer discretionary spend while setting out approval process, using an external auditor, quarterly presentation of management accounts to Board of trustees
7	Investment policy	Investment funds reviewed by F&G annually, with input from fund managers
8	Cash flow	Managed according to policies in F&G committee [Please also see 'financial review' and reserves policy' sections above].
8	Dependence on income sources	Managed according to policies in F&G committee [Please also see 'financial review' and reserves policy' sections above].
9	Contract risk – performance, compliance, terms and conditions, conferences	Officers to enforce authorisation procedures before contract agreement
11	Information governance	Regular review of contents of website and social media contents by a dedicated BASHH group
Project execution and timelines	BASHH has commissioned a number of important projects that need to be completed within the contracted timelines.	Managed by board delegation to named Trustees and BASHH members

It is important to note that during the 2023 – 2024 financial year a number of large value projects were in progress or initiated. Namely: Website rebuild; Specialist trainee recruitment publicity campaign; Equality, Equity, Diversity & Inclusion review; and appointment of a CEO (see below). It is important to note that these projects were reviewed and approved by the F&G committee and board through deliberation and consideration of potential financial and reputational risks and benefits. Mitigations including tight project oversight and management with cost containment.

PLANS FOR THE FUTURE

In the autumn of 2023, the board approved the appointment of a CEO and following a robust recruitment process Ms Kat Smithson was appointed in December 2023 and took her role in March 2024. This is a major change for the running of the company and with it the expectation of a thorough review of financial and managerial governance of the organisation.

Part of the CEO's remit and plans have been to undertake a finance and governance review of the organisation. This has included, but not limited to a review of: scheme of delegation, risk management, budgeting and financial processes, as well as the terms and relationships with major contractors. This process was well underway in the 2023-2024 financial year and at the time of writing this document (September 2024) we can confirm that major changes have been presented to the board with approval and assurances for tighter governance and mitigation of risks.

BASHH continues to be strongly committed to the smooth and efficient running of its core business over the coming year and delivering on its charitable objectives. The Association will continue to champion the provision of quality, accessible sexual health and HIV services within the mixed commissioning environment with an appropriate workforce and adequate funding. BASHH enhance its representation to the national governments and key policy

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JULY 2024

and decision makers, as necessary, for all four nations in the UK.

The Association will continue to build on its existing relationships with a wide range of national representative bodies, professional and third sector organisations as well as other sexual health stakeholders and will work collaboratively to maximise opportunities to improve all aspects of sexual health and HIV across the UK. BASHH is campaigning for the development of a new Sexual Health Strategy for England and working closely All-Party Parliamentary Group on HIV and AIDS (to encompass STIs).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable company limited by guarantee, incorporated on 28 November 2011 and registered as a charity on 18 July 2012.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Governing Document

The governing document for BASHH is the Memorandum and Articles of the Association, which was signed on the 30 September 2011 by the first Trustees of the incorporated organisation. Since then, further resolutions were agreed on 9 January 2015 and on 13 March 2015. It provides details of the objects; powers; benefits to members and Trustees; membership and Trustee arrangements; general meeting conditions; notices, resolutions and voting provisions; the requirement for records and accounts; and the particulars of indemnity, limited liability, guarantee and dissolution of the Association. A further revision of the Articles of the Association was approved by the membership on 13 October 2017. These revisions were resubmitted to the Charity Commission in July 2023 and accepted for re-approval by special resolution by the membership in October 2023.

The main objectives of BASHH, as stated in its governing document are:

- To promote, encourage and improve the study of and the practice of diagnosing, treating and managing sexually transmitted infections, HIV and other sexual health problems
- To innovate and deliver excellent tailored education and training to health care professionals, trainers and trainees in connection with the provision of sexual health and HIV care
- To determine, monitor and maintain standards of governance in the provision of sexual health and HIV care
- To advance public health in relation to sexually transmitted infections, HIV and other sexual health problems
- To champion and promote good sexual health and provide education in relation to sexually transmitted infections HIV and other sexual health problems to the public.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 7 to the accounts.

A governing Board of at least 12 elected Trustees governs the Association, the immediate past President and a lay Trustee appointed by the elected Trustees. The Trustees are also directors of the charitable company. Currently there are 19 Trustees. The voting membership of the Board consists of: -

- The President who is the Chairperson of the Board
- Six Board Officers - Vice President, General Secretary, Honorary Treasurer, Conference and Communication Secretary, Chair of the Education Committee, Chair of the Clinical Governance Committee
- The immediate past President of BASHH
- Six Fellows of BASHH
- One Specialty and Associate Specialist Member of BASHH
- One Doctor in Training Member of BASHH
- One Nurse Member of BASHH
- One Health Adviser Member of BASHH
- One Lay Trustee.

A number of non-voting representatives are co-opted to the Board to provide additional support. These include the Chair of the Public Panel, Representative from the Specialist Advisory Committee (for training doctors) Revalidation representative for BASHH. An addition co-opted member as assistant to General Secretary joined in January 2023

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to serve until AGM in Jan 2024 with re-appointment on a two-year basis according to support requirements of the officers. Other BASHH members/fellows may be co-opted as necessary.

The Clinical Governance Committee, which reports to the Board, deals with all aspects of clinical governance and standards as well as providing a major communication channel to and from BASHH members. It consists of Branch chairs who represent the members in regions across England, Scotland, Wales and Northern Ireland, as well as health adviser, nurse, and doctors in training representatives. Also reporting to the Clinical Governance Committee are a number of BASHH Groups such as the National Audit group, Clinical Effectiveness Group, Clinical Standards unit and the Integrated Information Group (working alongside FSRH). As of the start of the financial reporting period, the Chair of the CSU receives remuneration equivalent to 2 hours of clinical consultant time per week.

The Education Committee, which reports to the Board, leads on the educational and training activities for BASHH. It consists of the Chairs of a range of Special Interest Groups (SIGs) and also includes the leads for the STI Foundation Group and Mentoring Group as well as key training course leads.

In addition, the Association has a number of other groups and representatives that report directly to the governing Board such as the Revalidation representative, and the Public Panel.

Support Services

General Secretary: Dr Cara Saxon

A variety of support services are in place to support the work of the Association and its administration. Central support services (secretariat, membership and financial) have been provided by an association management company. This has been undertaken by Executive Business Services (EBS) since 2021. EBS are also contracted for secretariat services of the STI Foundation: the specialty teaching organisation part of BASHH. This involves a considerable amount of administration including support of hundreds of competence trainees, their trainers and frequent theory courses conducted around the UK.

EBS continue to work with the Treasurer, General Secretary and newly appointed CEO to further streamline support services. Following the board decision to overhaul the BASHH website in 2022 and formal market tendering process we appointed LightMedia Communications Ltd as our website design contractor. The work on the new website commenced early in 2023 and continued into early 2024. The new website and BSIG (Bacterial Special Interest Group) microsite launched successfully on 28 February 2024 with close monitoring by EBS, Vice President, General Secretary and Assistant General Secretary for any initial launch issues. These were promptly resolved with the ongoing support of LightMedia. An additional microsite to support our LoveGUM specialty recruitment campaign was launched in June 2024 and has been instrumental to the campaign progress. Further opportunities for improvements and maximising the new website functionalities are being continually reviewed with the support of our new CEO.

Membership Review

Membership continues to grow steadily and there have been new applications for membership into both medical and the non-medical categories (including increasing student membership), reflecting our multidisciplinary ethos, as well as a number of resignations by retirement and other reasons. Exit survey results show that other reasons are variable including retirement or change of role/career. The total number of members on 31 May 2024 was 1,506 (2023:1336).

BASHH has continued to work to ensure that the membership categories are simplified, that members are correctly categorised according to their membership grade and that membership details are kept up date. The new website has further streamlined this process. New members can join using an online application form without the requirement for support by a fellow and member, and all applications are reviewed by the General Secretary and ratified by the BASHH Board. Over the next 12 months we plan to further review the membership categories and pricing with our new CEO incorporating member feedback into this process.

Trustee recruitment

The BASHH Board is recruited from the BASHH members and fellows of BASHH, except for the immediate past President who is automatically a member of the Board as is the lay Trustee. The lay Trustee is recruited and appointed from outside the Association by the elected Trustees, using an external process followed by informal

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FOR THE YEAR ENDED 31 JULY 2024

interview of selected individuals. For all the other Board positions BASHH members are individually informed about the posts that are available and nominations are sought.

Appointments and elected positions are for a term of office of two years and those appointed/elected may stand for a second two-year term, except for the President who may not serve a consecutive second term.

The election process allows voting prior to the Annual General Meeting for contested posts - candidates for Trustee positions and members of the Clinical Governance Committee. This was conducted by the Mi-Voice using a secure online voting website, as well as paper voting where necessary.

A detailed approach to governing the operations of the Board and appointment to trustee posts is laid out in the Articles and Byelaws, accessible to the public on the website.

Trustee Induction and Training

Individuals who have been elected to Trustee posts are required to make a declaration of interests and an undertaking of commitment as a Trustee to BASHH. They are required to submit a Trustee declaration form to the Charity Commission and complete the process for appointment as a BASHH director by successful submission of an AP01 form to Company House.

All Trustees receive the Memorandum and Articles of Association, and the Association uses the extensive information on the Charity Commission website to support the induction and training of Trustees. In particular, all Trustees are directed to read the Charity Commission guidance - the essential trustee: what you need to know (CC3).

BASHH Officers and Trustees in post in July 2024 received Trustee Training by Sally Stephens of National Council for Voluntary Organisations in July 2024. The agenda covered:

- Landscape of the third sector, and key challenges faced by boards
- Charity status, legal form
- Role & responsibilities of trustees
- Trustee liability
- Delegation
- Good governance practice & the charity governance code.

Related Parties and Relationships with other Organisations

BASHH has affiliations with our sister organisation, The British HIV Association (BHIVA) and has representatives who feed into the medical specialties board of the Royal College of Physicians (RCP).

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JULY 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Statement of Responsibilities of the Trustees

The trustees (who are also directors of the British Association for Sexual Health & HIV 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
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company 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
- 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.

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

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 July 2024 was 19 (2023: 19). The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

AUDITOR

Sayer Vincent LLP was appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The trustees' annual report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

The trustees' annual report has been approved by the trustees on ...14 March....2025 and signed on their behalf by

.....
Dr Cara Saxon
General Secretary, BASHH

BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV (BASHH)
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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BRITISH ASSOCIATION FOR SEXUAL
HEALTH AND HIV (BASHH)**

Opinion

We have audited the financial statements of British Association for Sexual Health and HIV (BASHH) (the 'charitable company') for the year ended 31 July 2024 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 July 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- 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 British Association for Sexual Health and HIV (BASHH)'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.

BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV (BASHH)
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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BRITISH ASSOCIATION FOR SEXUAL
HEALTH AND HIV (BASHH) (CONTINUED)**

Other information

The other information comprises the information included in the trustees' annual report, than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

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 trustees' annual 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 directors 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' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, 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.

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BRITISH ASSOCIATION FOR SEXUAL
HEALTH AND HIV (BASHH) (CONTINUED)**

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.

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 extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

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.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BRITISH ASSOCIATION FOR SEXUAL
HEALTH AND HIV (BASHH) (CONTINUED)**

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.

Fleur Holden (Senior statutory auditor)
29 April 2025
for and on behalf of Sayer Vincent LLP, Statutory Auditor
110 Golden Lane, LONDON, EC1Y 0TG

BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV (BASHH)
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STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 JULY 2024

	Note	Endowment funds 2024 £	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:						
Donations and legacies	4	-	-	5,000	5,000	1
Charitable activities:						
Membership subscriptions		-	-	199,138	199,138	201,267
Educational meetings and courses		-	17,000	204,498	221,498	179,686
Event sponsorship		-	-	370,513	370,513	320,060
Investments	5	-	-	44,939	44,939	54,961
Total income and endowments		-	17,000	824,088	841,088	755,975
Expenditure on:						
Raising funds	6	-	-	43	43	-
Charitable activities:	7					
Educational meetings and courses		-	10,513	1,184,430	1,194,943	758,099
Other charitable activities		-	-	39,345	39,345	-
Total expenditure		-	10,513	1,223,818	1,234,331	758,099
Net income/(expenditure) before net gains on investments		-	6,487	(399,730)	(393,243)	(2,124)
Net gains on investments		-	-	211,757	211,757	445
Net movement in funds		-	6,487	(187,973)	(181,486)	(1,679)
Reconciliation of funds:						
Total funds brought forward		10,000	4,150	1,922,970	1,937,120	1,938,799
Net movement in funds		-	6,487	(187,973)	(181,486)	(1,679)
Total funds carried forward		10,000	10,637	1,734,997	1,755,634	1,937,120

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 23 to 37 form part of these financial statements.

Company number: 07863350

BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV (BASHH)
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REGISTERED NUMBER: 07863350

BALANCE SHEET
AS AT 31 JULY 2024

	Note	2024 £	2023 £
Fixed assets			
Investments	13	1,881,032	1,917,503
		<u>1,881,032</u>	<u>1,917,503</u>
Current assets			
Debtors	14	83,202	96,759
Cash at bank and in hand		30,336	83,478
		<u>113,538</u>	<u>180,237</u>
Creditors: amounts falling due within one year	15	(238,936)	(160,620)
		<u>(125,398)</u>	<u>19,617</u>
Net current liabilities / assets		<u>(125,398)</u>	<u>19,617</u>
Total net assets		<u><u>1,755,634</u></u>	<u><u>1,937,120</u></u>
Charity funds			
Endowment funds	16	10,000	10,000
Restricted funds	16	10,637	4,150
Unrestricted funds	16	1,734,997	1,922,970
Total funds		<u><u>1,755,634</u></u>	<u><u>1,937,120</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

.....
Prof M D Phillips
 (Trustee)
 Date: 14 March 2025

The notes on pages 23 to 37 form part of these financial statements.

BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV (BASHH)
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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 JULY 2024

	2024 £	2023 £
Cash flows from operating activities		
Net cash used in operating activities	(356,284)	(200,590)
Cash flows from investing activities		
Dividends and interest from investments	44,939	54,960
Proceeds from sale of investments	300,000	-
Purchase of investments	(41,797)	(47,371)
Net cash provided by investing activities	303,142	7,589
Change in cash and cash equivalents in the year	(53,142)	(193,001)
Cash and cash equivalents at the beginning of the year	83,478	276,479
Cash and cash equivalents at the end of the year	30,336	83,478

The notes on pages 23 to 37 form part of these financial statements

BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV (BASHH)
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

1. General information

British Association for Sexual Health and HIV (BASHH) is a charitable company limited by guarantee and is incorporated in England and Wales.

The registered office address is Executive Business Support, Stowe House, St. Chad's Road, Lichfield, Staffordshire, England, WS13 6TJ.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

British Association for Sexual Health and HIV (BASHH) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any 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 reporting period.

2.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

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

Subscriptions are payable in advance for the Association's Membership Year. Subscriptions for the Membership year ended 31 July 2024, which were not received at the time of preparation of these accounts, are considered to be uncollectable and accordingly no credit is taken into the accounts.

Income from educational meetings and courses is included in incoming resources in the period in which the relevant activity has taken place and consists of course registration fees from participants and sponsorship income from pharmaceutical companies net of VAT where applicable. Where sponsorship income received is related to a specific meeting or conference then this income has been accounted for as income arising from those specific activities.

BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV (BASHH)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

2. Accounting policies (continued)

2.4 Expenditure

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

- Expenditure on charitable activities includes the cost of delivering services and other educational activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

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

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV (BASHH)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

2. Accounting policies (continued)

2.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV (BASHH)
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

3. Income from charitable activities

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Membership subscriptions	-	199,138	199,138
Sub-total for Membership	-	199,138	199,138
Special Interest Groups	-	32,504	32,504
Other Edu. Meetings/Courses	-	171,024	171,024
Regional Branches	-	970	970
Viiv Healthcare and Gilead grant	17,000	-	17,000
Sub-total for Educational meetings and courses	17,000	204,498	221,498
Special Interest Groups	-	61,314	61,314
Other Edu. Meetings/Courses	-	303,949	303,949
Regional Branches	-	5,250	5,250
Sub-total for Event Sponsorship	-	370,513	370,513
Total income from charitable activities	17,000	774,149	791,149

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Membership subscriptions	-	201,267	201,267
Sub-total for Membership	-	201,267	201,267
Special Interest Groups	-	47,355	47,355
Other Edu. Meetings/Courses	-	112,641	112,641
Regional Branches	-	870	870
Viiv Healthcare grant	18,820	-	18,820
Sub-total for Educational meetings and courses	18,820	160,866	179,686
Special Interest Groups	-	9,055	9,055
Other Edu. Meetings/Courses	-	309,555	309,555
Regional Branches	-	1,450	1,450
Sub-total for Event Sponsorship	-	320,060	320,060
Total income from charitable activities	18,820	682,193	701,013

BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV (BASHH)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

4. Income from donations

	Unrestricted funds 2024 £	Total funds 2024 £
Donations	5,000	5,000

	Unrestricted funds 2023 £	Total funds 2023 £
Donations	1	1

5. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £
Dividends and interest receivable from investments	44,787	44,787
Interest receivable	152	152
	44,939	44,939

	Unrestricted funds 2023 £	Total funds 2023 £
Dividends and interest receivable from investments	54,940	54,940
Interest receivable	21	21
	54,961	54,961

BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV (BASHH)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

6. Investment management costs

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Investment management fees	43	43	-
	<u>43</u>	<u>43</u>	<u>-</u>

7. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total 2024 £
Cost of Educational Meetings	10,513	1,211,205	1,221,718
Cost of Educational Journals	-	12,570	12,570
	<u>10,513</u>	<u>1,223,775</u>	<u>1,234,288</u>

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total 2023 £
Cost of Educational Meetings	18,820	725,779	744,599
Cost of Educational Journals	-	13,500	13,500
	<u>18,820</u>	<u>739,279</u>	<u>758,099</u>

BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV (BASHH)
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

8. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Cost of Educational Meetings	696,323	525,395	1,221,718
Cost of Educational Journals	12,570	-	12,570
	<u>708,893</u>	<u>525,395</u>	<u>1,234,288</u>

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Cost of Educational Meetings	377,076	367,523	744,599
Cost of Educational Journals	13,500	-	13,500
	<u>390,576</u>	<u>367,523</u>	<u>758,099</u>

The administrative and support services to the charity in connection with its charitable activities stated above are provided under contract by Executive Business Support who is an independent party.

Analysis of support costs

	Charitable activities 2024 £	Total funds 2024 £
Secretariat fees	173,241	173,241
Committee meeting costs	181,890	181,890
Professional fees	111,524	111,524
General administration and sundry costs	48,254	48,254
Printing, postage and stationery	386	386
Governance costs	10,100	10,100
Total 2024	<u>525,395</u>	<u>525,395</u>

BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV (BASHH)
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

8. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	Charitable activities 2023 £	Total funds 2023 £
Secretariat fees	179,672	179,672
Committee meeting costs	119,870	119,870
Professional Fees	11,587	11,587
General administration and sundry costs	41,861	41,861
Printing, postage and stationery	733	733
Governance costs	13,800	13,800
Total 2023	367,523	367,523

9. Auditor's remuneration

	2024 £	2023 £
Fees payable to the charity's auditor in respect of:		
Audit	20,100	9,400
Other services	-	930

10. Staff costs

	2024 £	2023 £
Wages and salaries	35,317	-
Contribution to defined contribution pension schemes	2,119	-
	37,436	-

The average number of persons employed by the charity during the year was as follows:

	2024 No.	2023 No.
CEO	1	-

No employee received remuneration amounting to more than £60,000 in either year.

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £37,436 (2023: £NIL).

BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV (BASHH)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 July 2024, expenses totalling £4,464 were reimbursed or paid directly to 15 Trustees (2023 - £NIL to 0 Trustees).

Trustees' expenses of £4,464 (2023 - £Nil) represent the payment or reimbursement of travel and subsistence costs incurred by members.

12. Taxation

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

13. Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 August 2023	1,917,503
Additions	41,797
Disposals	(300,000)
Change in fair value	221,732
At 31 July 2024	1,881,032
Net book value	
At 31 July 2024	1,881,032
At 31 July 2023	1,917,503

14. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	57,293	55,097
Prepayments and accrued income	25,909	41,662
	83,202	96,759

BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV (BASHH)
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

15. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	148,709	61,584
Other taxation and social security	4,682	6,127
Other creditors	667	-
Accruals and deferred income	84,878	92,909
	<u>238,936</u>	<u>160,620</u>

Deferred income comprises event registration fees and sponsorship fees for events held subsequent to the year end and within twelve months of the financial year end.

	2024 £	2023 £
Deferred income at 1 August 2023	38,970	14,305
Resources deferred during the year	41,934	38,970
Amounts released from previous periods	(38,970)	(14,305)
Deferred income at 31 July 2024	<u>41,934</u>	<u>38,970</u>

BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV (BASHH)
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

16. Statement of funds

Statement of funds - current year

	Balance at 1 August 2023 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 July 2024 £
Unrestricted funds					
Designated funds					
Olwen Williams	-	5,000	-	-	5,000
General funds					
General Funds	1,922,970	819,088	(1,223,818)	211,757	1,729,997
Total Unrestricted funds	1,922,970	824,088	(1,223,818)	211,757	1,734,997
Endowment funds					
R.S. Morton Lecture Fund	10,000	-	-	-	10,000
Restricted funds					
R.S. Morton Lecture Fund	3,139	-	-	-	3,139
Cathy Harman Memorial Fund	1,011	-	-	-	1,011
ViiV Healthcare	-	13,000	(10,513)	-	2,487
Gilead grant	-	4,000	-	-	4,000
	4,150	17,000	(10,513)	-	10,637
Total of funds	1,937,120	841,088	(1,234,331)	211,757	1,755,634

BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV (BASHH)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

16. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 August 2022 £	Income £	Expenditure £	Balance at 31 July 2023 £
Unrestricted funds				
General Funds	1,924,649	737,600	(739,279)	1,922,970
Endowment funds				
R.S. Morton Lecture Fund	10,000	-	-	10,000
Restricted funds				
R.S. Morton Lecture Fund	3,139	-	-	3,139
Cathy Harman Memorial Fund	1,011	-	-	1,011
ViiV Healthcare	-	18,820	(18,820)	-
	4,150	18,820	(18,820)	4,150
Total of funds	1,938,799	756,420	(758,099)	1,937,120

BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV (BASHH)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

17. Summary of funds

Summary of funds - current year

	Balance at 1 August 2023 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 July 2024 £
Designated funds	-	5,000	-	-	5,000
General funds	1,922,970	819,088	(1,223,818)	211,757	1,729,997
Endowment funds	10,000	-	-	-	10,000
Restricted funds	4,150	17,000	(10,513)	-	10,637
	<u>1,937,120</u>	<u>841,088</u>	<u>(1,234,331)</u>	<u>211,757</u>	<u>1,755,634</u>

The R.S. Morton Lecture Fund represents an endowment from the estate of the late Dr. RS Morton. The fund is to be used by the Trustees of BASHH for the establishment of an annual lecture to be named "The Robert S Morton MSSVD Annual Lecture". The capital amount can be invested at the discretion of the trustees, with the income from this investment forming a restricted fund to be used for provision of the lecture.

The Cathy Harman Memorial Fund represents donations received in memoriam.

Viiv Healthcare represents grant funding for the HIV module of STI/HIV course held.

During the year BASHH received £5,000 from Olwen Williams as a charitable donation. This has been designated as a £1,000 scholarship per year for the next 5 years.

Summary of funds - prior year

	Balance at 1 August 2022 £	Income £	Expenditure £	Balance at 31 July 2023 £
General funds	1,924,649	737,600	(739,279)	1,922,970
Endowment funds	10,000	-	-	10,000
Restricted funds	4,150	18,820	(18,820)	4,150
	<u>1,938,799</u>	<u>756,420</u>	<u>(758,099)</u>	<u>1,937,120</u>

BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV (BASHH)
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

18. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Endowment funds 2024 £	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Fixed asset investments	-	-	1,881,032	1,881,032
Current assets	10,000	10,637	92,901	113,538
Creditors due within one year	-	-	(238,936)	(238,936)
Total	10,000	10,637	1,734,997	1,755,634

Analysis of net assets between funds - prior period

	Endowment funds 2023 £	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Fixed asset investments	-	-	1,917,503	1,917,503
Current assets	10,000	4,150	166,087	180,237
Creditors due within one year	-	-	(160,620)	(160,620)
Total	10,000	4,150	1,922,970	1,937,120

19. Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net expenditure for the period (as per Statement of Financial Activities)	(181,486)	(1,679)
Adjustments for:		
Revaluation gains on investments	(197,776)	(446)
Dividends and interest from investments	(44,939)	(54,960)
Loss/(profit) on the sale of investments	(23,956)	-
Decrease/(increase) in debtors	13,557	(15,687)
Increase/(decrease) in creditors	78,316	(127,818)
Net cash used in operating activities	(356,284)	(200,590)

BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV (BASHH)
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

20. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash at bank	30,336	83,478
Total cash and cash equivalents	30,336	83,478

21. Analysis of changes in net debt

	At 1 August 2023 £	Cash flows £	At 31 July 2024 £
Cash at bank	83,478	(53,142)	30,336
	83,478	(53,142)	30,336

22. Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

23. Related party transactions

During the year the charity made payments of £14,676 (2023 - £nil) to the Terrence Higgins Trust in respect to conference and research fees. Dr Claire Dewsnap served as a trustee of both the charity and the Terrence Higgins Trust during the year. The transaction was carried out on an arm's length basis.

Accounts

REGISTERED COMPANY NUMBER: 07863350 (England and Wales)
REGISTERED CHARITY NUMBER: 1148196

Report of the Trustees and
Audited Financial Statements for the Year Ended 31 July 2023
for
BRITISH ASSOCIATION FOR SEXUAL HEALTH
AND HIV (BASHH)

Sayer Vincent LLP
110 Golden Lane
London
EC1Y 0TG

**BRITISH ASSOCIATION FOR SEXUAL HEALTH
AND HIV (BASHH)**

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for the year ended 31 JULY 2023**

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**BRITISH ASSOCIATION FOR SEXUAL HEALTH
AND HIV (BASHH)**

**Reference and Administrative Details
for the year ended 31 JULY 2023**

TRUSTEES

Dr C Dewsnap Doctor	President (resigned 26.1.24)
Prof M D Phillips Doctor	President (appointed 26.1.24)
Dr K Manavi Doctor	Vice President (resigned 26.1.24)
Dr D R Phillips Doctor	Vice President (appointed 26.1.24)
Dr D R Phillips Doctor	General Secretary (resigned 26.1.24)
Dr C Saxon Doctor	General Secretary (appointed 26.1.24)
Prof M D Phillips Doctor	Treasurer (resigned 26.1.24)
Dr A Oliver Doctor	Treasurer (appointed 26.1.24)
Dr R E MacDonald Doctor	Clinical Governance Committee Chair
Dr C Ward Doctor	Conference & Communications Secretary
Dr S Forsyth Doctor	Education Committee Chair (resigned 26.1.24)
Prof MC S Grundy-Bowers Nurse	Education Committee Chair (appointed 26.1.24)
Dr J D McSorley Doctor	Immediate past president (resigned 26.1.24)
Dr C Dewsnap Doctor	Immediate past president (appointed 26.1.24)
Dr S K Edwards Doctor	Fellow (resigned 13.1.23)
Dr M Rayment Doctor	Fellow (appointed 13.1.23)
Prof C Estcourt Doctor	Fellow
Dr D Bansal Doctor	Fellow (resigned 26.1.24)
Prof M C S Grundy-Bowers Nurse	Fellow (resigned 26.1.24)
Dr L J Haddow Doctor	Fellow (resigned 26.1.24)
Dr K Prime Doctor	Fellow (appointed 26.1.24)
Dr J Evans-Jones Doctor	Fellow (appointed 26.1.24)
Mr H Mohamed Pharmacist	Fellow (appointed 26.1.24)
Dr S Brady Doctor	Fellow
Ms R Lowbury	Lay Fellow (resigned 26.1.24)
Mrs J Anderson	Lay Fellow (appointed 26.1.24)
Dr L Cannon Doctor	Dr in training Rep.(resigned 13.1.23)
Dr L Henderson Doctor	Dr in training Rep. (appointed 13.1.23)
Ms H Royston-Ward Nurse	Nurse Rep. (resigned 13.1.23)
Ms J Crossman Nurse	Nurse Rep. (appointed 13.1.23)
Mr H A Clarke	Health Adviser Rep.
Dr G L Forbes Doctor	Specialty Dr Rep. (resigned 26.1.24)
Dr K Verma Doctor	Specialty Dr Rep. (appointed 26.1.24)

COMPANY SECRETARY Dr C Saxon

REGISTERED OFFICE BASHH, C/O Executive Business Support
Davidson Road
City Wharf
Lichfield
Staffordshire
WS14 9DZ

REGISTERED COMPANY NUMBER 07863350 (England and Wales)

REGISTERED CHARITY NUMBER 1148196 (England and Wales)

**BRITISH ASSOCIATION FOR SEXUAL HEALTH
AND HIV (BASHH)**

**Reference and Administrative Details
for the year ended 31 JULY 2023**

AUDITOR

Sayer Vincent LLP
110 Golden Lane
London
EC1Y 0TG

SOLICITORS

Gibson & Co. Solicitors
77-87 West Road
Newcastle upon Tyne
NE15 6PR

BANKERS

Lloyds TSB
PO Box 1000 Andover BX1 1LT
St James' Place Wealth Management PLC
St James' Place House
1 Tetbury Road
Cirencester GL7 1FP

Sarasin & Partners LLP
Juxon House
100 St Paul's Churchyard
London
EC4M 8BU

**BRITISH ASSOCIATION FOR SEXUAL HEALTH
AND HIV (BASHH)**

**Report of the Trustees
for the year ended 31 JULY 2023**

The trustees present their report and the audited financial statements for the year ended 31 July 2023.

Reference and administrative information set out on page 1 and 2 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

OBJECTIVES AND ACTIVITIES

Purposes and Aims

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Public Benefit

The Association has maintained and increased its commitment to public benefit, as demonstrated in this report and referenced in the Object of our Association 'to champion and promote good sexual health and provide education in relation to sexually transmitted infections, HIV and other sexual health problems to the public'. The Association's work, across all sectors of the community, in representing the interests of sexual health services, in advancing public health, in championing and promoting good sexual health and high-quality standards of care, as well as providing education to the public and health care professionals, all benefit the public.

BASHH's work in delivering modern educational programmes, developing cutting edge guidance and information commission assured patient resources, and in seeking to support and influence decision makers in local and national government are all aimed at safeguarding high quality, confidential sexual health services for the public benefit. BASHH has a dedicated public engagement group and area of the website.

The BASHH guidelines sit on the public facing side of the BASHH website and are accredited by NICE. The process used by the Association to produce its guidelines was re-accredited by NICE in 2021 and is valid until 2026. The guideline section remains the most visited area of the website. Our Standards for the Management of STIs are widely endorsed and are used by commissioners in service specifications and to measure performance. The Association also provides support to local and national government through expert advice, representation, and briefing papers to promote good sexual health for the entire health community.

The trustees confirm that the association has fully complied with its duty to have regard to public benefit in accordance with the Charity Commissions public benefit guidance and has met the requirements set out in our Objects.

Objectives, Activities and Performance

The charity's main activities and who it tries to help are described below. All its charitable activities focus on providing high quality education and training, as well as leadership for those delivering sexual health and HIV services and are undertaken to further the British Association for Sexual Health & HIV's charitable purposes for the public benefit.

Mission Statement

BASHH Aims:

- To be the lead professional representative body for those practising sexual health including the management of STIs and HIV in the UK
- To innovate and deliver excellent tailored education and training to health care professionals, trainers and trainees in the UK
- To determine, monitor and maintain standards of governance in the provision of sexual health and HIV care
- To advance public health in relation to STIs, HIV and other sexual health problems
- To champion and promote good sexual health and provide education to the public

Education Committee

Chair: Dr Sophie Forsyth

The Education Committee is responsible for facilitating the delivery of the BASHH's vision, values and service priorities through education, training and development. The Educational committee (EC) and Special Interest Groups (SIGs) develop and maintain educational programmes providing high levels of specialist training and skill, whilst embracing a wider, more integrated sexual health remit across a wide geographical area and range of healthcare settings.

The COVID pandemic brought new challenges in delivering education and training and our members have continued to adapt to

BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV (BASHH)

Report of the Trustees for the year ended 31 JULY 2023

teaching online ensuring that events are interactive and inclusive. We have held more in person events again this year (albeit affected by rail strikes in some cases!) as well as hybrid events while recognising the benefits in terms of accessibility of virtual meetings.

The Special interest groups (SIGs)

The SIGs lead on the development of educational materials and meetings within their specialist areas. They develop and deliver educational programmes and courses. They also contribute to education and training by generating publications and research, developing guidelines and recommendations in collaboration with other BASHH groups and external organisations, and reviewing and responding to documents on behalf of BASHH. Individual reports detailing specific contributions are available within the BASHH Annual Review.

This year the SIGs provided several well-established courses online, hybrid and in person such as Genital dermatology, SAS Doctors conference, HIV masterclasses and the Diplomas in GUM and HIV revision courses. The Gender and Sexual Minorities SIG has been re-established in the past year and has already led a symposium at the spring conference and has great plans for future projects and educational events.

Dr Ellie Crook has continued to lead the Student and Trainee Association for Sexual Health and HIV to great achievement and has handed over the reins Dr Ellie Cochrane as Ellie Crook is now a consultant. STASHH was formed to improve recruitment to Sexual Health & HIV medicine by facilitating clinical & academic opportunities for medical students & Pre-specialty Trainees. They have membership from the majority of medical schools and deaneries and put on monthly webinars and also contributed to the Spring conference.

BASHH scientific meetings

The EC has the responsibility of providing regular Scientific meetings, which are free to BASHH Members. SIGs take it in turn to organise these meetings and they often take a two-part structure, organised by two individual SIGs. They have mostly been held virtually over the past year with one hybrid meeting in March with excellent attendance figures and good audience participation via chat.

October 2022 saw the prison SIG lead the virtual BSM for the first time in a few years, presenting work done by the BASHH educational fellows and with moving and inspiring testimony from prison SIG members with lived experience of prison healthcare. The HPV SIG also presented new BASHH wart guidelines.

The January meeting was led by the RMC SIG for the first time as well the HSV SIG. March saw our second hybrid BSM with the newly renamed Sexual Function and Wellbeing SIG and Adolescent SIG informing and entertaining audiences both at the Royal Society of Medicine and many more around the UK and beyond on Zoom. It was an honour and a delight to have Prof Rak Nandwani in person to receive his Honorary Life Fellowship and inspire us with his tales of a life in GUM. Podcasts/webcasts of the lectures are available on the BASHH website for members to access in their own time if they were unable to attend the meeting.

Scholarships, Fellowships and Travel awards

The Education Committee has secured BASHH funding for a remunerated fellowship for the coming year to ensure equity of access for all BASHH members and we look forward to appointing this fellow in the near future.

The Undergraduate Essay prize winners in 2023 were Rebecca Coltart (University of Glasgow) for her essay 'How many Sandyford HIV PrEP patients will require TAF-based PrEP according to draft BASHH/BHIVA guidelines?' and Aishah Hagan-Bezgin (University of Liverpool) for her entry 'Preterm Birth in Pregnant Women Living with HIV: The Role of Neutrophils'.

We look forward to ever more informative and inspiring educational events in 2023-4 be they virtual, in person or hybrid.

Clinical Governance Committee (CGC)

Chair: Dr Rona MacDonald

Secretary: Hu Clarke

Membership

This committee consists of regional representative from all the branches in England, and a representative from each of the UK devolved nations, Northern Ireland, Scotland, and Wales. In addition, there are professional group representatives from Nurses, Health Advisers, Pharmacists, Staff & Associate Specialists, and Doctors in Training. Other groups within BASHH feed into this committee: The Clinical Effectiveness Group, the Clinical Standards Unit, the National Audit Group, the Integrated Information Group and the Web Team.

Objectives

This committee consists of regional representatives from all of the branches in England, and a representative from the UK devolved nations: Northern Ireland, Scotland and Wales. In addition, there are professional group representatives from Nurses, Health Advisers, Pharmacists, Staff & Associate Specialists, and Doctors in Training. Other Groups within BASHH feed into this committee: The Clinical Effectiveness Group, the Clinical Standards Unit (CSU), the National Audit Group (NAG), and the BASHH/FSRH Integrated Information Group.

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- To implement strategies and policies of BASHH as approved by the Governing Board
- To oversee, set and monitor standards and specifications relating to BASHH
- To identify areas of best clinical practice and promote their adoption whilst recognising local variation in capacity, infrastructure and policy
- To identify regional and individual clinic difficulties and support such services to explore solutions to issues, mobilise support and suggest action plans.

Significant Activities/ Outputs in the year 2022-23

- 3 virtual meetings and 1 face to face meeting during Spring Conference
- Supported BASHH Mpox response
- Ongoing input to National PGD
- Formalised roles and responsibilities for representatives

Future Plans

- Develop new BASHH website to better support regional and national sharing of information.
- To support BASHH in assessing workforce numbers
- Support BASHH with promoting GU training and recruitment
- To support BASHH to lead on the development of coherent holistic sexual health strategies for all four nations in the UK
- To implement strategies and policies of BASHH as approved by the Governing Board
- To oversee, set and monitor standards and specifications relating to BASHH
- To identify areas of best clinical practice and promote their adoption whilst recognising local variation in capacity, infrastructure and policy
- To identify regional and individual clinic difficulties and support such services to explore solutions to issues, mobilize support and suggest action plans

Conference and Communications Group

Chair: Dr Chris Ward

Membership

The committee consists of representatives of professional or BASHH group including SAS doctors, doctors in training, Racially Minoritised Communities SIG, nurses and health advisors.

Objectives

- To deliver annual national conference
- To deliver joint FSRH/BASHH conference annually
- To support other conferences significant to BASHH e.g. SAS conference
- To support BASHH column in STI journal
- To support other webinars and educational meetings e.g. IUSTI webinars

Significant activities

- Delivered annual face to face conference in Llandudno: 26-28th June
- Delivered virtual annual Joint BASHH/FSRH conference: 29th March
- Supported BHIVA with BASHH led symposium on behalf of the BBV SIG: 26th April
- Supported IUSTI with webinars over the year

Performance/Outputs in the year 2023-24

- BASHH conference
 - Total attendees: 531, of which 425 were delegates with 106 exhibitor personnel
 - 57 speakers, 187 posters and 41 oral presentations including nurses/HA/undergrads
 - Surplus share from sponsorship/registration: Still awaited from BASHH accounts
 - Evaluation: 31/34 sessions scored an average mark >4/5, with total range for average mark 3.90-4.76/5
- Joint FSRH/BASHH conference
 - Over 400 virtual attendees
 - Split BASHH/FSRH program
 - 4.5/5 average weighting for event
 - Feedback collated by FSRH - 57% Excellent, 40% Good, 3% Average
 - Good verbal feedback from delegates on the day

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Future plans

- Deliver Joint FSRH/BASHH conference for around Easter 2024. Awaiting decision on if virtual or face to face
- Plan and deliver face to face Annual BASHH conference 17-19th June 2024 in Bournemouth
- Continue to support partners in IUSTI, RCP and RCGP with webinars at their national conferences
- Continue to support BASHH column for BMJ STI journal

Public, Media and Website Activities

BASHH has continued to prioritise maintaining and delivering an effective and expert-driven press office in the past 12 months, handling a range of sexual health-related media enquiries from leading national journalists and producers. Topics handled have included annually published STI data by the UKHSA - and the increasing rates of infection captured within them - mpox vaccination, workforce reform and sexual health prevention.

Regular updates have been published on the news section of the BASHH website, helping to showcase the release of relevant educational and training resources, as well as to highlight various BASHH statements on policy and service developments. Several news items have been published each month on average, ensuring members are regularly updated and able to access pertinent educational information.

Significant engagement has also been undertaken with key stakeholders across the policy and political landscape, with the aim of continuing to raise awareness of key sexual health service pressures, and securing support for adopting solutions at national and local levels. Relationships have been strengthened with leading health representatives across the major UK political parties ahead of an anticipated 2024/25 General Election, as a result of ongoing engagement and meeting programmes.

Close working has been undertaken with allied sector organisations to develop co-authored engagement letters and calls to action around critical service delivery policy challenges. BASHH has also maintained its ability to respond effectively to relevant consultations, which in the last year has included input into the Parliamentary Women and Equalities Select Committee inquiry on reproductive health. Steps have also been put in place to ensure that BASHH is able to feed into future relevant Select Committee inquiries, including an ongoing Health and Social Care Committee inquiry on prevention.

Social and Digital Media

Building on the plan put in place in February 2022, BASHH have worked with M+F Health to implement a multi-channel social media strategy. Seeking to professionalise and refine BASHH's social media channels, an audit conducted this year highlighted marked improvement across all channels, from May 2022 to May 2023. These improvements included a notable 11% follower increase on X (formerly Twitter), a 26% increase in Instagram followers, and LinkedIn followers more than doubling over the 12-month period (increasing from 482 followers to 1,032).

Activity has included the development of a series of topical blogs around key wider milestones, including pieces co-authored by Dr Stuart Flannagan, HIV & BBV SIG Chair, and Lorraine Stanley, CEO of SWAD. BASHH's social media channels have increasingly adopted a stronger organisational identity, with the development of bespoke visual assets, and on Instagram, the creation of a BASHH 'Linktree', a link-in-bio solution that can be used on social platforms.

The success of the 2023 BASHH Annual Conference campaign (creative campaign part 1) in June represented a significant milestone, with over 320 social media posts shared across all channels in the month, reaching an impressive 139,000 people on X alone. The conference hashtag, #BASHH2023, was used more than 1,400 times in the month and 470 people were driven to the conference pages on the BASHH website via social media posts. Plans have been developed for the second phase of the creative campaign, comprising social media advertising and a detailed targeting strategy for BASHH's Twitter/X, Facebook, Instagram, and LinkedIn platforms.

Beneficiaries of Our Services

BASHH beneficiaries are members of the association and any members of the public or medical profession who access our freely available web resources. BASHH does not operate fundraising activities [from the public or calling for donations] this is very clear in our Charity Commission declaration. BASHH's primary income streams are from membership fees and income from conferences and other delegate fees from teaching and training activities.

Investment Review

BASHH investments are contained within two investment portfolios, BASHH engages two investment companies to manage these portfolios Sarasin & Partners and St James Place. These are reviewed on an annual basis with the companies to review performance and to ensure that the investments meet BASHH's Charitable, Social and Ethical values.

BASHH investments performance is measured against market average and in the previous financial year the investments performed similar to the market average. The investments are held to provide BASHH with reserves for any unforeseen events, to provide BASHH with addition income to support charitable activities and to provide reserves for future projects.

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FINANCIAL REVIEW

This year has seen a change in direction in relation to expenditure which affects BASHH's financial position both in year and for the forthcoming years. Notably, there has been a shift in focus in delivering activities across BASHH which include website reconstruction, sponsoring delegations to international conferences to bring back learning for the BASHH membership, commissioning events experts to manage the flagship conference and perhaps most significantly the appointment of a fixed term Chief Executive Officer. All of these activities serve to further the objectives, and all have cost significant amounts of money and will continue to do so for the next two years. This is likely to require a mobilisation of reserves.

The expenditure this year has been somewhat counterbalanced by a recovering investment portfolio and increasing conference incomes. Overall, BASHH will have a deficit in 2023.

Income £755,975 (2022 £733,481), Expenditure £758,099 (2022 £660,056).

Net gains/losses -£2,124

Surplus/Loss (including investment change) -£1,679

In relation to financial risk, funding is derived through a membership model and it has been decided that all membership categories will increase by 3% in 2024. Whilst this will represent only a small uplift in income, it is a preventative measure to protect against a very steep uplift in the forthcoming years to account for inflation and increased activity.

Structural work has occurred which means that BASHH now banks across three differing companies, the underlying assumption being that each bank insures the first £85,000 of investment and so once the three accounts have each achieved £85,000 sums, BASHH will then have a minimum of £255,000 at its disposal should there be significant shifts in the economy.

Principal Funding Sources

Income for the charity comes from investments, membership subscriptions, and educational events. Because of the charity's stable financial position, there are no proposals to increase membership fees although this will be considered in the next financial year.

At 31 July 2023, the charity has total reserves of £1,937,120 (2022: £1,938,799). This comprised of £4,150 (2022: £4,150) restricted reserves, £10,000 (2022: £10,000) endowment fund, and £1,922,970 (2022: £1,924,649) unrestricted reserves. Unrestricted reserves have decreased by £1,679 (decrease of £6,041 in 2022).

RESERVES POLICY AND GOING CONCERN

Investment and Reserves policy

The Trustees aim to invest BASHH reserves within Charity Commission guidelines:

Taking financial advice where appropriate, giving due continuous and careful consideration of risk / diversification / protection, and allowing for sufficient access to maintain a contingency for the running of BASHH.

Guidance Notes:

CC14: Investment of Charitable Funds: Basic Principles (version January 2017)

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/581814/CC14_new.pdf

CC19 - Charities' Reserves (version February 2017) <https://www.gov.uk/government/publications/charities-and-reserves-cc19>

Reserves

The Trustees' intention is to maintain the level of reserves at an amount sufficient for the Association to function for at least two years in the event that it does not receive any further income. The trustees consider the investments of £1,917,503 (2022: £1,869,687) to form part of the charity's free reserves as they are able to access the income and/or capital as required. Free reserves of £1,922,970 (2022: £1,924,649) are in excess of the reserves policy as costs for the next two years can be covered by disinvesting the investments if required.

Going Concern

BASHH is required to submit a narrative as to its status as a going concern. As mentioned above, there are significant reserves and there are now sufficient reserves that if BASHH were to continue its current spending plans and there was no further income, that could be maintained for at least another two years. BASHH is therefore a going concern.

BASHH financial activity is annually regular with most income and expenditure being the same or similar each financial year. The below narrative is to define any areas that are different or potentially could be in proposed budgets.

This overview should be used in conjunction with BASHH Risk Management and should highlight any items not contained there.

Budget Year(s): 2023/2024/2025

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Budget Narrative:

Income Generating Activities – Income has been aligned with activity seen in the last two financial years for 2023/4, growth in STI Foundation and membership has been added for 2024/5 to coincide with a new website and increase in membership fees.

Governance/Overheads/Support – Expenditure has been increased to cover the increase in face to face meetings, travel costs and accommodation for the organisation. A new cost for a CEO position has been included for two years. In 2024/5 the expenditure has been decreased as there are one off costs in 2023/4 and CEO is envisaged to bring efficiencies.

Committees/Other groups – Expenditure for the webteam is increased in 2023/4 for the new website and decreased in 2024/5

Material Uncertainties:

Going concern basis is appropriate and there are no material uncertainties

Solvency and Liquidity:

BASHH intend to invest in the organisation for two years and will be making a loss. It is likely that some of the investments may need to be liquidated at year two to cover some of these costs.

Other Financial Risks:

No other financial risks.

Investment Policy

An amount sufficient for the Association to function for at least one year will be kept in accounts which permit access to funds within a maximum of 3 months.

The balance of reserves will be invested after taking professional financial advice and adopting a low to medium risk approach. BASHH uses two different investment companies (St James' Place and Sarasin & Partners UK) for managing its investment portfolio.

Banking

BASHH currently has bank accounts with only two providers. These accounts are under review as to whether they provide sufficient flexibility and security.

Review

The Trustees will review this policy whenever appropriate and as a minimum at least annually. This Investment and Reserves Policy was approved by the Trustees on 24 May 2022.

PRINCIPAL RISKS AND UNCERTAINTIES

Kaveh Manavi, Vice-President

Reference: Risk Map 2022-2023

BASHH uses a Risk Management Plan as a tool to identify potential risks which the charity may encounter. The plan identifies the source of potential risks, assesses each against criteria of seriousness and likely frequency, and makes recommendations on mitigating the risk including the identification of responsible individual(s). The plan is reviewed annually by the BASHH Finance and Governance Committee before being taken to the Board of Trustees for further amendments and approval.

BASHH reviewed its Risk Management Plan during the year to identify potential risks which the charity may encounter. The plan identifies the source of potential risks, assesses each against criteria of seriousness and likely frequency, and makes recommendations on mitigating the risk including the identification of responsible individual(s). The Risk Matrix was updated by the Finance and Governance Committee and reviewed and approved by the board on 02 Dec 2022.

Significant updates for 2022- 2023 include greater mitigation of 'reputational risk of quality information, engagement and education provided', by the introduction of a social and digital media team with strict quality control and oversight by trustees. Whilst the COVID-19 pandemic has seen considerable remission, the future is still uncertain. Additionally, the continued and evolving crisis due to the war in Ukraine and impacts on international fuel supply. Hence risks directly to BASHH business and to investments in volatile markets remain on the risk map.

Mitigations to reduce risk include:

- Requiring funding proposals submitted to the BASHH Board to include an assessment of risk
- The use of guidance notes to assist BASHH members who run educational events on the charity's behalf e.g., draft contract template, advice on obtaining sponsorship
- Automated collection of educational event fees via the BASHH website
- Annual external financial audit
- Separation of powers via a Scheme of Delegation which is reviewed annually by the Trustees
- Spreading the BASHH investments between two brokers who have diverse portfolios
- Adopting a social media policy for all contributors of social media content.

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Management of Principal Risks:

Risk map page number	High risks	Managed by
4	Conflicts of interest	Annual disclosure, disclosure invitations before every committee meeting, election process, trustee annual training
6	Security of assets	Asset register, insurance policy, investment and reserves policy, due diligence on intellectual property by individual special interest and other groups
6	Budgetary control	[Please also refer to 'financial review' and reserves policy' sections above]. The Finance & Governance Committee (F&G) scrutiny at quarterly meetings, Scheme of Delegation places limits on individual officer discretionary spend while setting out approval process, using an external auditor, quarterly presentation of management accounts to Board of trustees
7	Investment policy	Investment funds reviewed by F&G annually, with input from fund managers
8	Cash flow	Managed according to policies in F&G committee [Please also see 'financial review' and reserves policy' sections above].
8	Dependence on income sources	Managed according to policies in F&G committee [Please also see 'financial review' and reserves policy' sections above].
9	Contract risk – performance, compliance, terms and conditions, conferences	Officers to enforce authorisation procedures before contract agreement
11	Information governance	Regular review of contents of website and social media contents by a dedicated BASHH group
Project execution and timelines	BASHH has commissioned a number of important projects that need to be completed within the contracted timelines.	Managed by board delegation to named Trustees and BASHH members

PLANS OR THE FUTURE

BASHH is strongly committed to the smooth running of its core business over the coming year and delivering on its charitable objectives. The Association will continue to champion the provision of quality, accessible sexual health and HIV services within the mixed commissioning environment with an appropriate workforce and adequate funding. We will provide representation to the national governments and key policy and decision makers, as necessary, for all four nations in the UK.

We will provide a wide range of educational activities to support clinicians to deliver first rate care as in previous years with sufficient financial governance to assure this as a sustainable resource for members and non-members.

The Association will continue to build on its existing relationships with a wide range of national representative bodies, professional and third sector organisations as well as other sexual health stakeholders and will work collaboratively to maximise opportunities to improve all aspects of sexual health and HIV across the UK. We are leading the development of a new Sexual Health Strategy for England and working towards the establishment of a specific lobby group on Sexually Transmitted Infections within the framework of the All-Party Parliamentary Group system.

Financial plans for future periods

To maintain good governance on our costs, the chairs of BASHH groups and events receive quarterly financial statements on their groups' income and expenses. Major departures from the usual cycle of events include the tender for a new website, annual conferences, and new social media digital groups.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable company limited by guarantee, incorporated on 28 November 2011 and registered as a charity on 18 July 2012.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

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Governing Document

The governing document for BASHH is the Memorandum and Articles of the Association, which was signed on the 30 September 2011 by the first Trustees of the incorporated organisation. Since then, further resolutions were agreed on 9 January 2015 and on 13 March 2015. It provides details of the objects; powers; benefits to members and Trustees; membership and Trustee arrangements; general meeting conditions; notices, resolutions and voting provisions; the requirement for records and accounts; and the particulars of indemnity, limited liability, guarantee and dissolution of the Association. A further revision of the Articles of the Association was approved by the membership on 13 October 2017. These revisions have been resubmitted to the Charity Commission in July 2023 and will be accepted upon re-approval by special resolution by the membership anticipated October 2023

The main objectives of BASHH, as stated in its governing document are

- To promote, encourage and improve the study of and the practice of diagnosing, treating and managing sexually transmitted infections, HIV and other sexual health problems.
- To innovate and deliver excellent tailored education and training to health care professionals, trainers and trainees in connection with the provision of sexual health and HIV care
- To determine, monitor and maintain standards of governance in the provision of sexual health and HIV care
- To advance public health in relation to sexually transmitted infections, HIV and other sexual health problems.
- To champion and promote good sexual health and provide education in relation to sexually transmitted infections HIV and other sexual health problems to the public.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 7 to the accounts.

A governing Board of at least 12 elected Trustees governs the Association, the immediate past President and a lay Trustee appointed by the elected Trustees. The Trustees are also directors of the charitable company. Currently there are 19 Trustees. The voting membership of the Board consists of: -

- The President who is the Chairperson of the Board
- Six Board Officers - Vice President, General Secretary, Honorary Treasurer, Conference and Communication Secretary, Chair of the Education Committee, Chair of the Clinical Governance Committee
- The immediate past President of BASHH
- Six Fellows of BASHH
- One Specialty and Associate Specialist Member of BASHH
- One Doctor in Training Member of BASHH
- One Nurse Member of BASHH
- One Health Adviser Member of BASHH
- One Lay Trustee

A number of non-voting representatives are co-opted to the Board to provide additional support. These include the Chair of the Public Panel, Representative from the Specialist Advisory Committee (for training doctors) Revalidation representative for BASHH. An addition co-opted member as assistant to General Secretary joined in January 2023 to serve until AGM in Jan 2024 with re-appointment on a two- basis according to support requirements of the officers. Other BASHH members/fellows may be co-opted as necessary.

The Clinical Governance Committee, which reports to the Board, deals with all aspects of clinical governance and standards as well as providing a major communication channel to and from BASHH members. It consists of Branch chairs who represent the members in regions across England, Scotland, Wales and Northern Ireland, as well as health adviser, nurse, and doctors in training representatives. Also reporting to the Clinical Governance Committee are a number of BASHH Groups such as the National Audit group, Clinical Effectiveness Group, Clinical Standards unit and the Integrated Information Group (working alongside FSRH). From the next reporting year, the Chair of the CSU will receive remuneration equivalent to 2 hours of clinical consultant time per week: the CSU and CEG will report directly to the Board of Trustees.

The Education Committee, which reports to the Board, leads on the educational and training activities for BASHH. It consists of the Chairs of a range of Special Interest Groups (SIGs) and also includes the leads for the STI Foundation Group and Mentoring Group as well as key training course leads.

In addition, the Association has a number of other groups and representatives that report directly to the governing Board such as the Revalidation representative, and the Public Panel.

Support Services

General Secretary: Dr David Phillips

A variety of support services are in place to support the work of the Association and its administration. Central support services (secretariat, membership and financial) have been provided by an association management company. This has been undertaken by Executive Business Services (EBS) since 2021.

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EBS are also contracted for secretariat services of the STI Foundation: the specialty teaching organisation part of BASHH. This involves a considerable amount of administration including support of hundreds of competence trainees, their trainers and frequent theory courses conducted around the UK.

EBS continue to work with the Treasurer and General Secretary to further streamline support services including. Following an in-depth review of the BASHH website including contents, layout and its underlying linkage to the membership database and e-commerce functions, an options appraisal was put to the Board for refurbishment. A full overhaul of the website was chosen as the best option to ensure greatest data security, quality of online product and resilience to IT changes in the longer term. This prompted a formal market tendering process to ensure that BASHH is confident in appointing the best bidder to provide website transformation and ongoing support, according to best practice. The work commenced early in 2023 with expected delivery and transition to new website by late 2023.

Membership Review

Membership continues to grow steadily and there have been new applications for membership into both medical and the non-medical categories, reflecting our multidisciplinary ethos, as well as a number of resignations by retirement and other reasons. Exit survey results show that other reasons are variable but sadly reflect many people leaving the specialty or medicine altogether as a result of changes in health and social care in the UK. The total number of members on 31 May 2022 was 1,235 (2022:1099).

BASHH has continued to work to ensure that the membership categories are simplified, that members are correctly categorised according to their membership grade and that membership details are kept up to date. New members can join using an online application form without the requirement for support by a fellow and member, and all applications are reviewed by the General Secretary and ratified by the BASHH Board.

Trustee recruitment

The BASHH Board is recruited from the BASHH members and fellows of BASHH, except for the immediate past President who is automatically a member of the Board as is the lay Trustee. The lay Trustee is recruited and appointed from outside the Association by the elected Trustees, using an external process followed by informal interview of selected individuals. For all the other Board positions BASHH members are individually informed about the posts that are available and nominations are sought.

Appointments and elected positions are for a term of office of two years and those appointed/elected may stand for a second two-year term, except for the President who may not serve a consecutive second term.

The election process allows voting prior to the Annual General Meeting for contested posts - candidates for Trustee positions and members of the Clinical Governance Committee. This was conducted by the M-Voice using a secure online voting website, as well as paper voting where necessary.

A detailed approach to governing the operations of the Board and appointment to trustee posts is laid out in the Articles and Byelaws, accessible to the public on the website.

Trustee Induction and Training

Individuals who have been elected to Trustee posts are required to make a declaration of interests and an undertaking of commitment as a Trustee to BASHH. They are required to submit a Trustee declaration form to the Charity Commission and complete the process for appointment as a BASHH director by successful submission of an AP01 form to Company House.

All Trustees receive the Memorandum and Articles of Association, and the Association uses the extensive information on the Charity Commission website to support the induction and training of Trustees. In particular, all Trustees are directed to read the Charity Commission guidance - the essential trustee: what you need to know (CC3).

BASHH Officers and Trustees in post in September 2022 received Trustee Training by Dan Francis of National Council for Voluntary Organisations in September 2022. The agenda covered:

- Understanding the challenges and opportunities which face charity boards
- Developing a clear understanding of charity status and legal form
- Understanding the role and responsibilities of trustees
- Understanding the charity governance code and how to apply this
- Understanding the importance of role and delegation
- Examining the relationship between management and governance
- Exploring how a governance has changed during the pandemic
- Establishing a personal objective for our trusteeship

Related Parties and Relationships with other Organisations

BASHH has affiliations with our sister organisation, The British HIV Association (BHIVA) and has representatives who feed into the medical specialties board of the Royal College of Physicians (RCP).

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STATEMENT OF TRUSTEES' RESPONSIBILITIES

Statement of Responsibilities of the Trustees

The trustees (who are also directors of the British Association for Sexual Health & HIV 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
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company 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
- 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

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

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 July 2023 was 19 (2022: 19). The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

AUDITOR

Sayer Vincent LLP was appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The trustees' annual report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

The trustees' annual report has been approved by the trustees on 24 April 2024 and signed on their behalf by

Dr Cara Saxon
General Secretary, BASHH

Independent Auditor's Report to the members of

BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV (BASHH)

Opinion

We have audited the financial statements of the British Association for Sexual Health and HIV (BASHH) (the 'charitable company') for the year ended 31 July 2023 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 July 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- 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 British Association for Sexual Health and HIV (BASHH)'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 other information comprises the information included in the trustees' annual report, than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

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 trustees' annual 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

Independent Auditor's Report to the members of

BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV (BASHH)

- We have not received all the information and explanations we require for our audit; or
- The directors 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' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, 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.

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 extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

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.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Independent Auditor's Report to the members of
BRITISH ASSOCIATION FOR SEXUAL HEALTH
AND HIV (BASHH)

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.

Fleur Holden (Senior statutory auditor)
25 April 2024
for and on behalf of Sayer Vincent LLP, Statutory Auditor
110 Golden Lane, LONDON, EC1Y 0TG

British Association for Sexual Health and HIV (BASHH)

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

For the year ended 31 July 2023

	Note	Unrestricted £	Restricted £	Endowment Funds £	2023 Total £	Unrestricted as restated £	Restricted as restated £	Endowment Funds £	2022 Total as restated £
Income and endowments from:									
Donations	2	1	-	-	1	7	-	-	7
Charitable activities									
Membership subscriptions		201,267	-	-	201,267	202,218	-	-	202,218
Educational meetings and courses	3	160,866	18,820	-	179,686	207,199	19,330	-	226,529
Event sponsorship	3	320,060	-	-	320,060	274,146	-	-	274,146
Investment income	4	54,961	-	-	54,961	30,581	-	-	30,581
Total income		737,155	18,820	-	755,975	714,151	19,330	-	733,481
Expenditure on:									
Charitable activities									
Educational meetings and courses	5	739,279	18,820	-	758,099	640,726	19,330	-	660,056
Total expenditure		739,279	18,820	-	758,099	640,726	19,330	-	660,056
Net income/(expenditure) before net gains / (losses) on investments		(2,124)	-	-	(2,124)	73,425	-	-	73,425
Net gains / (losses) on investments		445	-	-	445	(79,466)	-	-	(79,466)
Net income/ (expenditure) for the year	6	(1,679)	-	-	(1,679)	(6,041)	-	-	(6,041)
Net movement in funds		(1,679)	-	-	(1,679)	(6,041)	-	-	(6,041)
Reconciliation of funds:									
Total funds brought forward as previously reported		1,918,264	4,150	10,000	1,932,414	1,930,690	4,150	10,000	1,944,840
Prior year adjustment	17	6,385	-	-	6,385	-	-	-	-
Total funds brought forward as restated	10	1,924,649	4,150	10,000	1,938,799	1,930,690	4,150	10,000	1,944,840
Total funds carried forward		1,922,970	4,150	10,000	1,937,120	1,924,649	4,150	10,000	1,938,799

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 17a to the financial statements.

Balance sheet

Company no. 07863350

As at 31 July 2023

		2023		2022
	Note	£	£	As restated £
Fixed assets:				
Investments	10	1,917,503		1,869,687
		<u>1,917,503</u>		<u>1,869,687</u>
Current assets:				
Debtors	11	96,759	81,071	
Cash at bank		83,478	276,479	
		<u>180,237</u>	<u>357,550</u>	
Liabilities:				
Creditors: amounts falling due within one year	12	(160,620)	(288,438)	
Net current assets		<u>19,617</u>		<u>69,112</u>
Total net assets		<u><u>1,937,120</u></u>		<u><u>1,938,799</u></u>
The funds of the charity:	16a			
Endowment (Capital) funds		10,000		10,000
Restricted income funds		4,150		4,150
Unrestricted income funds:				
General funds		<u>1,922,970</u>	<u>1,924,649</u>	
Total unrestricted funds		<u>1,922,970</u>		<u>1,924,649</u>
Total charity funds		<u><u>1,937,120</u></u>		<u><u>1,938,799</u></u>

Approved by the trustees on 24 April 2024 and signed on their behalf by

Prof Matthew Phillips
Treasurer

Statement of cash flows

For the year ended 31 July 2023

	2023	2022
	£	As restated £
Cash flows from operating activities		
Net expenditure for the reporting period (as per the statement of financial activities)	(1,679)	(6,041)
(Gains) / Losses on investments	(445)	79,466
Interest receivable	(21)	–
Dividends and interest from investment receivable	(54,940)	(30,581)
(Increase) / Decrease in debtors	(15,687)	(51,223)
(Decrease) / Increase in creditors	(127,818)	88,762
Net cash (used in)/ provided by operating activities	(200,590)	80,383
Cash flows from investing activities:		
Interest receivable	21	–
Dividends and interest from investments	54,940	30,581
Sale of fixed asset investments	–	17
Purchase of investments	(47,371)	(37,722)
Net cash provided by/ (used in) investing activities	7,590	(7,124)
Change in cash and cash equivalents in the year	(193,001)	73,259
Cash and cash equivalents at the beginning of the year	276,479	203,220
Cash and cash equivalents at the end of the year	83,478	276,479

Analysis of cash and cash equivalents

	At 1 August 2022 £	Cash flows £	At 31 July 2023 £
Cash at bank and in hand	276,479	(193,001)	83,478
Total cash and cash equivalents	276,479	(193,001)	83,478

1 Accounting policies

a) Statutory information

British Association for Sexual Health and HIV (BASHH) is a charitable company limited by guarantee and is incorporated in England and Wales.

The registered office address is 68 Chestergate, Macclesfield, SK11 6DY.

b) Basis of preparation

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) – (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. 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 nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

c) Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

d) Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any 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 reporting period.

e) Income

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

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

Subscription Fees

Subscriptions are payable in advance for the Association's Membership Year. Subscriptions for the Membership year ended 31 July 2023, which were not received at the time of preparation of these accounts, are considered to be uncollectable and accordingly no credit is taken into the accounts.

Educational Meetings

Income from educational meetings and courses is included in incoming resources in the period in which the relevant activity has taken place and consists of course registration fees from participants and sponsorship income from pharmaceutical companies net of VAT where applicable. Where sponsorship income received is related to a specific meeting or conference then this income has been accounted for as income arising from those specific activities.

f) Interest receivable

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

1 Accounting policies (continued)

g) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Endowment funds

Endowment funds represent those assets which must be held permanently by the charity, principally investments. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as either restricted or unrestricted income funds. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against the fund.

h) Expenditure and irrecoverable VAT

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

- Expenditure on charitable activities includes the costs of delivering services and other educational activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

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

i) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

j) Listed investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. Any change in fair value will be recognised in the statement of financial activities. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading "Net gains/(losses) on investments" in the statement of financial activities. The charity does not acquire put options, derivatives or other complex financial instruments.

k) Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Notes to the financial statements

For the year ended 31 July 2023

1 Accounting policies (continued)

m) Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount.

n) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2 Income from donations

	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
Donations	1	–	1	7	–	7
	<u>1</u>	<u>–</u>	<u>1</u>	<u>7</u>	<u>–</u>	<u>7</u>

3 Income from charitable activities

	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted as restated £	2022 Total as restated £
Membership subscriptions	201,267	–	201,267	202,218	–	202,218
Sub-total for Membership	<u>201,267</u>	<u>–</u>	<u>201,267</u>	<u>202,218</u>	<u>–</u>	<u>204,240</u>
Special Interest Groups	47,355	–	47,355	11,090	–	11,090
Other Edu. Meetings/Courses	112,641	–	112,641	196,109	–	196,109
Regional Branches	870	–	870	–	–	–
Viiv Healthcare grant	–	18,820	18,820	–	19,330	19,330
Sub-total for Educational meetings and courses	<u>160,866</u>	<u>18,820</u>	<u>179,686</u>	<u>207,199</u>	<u>19,330</u>	<u>226,529</u>
Special Interest Groups	9,055	–	9,055	6,317	–	6,317
Other Edu. Meetings/Courses	309,555	–	309,555	265,679	–	265,679
Regional Branches	1,450	–	1,450	2,150	–	2,150
Sub-total for Event sponsorship	<u>320,060</u>	<u>–</u>	<u>320,060</u>	<u>274,146</u>	<u>–</u>	<u>274,146</u>
Total income from charitable activities	<u>682,193</u>	<u>18,820</u>	<u>701,013</u>	<u>683,563</u>	<u>19,330</u>	<u>704,915</u>

4 Income from investments

	2023 Total £	2022 Total £
Interest receivable	21	–
Dividends and interest receivable from investments and unit trusts	54,940	30,581
	<u>54,961</u>	<u>30,581</u>

Income from investments in both years is unrestricted

Notes to the financial statements

For the year ended 31 July 2023

5a Analysis of expenditure (current year)

	Charitable activity				
	Educational Meetings and Courses	Governance costs	Support costs	2023 Total	2022 Total
	£	£	£	£	£
Cost of Educational Meetings	377,076	–	–	377,076	310,243
Cost of Educational Journals	13,500	–	–	13,500	16,615
Governance costs	–	13,800	–	13,800	30,411
Secretariat fees (See note below)	–	–	179,672	179,672	203,920
Committee meeting costs	–	–	119,870	119,870	81,944
Printing, postage & stationery	–	–	733	733	981
General administration and sundry costs	–	–	53,448	53,448	15,942
	390,576	13,800	353,723	758,099	660,056
Support costs	353,723	–	(353,723)	–	–
Governance costs	13,800	(13,800)	–	–	–
Total expenditure 2023	758,099	–	–	758,099	
Total expenditure 2022	660,056	–	–		660,056

There are no direct staff costs incurred by the charity during the year and the charity does not undertake activities to raise funds. The administrative and support services to the charity in connection with its charitable activities stated above are provided under contract by both Executive Business Support who is an independent party.

Governance costs include trustees' travel and subsistence costs of £0 (2022: £0).

Notes to the financial statements

For the year ended 31 July 2023

5b Analysis of expenditure (prior year as restated)

	Charitable activity			
	Educational Meetings and Courses as restated £	Governance costs £	Support costs £	2022 Total as restated £
Cost of Educational Meetings	310,243	–	–	310,243
Cost of Educational Journals	16,615	–	–	16,615
Governance costs	–	30,411	–	30,411
Secretariat fees	–	–	203,920	203,920
Committee meeting costs	–	–	81,944	81,944
Printing, postage & stationery	–	–	981	981
General administration and sundry costs	–	–	15,942	15,942
	326,858	30,411	302,787	660,056
Support costs	302,787	–	(302,787)	–
Governance costs	30,411	(30,411)	–	–
Total expenditure 2022	660,056	–	–	660,056

There are no direct staff costs incurred by the charity during the year and the charity does not undertake activities to raise funds. The administrative and support services to the charity in connection with its charitable activities stated above are provided under contract by both Executive Business Support who is an independent parties.

Notes to the financial statements

For the year ended 31 July 2023

6 Net income/ (expenditure) for the year

This is stated after charging:

	2023 £	2022 £
Auditor's remuneration (excluding VAT):		
Audit	9,400	7,750
Other services	930	4,105
	<u>9,400</u>	<u>7,750</u>
	<u>930</u>	<u>4,105</u>

7 Analysis of trustee remuneration and expenses

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2022: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling nil (2022: £nil) incurred by nil (2022: nil) members relating to attendance at meetings of the board, and nil (2022: £nil) was incurred by BASHH on behalf of members for accommodation and subsistence at board meetings.

8 Related party transactions

There are no related party transactions to disclose for this financial year (2022: £nil).

9 Taxation

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

10 Listed investments

	2023 £	2022 £
Fair value at the start of the year	1,869,687	1,911,448
Additions at cost	47,371	37,722
Disposal proceeds	–	(17)
Net gain / (loss) on change in fair value	445	(79,466)
	<u>1,917,503</u>	<u>1,869,687</u>
Cash held by investment broker pending reinvestment	7,574	5
Fair value at the end of the year	<u>1,925,077</u>	<u>1,869,692</u>

Investments comprise:

	2023 £	2022 £
UK Unit Trusts	1,917,503	1,869,687
Cash	7,574	5
	<u>1,925,077</u>	<u>1,869,692</u>

Notes to the financial statements

For the year ended 31 July 2023

11 Debtors

	2023 £	2022 as restated £
Trade debtors	55,097	57,797
Prepayments and accrued income	41,662	23,274
	<u>96,759</u>	<u>81,071</u>

12 Creditors: amounts falling due within one year

	2023 £	2022 as restated £
Trade creditors	61,584	185,743
VAT payable	6,127	21,915
Other creditors	–	23,122
Accruals	53,939	43,353
Deferred income (note 13)	38,970	14,305
	<u>160,620</u>	<u>288,438</u>

13 Deferred income

Deferred income comprises event registration fees and sponsorship fees for events held subsequent to the year end and within twelve months of the financial year end.

	2023 £	2022 £
Balance at the beginning of the year	14,305	60,676
Amount released to income in the year	(14,305)	(60,676)
Amount deferred in the year	38,970	14,305
Balance at the end of the year	<u>38,970</u>	<u>14,305</u>

14 Financial instruments

	2023 £	2022 £
Financial assets measured at fair value		
Investments	<u>1,917,503</u>	<u>1,869,687</u>

Notes to the financial statements

For the year ended 31 July 2023

15a Analysis of net assets between funds (current year)

	Endowment £	Restricted £	Unrestricted £	Total funds £
Investments	–	–	1,917,503	1,917,503
Net current assets	10,000	4,150	5,467	19,617
Net assets at 31 July 2023	10,000	4,150	1,922,970	1,937,120

15b Analysis of net assets between funds (prior year as restated)

	Endowment £	Restricted £	Unrestricted £	Total funds £
Investments	–	–	1,869,687	1,869,687
Net current assets	10,000	4,150	54,962	69,112
Net assets at 31 July 2022	10,000	4,150	1,924,649	1,938,799

16a Movements in funds (current year)

	At 1 August 2022 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 July 2023 £
Endowment funds					
Robert S Morton Lecture fund	10,000	–	–	–	10,000
Total endowment funds	10,000	–	–	–	10,000
Restricted funds:					
The Robert S Morton Lecture fund	3,139	–	–	–	3,139
Viiv Health funding	–	18,820	(18,820)	–	–
Cathy Harman Memorial Appeal	1,011	–	–	–	1,011
Total restricted funds	4,150	18,820	(18,820)	–	4,150
General funds	1,924,649	737,600	(739,279)	–	1,922,970
Total unrestricted funds	1,924,649	737,600	(739,279)	–	1,922,970
Total funds	1,938,799	756,420	(758,099)	–	1,937,120

The narrative to explain the purpose of each fund is given at the foot of the note below.

Notes to the financial statements

For the year ended 31 July 2023

16b Movements in funds (prior year as restated)

	At 31 July 2021 £	Income & gains £	Expenditure & losses £	Transfers £	At 30 July 2022 £ Restated
Endowment funds:					
Robert S Morton Lecture fund	10,000	-	-	-	10,000
Total restricted funds	10,000	-	-	-	10,000
Restricted funds:					
The Robert S Morton Lecture fund	3,139	-	-	-	3,139
Viiv Health funding	-	19,330	(19,330)	-	-
Cathy Harman Memorial Appeal	1,011	-	-	-	1,011
Total restricted funds	4,150	19,330	(19,330)	-	4,150
General funds	1,930,690	714,151	(720,192)	-	1,924,649
Total unrestricted funds	1,930,690	714,151	(720,192)	-	1,924,649
Total funds	1,944,840	733,481	(739,522)	-	1,938,799

Purposes of endowment and restricted funds

The R.S. Morton Lecture Fund represents an endowment from the estate of the late Dr. RS Morton. The fund is to be used by the Trustees of BASHH for the establishment of an annual lecture to be named "The Robert S Morton MSSVD Annual Lecture". The capital amount can be invested at the discretion of the trustees, with the income from this investment forming a restricted fund to be used for provision of the lecture.

The Cathy Harman Memorial Fund represents donations received in memoriam.

Viiv Healthcare represents grant funding for the HIV module of STI/ HIV course held.

Notes to the financial statements

For the year ended 31 July 2023

17 Prior year adjustment

2022 Reserve position	Unrestricted £	Restricted £	Endowment £	Total funds £
Funds previously reported	1,918,264	4,150	10,000	1,932,414
Adjustment on restatement				
Recognition of grant income		19,330		19,330
Reclassification of expenditure	19,330	(19,330)		-
Movement in membership costs	(12,945)			(12,945)
Funds restated	1,924,649	4,150	10,000	1,938,799

Impact on 2022 income and expenditure	Unrestricted £	Restricted £	Endowment £	Total funds £
Net income/ (expenditure) as previously reported	(12,426)	-	-	(12,426)
Adjustment on restatement				
Recognition of grant income		19,330		19,330
Reclassification of expenditure	19,330	(19,330)		-
Movement in membership costs	(12,945)			(12,945)
Net Income/ (expenditure) as restated	(6,041)	-	-	(6,041)

Explanation for adjustment

The figures in the prior year have been required to be restated due to a material error in respect of restricted grant income that has been identified that should have been recognised in the financial year to July 2022. In addition to recognising the income, which has changed the result for the year, the associated restricted expenditure has been reclassified and allocated against the relevant grant income. A further adjustment was required to reflect an expenditure accrual for membership costs which historically have been recognised in arrears but are now being fully reflected on an accruals basis.

18 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

Accounts



Charity Commission Annual Return 2022

BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV

Charity registration number: 1148196

Most of the information you give in this form will become publicly available on the Register of Charities. Any field that the Charity Commission will not display will be clearly marked.

This document is a record of the information provided in the Annual Return 2022.

PART A - Charity information

Financial period

Financial period start date

01/08/2021

Financial period end date

31/07/2022

Income and spending

Income £

£ 714,151

Spending £

£ 647,111

Serious Incidents

For the period of this return, were there any serious incidents in your charity that have not been reported to the Charity Commission?

No

Fundraising - professional fundraiser

Did your charity raise funds from the public?

No

Government contracts

During the financial period for this annual return, did the charity receive income from contracts (other than grant agreements) with central government or local authorities?

No

Government grants

During the financial period for this annual return, did the charity receive income from grants from central government or local authorities?

No

Income from outside the UK

Did your charity receive income from outside the UK ?

Yes

Australia

Overseas government or quasi government bodies

£ 0

Overseas charities, NGO's or NPO's

£ 0

Other overseas institutions

£ 0

Individuals resident overseas (for example school fees and memberships)

£ 1,454

Unknown /Do not know

£ 0

Austria

Overseas government or quasi government bodies

£ 0

Overseas charities, NGO's or NPO's

£ 0

Other overseas institutions

£ 0

Individuals resident overseas (for example school fees and memberships)

£ 0

Unknown /Do not know

£ 0

Belgium

Overseas government or quasi government bodies

£ 0

Overseas charities, NGO's or NPO's

£ 0

Other overseas institutions

£ 0

Individuals resident overseas (for example school fees and memberships)

£ 95

Unknown /Do not know

£ 0

Canada

Overseas government or quasi government bodies

£ 0

Overseas charities, NGO's or NPO's

£ 0

Other overseas institutions

£ 0

Individuals resident overseas (for example school fees and memberships)

£ 324

Unknown /Do not know

£ 0

Chile

Overseas government or quasi government bodies

£ 0

Overseas charities, NGO's or NPO's

£ 0

Other overseas institutions

£ 0

Individuals resident overseas (for example school fees and memberships)

France

Overseas government or quasi government bodies

Overseas charities, NGO's or NPO's

Other overseas institutions

Individuals resident overseas (for example school fees and memberships)

Unknown /Do not know

Germany

Overseas government or quasi government bodies

Overseas charities, NGO's or NPO's

Other overseas institutions

Individuals resident overseas (for example school fees and memberships)

Unknown /Do not know

Hong Kong

Overseas government or quasi government bodies

Overseas charities, NGO's or NPO's

Other overseas institutions

Individuals resident overseas (for example school fees and memberships)

Unknown /Do not know

Hungary

Overseas government or quasi government bodies

Overseas charities, NGO's or NPO's**Other overseas institutions****Individuals resident overseas (for example school fees and memberships)****Unknown /Do not know****Ireland****Overseas government or quasi government bodies****Overseas charities, NGO's or NPO's****Other overseas institutions****Individuals resident overseas (for example school fees and memberships)****Unknown /Do not know****Italy****Overseas government or quasi government bodies****Overseas charities, NGO's or NPO's****Other overseas institutions****Individuals resident overseas (for example school fees and memberships)****Unknown /Do not know****Malaysia****Overseas government or quasi government bodies****Overseas charities, NGO's or NPO's****Other overseas institutions****Individuals resident overseas (for example school fees and memberships)****Unknown /Do not know**

£ 0

Malta

Overseas government or quasi government bodies

£ 0

Overseas charities, NGO's or NPO's

£ 0

Other overseas institutions

£ 0

Individuals resident overseas (for example school fees and memberships)

£ 316

Unknown /Do not know

£ 0

Netherlands

Overseas government or quasi government bodies

£ 0

Overseas charities, NGO's or NPO's

£ 0

Other overseas institutions

£ 0

Individuals resident overseas (for example school fees and memberships)

£ 474

Unknown /Do not know

£ 0

New Zealand

Overseas government or quasi government bodies

£ 0

Overseas charities, NGO's or NPO's

£ 0

Other overseas institutions

£ 0

Individuals resident overseas (for example school fees and memberships)

£ 758

Unknown /Do not know

£ 0

Nigeria

Overseas government or quasi government bodies

£ 0

Overseas charities, NGO's or NPO's

£ 0

Other overseas institutions

£ 0

Individuals resident overseas (for example school fees and memberships)

£ 95

Unknown /Do not know

£ 0

Qatar**Overseas government or quasi government bodies**

£ 0

Overseas charities, NGO's or NPO's

£ 0

Other overseas institutions

£ 0

Individuals resident overseas (for example school fees and memberships)

£ 284

Unknown /Do not know

£ 0

Spain**Overseas government or quasi government bodies**

£ 0

Overseas charities, NGO's or NPO's

£ 0

Other overseas institutions

£ 0

Individuals resident overseas (for example school fees and memberships)

£ 190

Unknown /Do not know

£ 0

Sweden**Overseas government or quasi government bodies**

£ 0

Overseas charities, NGO's or NPO's

£ 0

Other overseas institutions

£ 0

Individuals resident overseas (for example school fees and memberships)

£ 0

Unknown /Do not know

£ 0

Switzerland

Overseas government or quasi government bodies

£ 0

Overseas charities, NGO's or NPO's

£ 0

Other overseas institutions

£ 0

Individuals resident overseas (for example school fees and memberships)

£ 568

Unknown /Do not know

£ 0

United States

Overseas government or quasi government bodies

£ 0

Overseas charities, NGO's or NPO's

£ 0

Other overseas institutions

£ 0

Individuals resident overseas (for example school fees and memberships)

£ 0

Unknown /Do not know

£ 0

Spending outside England & Wales**Did your charity operate outside England and Wales?**

Yes

Select countries/territories your charity operated in during the financial period covered by this annual return☒ Northern Ireland☒ Scotland

Northern Ireland

Scotland

Total Spending outside England & Wales

£

Spending outside England & Wales

When spending money or working outside England and Wales, did your charity transfer money other than using the regulated banking system?

No

Spending outside England & Wales

Did your charity have procedures and controls in place to monitor expenditure outside England and Wales?

Yes

Are the trustees satisfied that your charity's risk management policies and procedures adequately covered activities and spending outside England and Wales?

Yes

Trading subsidiaries

Did the charity have any subsidiaries?

No

Trustee payments

Did any of the trustees receive any remuneration, payments or benefits from the charity other than refunds of legitimate trustee expenses?

No

Did any of the trustees resign and then take up employment with the charity?

No

Employees' salaries

Did any of your charity's staff receive total employee benefits of £60,000 or more? Select No if your charity does not have any staff or does not pay any staff.

No

For your highest paid member of staff only, what was the total value of their employee benefits?

(For example if your highest paid member of staff received £35,000 enter 35000). If you

do not have any staff or did not pay any staff, enter 0 (zero)

£ 0

Volunteers

How many UK volunteers, excluding trustees, did the charity have during the financial period?

48

Financial controls

Did your charity review its internal financial controls?

Yes

PART B - Financial information

Account type

Does your charity prepare:

Charity only accounts

Income and endowments

Donations & legacies

£ 7

Of the total donations & legacies
what amount is Endowments received

£ 0

Of the total donations & legacies
what amount is Legacies

£ 0

Other trading activities

£ 0

Investment income

£ 30,581

Income from charitable activities

£ 683,563

Other income

£ 0

Total Income and endowments

£ 714,151

Expenditure

Expenditure on raising funds

£ 0

Of the total expenditure on raising funds
what value is Investment
management costs

£ 0

Other expenditure

£ 0

Expenditure on charitable activities

£ 647,111

Of the total expenditure on
charitable activities
what value is Grants to institutions

£ 0

Of the total expenditure on
charitable activities
what value is Governance costs

£ 30,411

Total Expenditure

£ 647,111

Gains/(losses)

Gains/(losses) on revaluation of fixed assets

This figure should be prefixed with the minus symbol if it is a negative value.

Actuarial gains/(losses) on defined benefit pension schemes

This figure should be prefixed with the minus symbol if it is a negative value.

Net gains/(losses) on investments

This figure should be prefixed with the minus symbol if it is a negative value.

Other gains/(losses)

This figure should be prefixed with the minus symbol if it is a negative value.

Assets

Total fixed assets**Of the total fixed assets
what value is Fixed asset investments****Total current assets****Of the total current assets
what value is Current asset
investments****Of the total current assets
what value is Cash at bank and in
hand**

Funds

Endowment funds

£ 10,000

Restricted funds

£ 4,150

Unrestricted funds

£ 1,918,264

Total Funds

£ 1,932,414

Liabilities

Creditors due within 1 year

£ 275,493

Creditors falling due after one year and provisions

£ 0

Defined benefit pension scheme
asset/(liability)This figure should be prefixed with a
minus symbol if it is a negative value

£ 0

Total net assets/(liabilities)

£ 1,932,414

Additional information

Support costs

£ 302,787

Depreciation charge for the year

£ 0

Level of reserves

£ 1,918,264

Average number of employees

0

Privacy statement

Any information you give us will be held securely and processed only in accordance with the rule on data protection. We will not disclose your personal details to anyone unconnected to the Charity Commission unless:

- you have consented to their release; or
- we are legally obliged to disclose them; or
- we regard disclosure as either (a) necessary so that we can properly carry out our statutory functions or (b) necessary in the public interest.

We may share and disclose information about you with relevant public authorities, regulatory bodies and agencies, outside the Charity Commission but only if:

- we can lawfully do so; and
- we decide that disclosure is necessary for national security, crime detection, prevention, and law enforcement, or other issues in the public interest

Information we collect about you

We will use this information:

To enable us to carry out our statutory functions and duties;

This will include the following actions:

- (a) update, consolidate, and improve the accuracy of our records;
- (b) undertake crime detection and prevention and law enforcement and assist the third parties specified above to investigate or prevent crime and carry out law enforcement;
- (c) data analysis, testing, research, statistical and survey purposes

Information we receive from other sources.

Information we receive from other sources

We may combine this information with information you give to us and information we collect about you.

We may use this information and the combined information for the purposes set out above (depending on the types of information we receive).

We will ensure that any such disclosure and use is proportionate; considers your right to respect for your private life; and is done fairly and lawfully in accordance with the data protection principles of the Data Protection Act.

The Data Protection Act 1998 regulates the use of 'personal data', which is essentially any information, however stored, about identifiable living individuals.

As a 'data controller' under the Act, the Charity Commission must comply with it. Any changes we may make to our privacy statement in the future will be set out in the replacement version of this form.

Please check back frequently to see any updates or changes to our privacy policy.

Declaration

This annual return has not been submitted and no Declaration has been made

By clicking 'Accept', you agree to the storing of cookies on your device to enhance site functionality including analytics, targeting and personalisation

Accounts

Company number: 07863350

Charity number: 1148196

British Association for Sexual Health and HIV (BASHH)

Report and financial statements

For the year ended 31 July 2021

Contents

For the year ended 31 July 2021

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British Association for Sexual Health and HIV (BASHH)

Reference and administrative information

For the year ended 31 July 2021

Company number 07863350
Country of incorporation United Kingdom

Charity number 1148196
Country of registration England & Wales

Registered office and operational address BASHH, C/O Executive Business Support,
City Wharf
Davidson Road
Lichfield
Staffordshire
WS14 9DZ

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Dr John McSorley	President (until January 2022)
Dr Alan Tang	Vice President (until January 2022)
Dr David Phillips	General secretary
Dr Kaveh Manavi	Treasurer (until January 2022)
Dr Claire Dewsnap	Conference & Communications Secretary (until January 2022)
Dr Sophie Forsyth	Chair – Education committee
Dr Shalini Andrews	Chair – Clinical Governance Committee (until January 2022)
Dr Laura Waters	Fellow to the board (until January 2022)
Dr Rachael Jones	Fellow to the board (until January 2022)
Prof Colm O'Mahoney	Fellow to the board (until January 2021)
Dr Darren Cousins	Fellow to the board (until January 2022)
Dr Carol Emerson	Fellow to the board (until January 2022)
Dr Cecilia Priestly	Fellow to the board (until January 2021)
Dr Sarah Edwards	Fellow to the board (from January 2021)
Prof Claudia Estcourt	Fellow to the board (from January 2021)
Dr Hannah Church	Doctors in Training Rep. to the board (until January 2021)
Dr Luke Cannon	Doctors in Training Rep. to the board (from January 2021)
Ms Ceri Evans	Health Adviser Rep. to the board (until January 2022)
Mr Jodie Walker-Haywood	Nurse Rep. to the board (until January 2021)
Ms Holly Royston-Ward	Nurse Rep. to the board (from January 2021)
Dr Sashidharan Parameswaran	SAS Rep. to the board (until January 2022)
Ms Ruth Lowbury	Lay trustee
Dr Olwen Williams OBE	Immediate past President (until January 2022)

British Association for Sexual Health and HIV (BASHH)

Reference and administrative information

For the year ended 31 July 2021

New Trustees to the Board from January 2022

Dr Claire Dewsnap	President
Dr Kaveh Manavi	Vice President
Prof Matthew Phillips	Treasurer
Dr Christopher Ward	Conference & Communications Secretary
Dr Rona MacDonald	Chair – Clinical Governance Committee
Dr John (Lewis) Haddow	Fellow to the board
Dr Deepa Bansal	Fellow to the board
Dr Matthew Grundy-Bowers	Fellow to the board
Dr Sophie Brady	Fellow to the board
Mr Hubert Ansell Clarke	Health Adviser Rep. to the board
Dr Georgina Forbes	SAS Rep. to the board
Dr John McSorley	Immediate past President

Bankers

Lloyds TSB
PO Box 1000 Andover BX1 1LT

St James' Place Wealth Management PLC
St James' Place House
1 Tetbury Road
Cirencester
GL7 1FP

Sarasin & Partners LLP
Juxon House
100 St Paul's Churchyard
London
EC4M 8BU

Solicitors

Gibson & Co. Solicitors
77–87 West Road
Newcastle upon Tyne
NE1 5 6PR

Auditor

Sayer Vincent LLP
Chartered Accountants and Statutory Auditor
Invicta House
108–114 Golden Lane
LONDON
EC1Y 0TL

Trustees' annual report

For the year ended 31 July 2021

The trustees present their report and the audited financial statements for the year ended 31 July 2021.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Purposes and aims

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Public Benefit

The Association has maintained and increased its commitment to public benefit, as demonstrated in this report and referenced in the Object of our Association 'to champion and promote good sexual health and provide education in relation to sexually transmitted infections, HIV and other sexual health problems to the public'. The Association's work, across all sectors of the community, in representing the interests of sexual health services, in advancing public health, in championing and promoting good sexual health and high quality standards of care, as well as providing education to the public and health care professionals, all benefit the public.

BASHH's work in delivering modern educational programmes, developing cutting edge guidance and information commission assured patient resources, and in seeking to support and influence decision makers in local and national government are all aimed at safeguarding high quality, confidential sexual health services for the public benefit. BASHH has a dedicated public engagement group and area of the website.

The BASHH guidelines sit on the public facing side of the BASHH website and are accredited by NICE. The process used by the Association to produce its guidelines was re-accredited by NICE in 2021 and is valid until 2026. The guideline section remains the most visited area of the website. Our Standards for the Management of STIs are widely endorsed and are used by commissioners in service specifications and to measure performance. The Association also provides support to local

and national government through expert advice, representation and briefing papers to promote good sexual health for the entire health community.

The trustees confirm that the association has fully complied with its duty to have regard to public benefit in accordance with the Charity Commissions public benefit guidance and has met the requirements set out in our Objects.

Objectives, Activities and Performance

The charity's main activities and who it tries to help are described below. All its charitable activities focus on providing high quality education and training, as well as leadership for those delivering sexual health and HIV services, and are undertaken to further the British Association for Sexual Health & HIV's charitable purposes for the public benefit.

Mission Statement

BASHH Aims:

- To be the lead professional representative body for those practising sexual health including the management of STIs and HIV in the UK
- To innovate and deliver excellent tailored education and training to health care professionals, trainers and trainees in the UK
- To determine, monitor and maintain standards of governance in the provision of sexual health and HIV care
- To advance public health in relation to STIs, HIV and other sexual health problems
- To champion and promote good sexual health and provide education to the public

Education Committee

Chair: Dr Sophie Forsyth

The Education Committee is responsible for facilitating the delivery of the BASHH's vision, values and service priorities through education, training and development. The Educational committee (EC) and Special Interest Groups (SIGs) develop and maintain educational programmes providing high levels of specialist training and skill, whilst embracing a wider, more integrated sexual health remit across a wide geographical area and range of healthcare settings.

The COVID pandemic has brought new challenges in delivering education and training which our members have risen to impressively by embracing new technology and going on a steep learning curve to become familiar with new ways of teaching online (when we remembered to "unmute"!)

While we have all missed the pleasure of seeing our colleagues in real life there have undoubtedly been advantages as many more BASHH members have been able to access meetings in the convenience of their homes, work places or other far flung locations.

The Special interest groups (SIGs)

The SIGs lead on the development of educational materials and meetings within their specialist areas. They develop and deliver educational programmes and courses. They also contribute to education and training by generating publications and research, developing guidelines and recommendations in collaboration with other BASHH groups and external organisations, and reviewing and responding to documents on behalf of BASHH. Individual reports detailing specific contributions are available within the BASHH Annual Review.

This year the SIGs provided several well-established courses online such as Genital dermatology, SAS Doctors conference, HIV masterclasses and the Diplomas in GUM and HIV revision courses. There has also been a Virtual Teaching and Training subgroup of the EC convened by Dr Luciana Rubinstein to draw up guidance for running virtual educational events.

Our trainee rep Dr Ellie Crook has been instrumental in establishing the Student and Trainee Association for Sexual Health and HIV this year. STASHH was formed to improve recruitment to Sexual Health & HIV medicine by facilitating clinical & academic opportunities for medical students & Pre-specialty Trainees. They have membership from the majority of medical schools and deaneries and have planned a series of webinars for the second half of 2021.

BASHH scientific meetings

The EC has the responsibility of providing regular Scientific meetings, which are free to BASHH Members. SIGs take it in turn to organise these meetings and they often take a two-part structure, organised by two individual SIGs. They have all been held virtually over the past year with excellent attendance figures and good audience participation via chat.

This year, the autumn meeting was replaced by a BASHH symposium at 34th IUSTI in Bucharest led by the GSM SIG. We used the funds set aside for running the September meeting to support BASHH members with discounted IUSTI registration, giving Doctors in Training, SAS and Nurse and Health advisor members preference when applying for these places.

The January meeting was lead for the first time by the SHAN SIG to great success and also the HSV SIG. The June meeting was organised by ASIG, the Virtual Teaching and Training Group, and the SAC to discuss the new GUM/GIM curriculum. The March meeting was replaced by the BASHH/BHIVA virtual Spring Conference. Podcasts/webcasts of the lectures are available on the BASHH website for members to access in their own time if they were unable to attend the meeting.

Scholarships, Fellowships and Travel awards

The Education Committee supported the BASHH Educational Fellowships which this year were awarded to Drs Jesal Gohil, Natasha Bell, Joseph Heskin, Katie Humphries, Sophie Ross and Claire Pritchard. Dr Su Currie and Dr Katia Prime from the Prison SIG are supervising the 6 projects with help from PHE and other members of the Prison SIG.

Trustees' annual report

For the year ended 31 July 2021

The BASHH/ISSTD Ison Travel Fellowship was awarded to Dr Jennifer Murira.
The Undergraduate Essay prize winners were Rachel Frackelton and Nazia Siddiqui.
We look forward to seeing our colleagues in the flesh as we return to face to face and hybrid meetings in 2022.

Clinical Governance Committee

Chair: Dr Shalini Andrews

Secretary: Dr Mohamed Ghanem

Membership

This committee consists of regional representative from all of the branches in England, and a representative from the UK devolved nations, Northern Ireland, Scotland and Wales. In addition, there are professional group representatives from Nurses, Health Advisers, Pharmacists, Staff & Associate Specialists, and Doctors in Training. Other groups within BASHH feed into this committee: The Clinical Effectiveness Group, the Clinical Standards Unit, the National Audit Group, the Integrated Information Group and the Web Team.

Objectives

- To implement strategies and policies of BASHH as approved by the Governing Board
- To oversee, set and monitor standards and specifications relating to BASHH
- To identify areas of best clinical practice and promote their adoption whilst recognising local variation in capacity, infrastructure and policy
- To identify regional and individual clinic difficulties and support such services to explore solutions to issues, mobilize support and suggest action plans

Meetings

The Committee holds meetings on the same days as the Scientific Meetings. During the pandemic, the quarterly meetings were held virtually over Zoom or MS.

Significant activities

Spotlight discussions were held on topics generated by representatives. These were

- Sexual Health Service in the times of COVID-19, Current and Future Challenges
- Involving SAS Doctors in BASHH activity
- Increasing regional participation in BASHH

Sexual Health services across the country are faced with incredible challenges with re-setting services during the pandemic. When clinicians are struggling to cope with staff shortage and increasing workload, there is understandable reluctance to take on additional voluntary roles for BASHH such as branch chairs and professional group representatives. Over half the CGC posts were unfilled and it took a lot of effort to find members to take up the posts, although BASHH members

Trustees' annual report

For the year ended 31 July 2021

are very aware of the importance of these roles for the specialty. The CGC spotlight discussions focussed on finding solutions and removing barriers to participation.

Performance/Outputs in the year 2020–2021

The CGC continues to be an effective communication channel between the various BASHH groups/board and the regions. This is particularly important during the pandemic and rapid service changes.

Several clinical governance issues were discussed and addressed. These include having a list of clinic emails available through BASHH for partner notification, QT interval prolongation with moxifloxacin, complex PrEP pathway and sharing supplier information on rarely used drugs in Genitourinary Medicine.

The CGC jointly worked with the Special Interest Groups (SIG) to approve national PGDs developed by the Specialist Pharmacist service working group for twelve commonly used medicines in Sexual Health. These are available on: <https://www.sps.nhs.uk/>

The CGC raised concerns about private online providers offering inappropriate testing and treatment for sexual infections. This led to the Bacterial SIG developing a position statement.

Future plans

- To support BASHH commitment to monitor and maintain standards of governance in the provision of sexual health and HIV care
- To support BASHH to lead on the development of coherent holistic sexual health strategies for all four nations in the UK in the next decade.
- To support development of national PGDs
- To extend involvement of Doctors in Training in CGC, to mentor and assist in career development as well as enthuse newer trainees.

Conference and Communications Activity

Secretary: Dr Claire Dewsnap

Objectives

- To deliver Annual national Conference
- To deliver Joint FSRH/BASHH conference annually

Significant activities

Delivered face to face annual Joint BASHH/FSRH conference

- March 11th 2021

Trustees' annual report

For the year ended 31 July 2021

Delivered joint BASHH/BHIVA conference – virtual annual conference

- 19th–21st April 2021

Delivered vBASHH 2021

- 12th and 13th October

Performance/Outputs in the year 2020–21

FSRH/BASHH conference

- Surplus from Conference £22,649.80 BASHH share £11,324.9
- Total attendees 683
- Evaluation: 87% rated the overall quality of education as Good or Excellent

BHIVA/BASHH conference

- Well attended

Evaluation and final budget report awaited

vBASHH 2021

- over 300 delegates
- formal feedback awaited

Future plans

- Deliver Virtual Joint FSRH/BASHH conference January 2022–
- Plan and deliver either face to face or virtual Annual conference in Summer 2022
- Consider regular Virtual Autumn meeting

Public media and website activities

2020–21 presented unique challenges and responsibilities for BASHH in respect of its public media and website functions. The further evolution of the COVID–19 pandemic dominated the media requests that were received by the BASHH press office, which continues to be managed by M&F Health, who work with the Media Group to facilitate rapid and expert responses to national and regional journalists. Media interest centred upon the impact of lockdown on sexual health and how STI transmission would likely be affected by the easing of restrictions.

Whilst COVID–19 occupied the main area of media interest, there were also requests for expert input into features ranging from issues exploring local authority funding of sexual health services, the roll–out of screening programmes and the publication of 2021 national STI data by Public Health England. M&F Health worked with the BASHH President and Media Group Chair, Dr Mark Lawton, to help draw on appropriate expertise for each individual request to ensure the best–placed members were able to provide input.

Efforts have also been made to broaden the scope of expertise that BASHH is able to provide to media outlets. In addition to remaining the 'go-to' organisation for sexual health commentary, the development of the BASHH Clinical Thermometer Series (quantitative and qualitative member surveys assessing key service delivery in the context of COVID-19), has provided a unique source of insight and 'real-time' data that journalists and stakeholders more broadly have found significant value in. These data have not only helped to shape media stories, but have also contributed to national-level planning in the sector, demonstrating the value of continuing to ensure member experience is captured in a structured way.

The fast-moving and complex situation that COVID-19 has created has further emphasised the importance of ensuring that BASHH's public and member-facing website is as up-to-date and comprehensive as possible. A significant amount of time and effort has therefore been invested into populating the website with a wide range of COVID-19 resources, ranging from example business continuity plans and service redesign templates, to clinical information and resources for telemedicine functions.

Alongside 'traditional' media, BASHH also continues to support a strong presence on social media, further growing its number of followers and seeking to engage across a wide range of relevant debate. BASHH's social media presence has been driven by a small group of dedicated members throughout this period, who have done a tremendous job of combining clinical duties with also supporting the delivery of regular and relevant content.

BASHH continues to build its profile across multiple media and information channels, to ensure the organisation can have the maximum impact possible in promoting the interest of members and patients, as well as raising the visibility of the specialty as a whole. Continuing this will be key, with 2022 likely to represent a significant year in respect of new national strategies and commissioning structures across the NHS.

Beneficiaries of our services

BASHH beneficiaries are members of the association and any members of the public or medical profession who access our freely available web resources.

Financial review

2020 was a financially challenging year for BASHH. As the result of COVID-19 lockdown, BASHH had to cancel all its training and educational events between February and September 2020. This has begun to be mitigated in 2021. The impact of COVID-19 on BASHH accounts was a mixed one, reducing BASHH income and expenditure; by 6% and by 4% respectively. As the result, BASHH made a surplus of £2,946 before net gains on investments (2020: surplus of £15,301 before net losses on investments) in the financial year ending on 31 July 2021.

The main drivers of our expenses are our educational meetings and secretariat fees. The reduction in BASHH expenses was mainly the result of cancellation of payments for hiring venues for BASHH

Trustees' annual report

For the year ended 31 July 2021

events because of COVID-19 lockdown; 23% less than that in 2020. BASHH's negotiation of contracts with the publishers of the journals also assisted in this respect.

COVID-19 lockdown put significant strain on BASHH's cash flow during the lockdown period, but there has been recovery overall. BASHH's saving accounts have increased by 18% in 2021.

The value of BASHH investments have increased by £258,426. It is important to note that without the investment income the association's costs currently and during the last couple of years outweigh its income from its normal charitable activities. As we expect a turbulent few years post Brexit for the stock market, and global uncertainty due to sanctions and fuel costs, it would be important to note that our finances may come under strain in the coming years.

Principal funding sources

Income for the charity comes from investments, membership subscriptions, and educational events. Because of the charity's stable financial position, there are no proposals to increase membership fees.

At 31 July 2021, the charity has total reserves of £1,944,840 (2020: £1,696,660). This comprised of £4,150 (2020: £4,150) restricted reserves, £10,000 (2020: £10,000) endowment fund, and £1,930,690 (2020: £1,682,510) unrestricted reserves. Unrestricted reserves have increased by £248,180 (compared to an decrease of £58,124 in 2020) mainly due to positive movement in the investment portfolio.

Reserves policy and going concern

Investment and Reserves policy

The Trustees aim to invest BASHH reserves within Charity Commission guidelines:

Taking financial advice where appropriate, giving due continuous and careful consideration of risk / diversification / protection and allowing for sufficient access to maintain a contingency for the running of BASHH.

Guidance Notes:

CC14: Investment of Charitable Funds: Basic Principles (version January 2017)

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/581814/CC14_new.pdf

CC19 – Charities' Reserves (version February 2017)

<https://www.gov.uk/government/publications/charities-and-reserves-cc19>

Reserves

The Trustees' intention is to maintain the level of reserves at an amount sufficient for the Association to function for at least two years in the event that it does not receive any further income. The trustees consider the investments of £1,918,578 (2020: £1,615,474) to form part of the charity's free reserves as they are able to access the income and/or capital as required. Free reserves of £1,930,690 (2020: £1,682,510) are in excess of the reserves policy as costs for the next two years can be covered by disinvesting the investments if required.

Going Concern

BASHH is required to submit a narrative as to its status as a going concern. As mentioned above, there are significant reserves and there are now sufficient reserves that if BASHH were to continue its current spending plans and there were no further income, that could be maintained for at least another two years. That in itself demonstrates that BASHH is a going concern.

In a realistic projection however income will continue, and the main sources of income are Conferences and Membership. The budget projection is based on the assumption that there will not be significant changes to membership fees or volumes of members, and that conferences will be attended in numbers equivalent to number seen in previous years.

The budget projection takes into account a project passed through finance and Governance to commit funds to a Social media Strategy at circa £40,000 a year for up to two years, and at the time of writing there are no other projects of significant spend presented to Finance and Governance.

Investment policy

An amount sufficient for the Association to function for at least one year will be kept in accounts which permit access to funds within a maximum of 3 months.

The balance of reserves will be invested after taking professional financial advice and adopting a low to medium risk approach. BASHH uses two different investment companies (St James' and Sarasin) for managing its investment portfolio).

Banking

BASHH currently has bank accounts with only two providers. These accounts are under review as to whether they provide sufficient flexibility and security.

Review

The Trustees will review this policy whenever appropriate and as a minimum at least annually. This Investment and Reserves Policy was approved by the Trustees on 24 May 2019.

Principal risks and uncertainties

Alan Tang, Vice-President

Reference: Risk Map 2020–2021

BASHH uses a Risk Management Plan as a tool to identify potential risks which the charity may encounter. The plan identifies the source of potential risks, assesses each against criteria of seriousness and likely frequency, and makes recommendations on mitigating the risk including the identification of responsible individual(s). The plan is reviewed annually by the BASHH Finance and Governance Committee before being taken to the Board of Trustees for further amendments and approval.

BASHH reviewed its Risk Management Plan during the year to identify potential risks which the charity may encounter. The plan identifies the source of potential risks, assesses each against criteria of seriousness and likely frequency, and makes recommendations on mitigating the risk including the identification of responsible individual(s). The Risk Matrix was updated by the Finance and Governance Committee on 21 May 2020 and approved by the Board on 29 May 2020. Particular new risks identified were: risks directly to BASHH business and to volatile markets due to the Coronavirus Pandemic. Risks to BASHH reputation from uncontrolled or inappropriate content posted on social media on behalf of BASHH.

Mitigations to reduce risk include:

- Requiring funding proposals submitted to the BASHH Board to include an assessment of risk
- The use of guidance notes to assist BASHH members who run educational events on the charity's behalf e.g. draft contract template, advice on obtaining sponsorship
- Automated collection of educational event fees via the BASHH website
- Annual external financial audit
- Separation of powers via a Scheme of Delegation which is reviewed annually by the Trustees
- Spreading the BASHH investments between two brokers who have diverse portfolios
- Adopting a social media policy for all contributors of social media content.

Management of Principal Risks

Risk map page number	High risks	Managed by
4	Conflicts of interest	Annual disclosure, disclosure invitations before every committee meeting, election process, trustee annual training
6	Security of assets	Asset register, insurance policy, investment and reserves policy, due diligence on intellectual property by individual special interest and other groups
6	Budgetary control	[Please also refer to 'financial review' and reserves policy' sections above]. The Finance & Governance Committee (F&G) scrutiny at quarterly meetings, Scheme of Delegation places limits on individual officer discretionary spend while setting out approval process, using an external auditor, quarterly presentation of management accounts to Board of trustees
7	Investment policy	Investment funds reviewed by F&G annually, with input from fund managers
8	Cash flow	Managed according to policies in F&G committee [Please also see 'financial review' and reserves policy' sections above].
9	Dependence on income sources	Managed according to policies in F&G committee [Please also see 'financial review' and reserves policy' sections above].
10	Contract risk – performance, compliance, terms and conditions, conferences	Officers to enforce authorisation procedures before contract agreement
11	Website and social media content	Regular review of content by Webteam and Board

BASHH is strongly committed to the smooth running of its core business over the coming year and delivering on its charitable objectives. The Association will continue to champion the provision of quality, accessible sexual health and HIV services within the mixed commissioning environment with an appropriate workforce and adequate funding. We will provide representation to the national governments and key policy and decision makers, as necessary, for all four nations in the UK.

We will provide a wide range of educational activities to support clinicians to deliver first rate care as in previous years with sufficient financial governance to assure this as a sustainable resource for members and non-members.

The Association will continue to build on its existing relationships with a wide range of national representative bodies, professional and third sector organisations as well as other sexual health stakeholders and will work collaboratively to maximise opportunities to improve all aspects of sexual health and HIV across the UK. We are leading the development of a new Sexual Health Strategy for England and working towards the establishment of a specific lobby group on Sexually Transmitted Infections within the framework of the All-Party Parliamentary Group system.

Financial plans for future periods

In order to maintain good governance on our costs, the chairs of BASHH groups and events receive quarterly financial statements on their groups' income and expenses. Major departures from the usual cycle of events include the finalising of the BSIG Microscopy online project and investment in an eportfolio for a STIF competency training package. The future of professional conferences in a face to face format is uncertain over the next few years. In October 2020 BASHH ran a virtual conference using specialist software which required a one off payment. It is likely that in the next one to two years conferences will be either wholly or in part run virtually using such platforms, so continued budgeting will be required.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 28 November 2011 and registered as a charity on 18 July 2012.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Governing document

The governing document for BASHH is the Memorandum and Articles of the Association, which was signed on the 30 September 2011 by the first Trustees of the incorporated organisation. Since then, further resolutions were agreed on 9 January 2015 and on 13 March 2015. It provides details of the objects; powers; benefits to members and Trustees; membership and Trustee arrangements; general meeting conditions; notices, resolutions and voting provisions; the requirement for records and accounts; and the particulars of indemnity, limited liability, guarantee and dissolution of the Association. A further revision of the Articles of the Association was approved by the membership on 13 October 2017.

The main objectives of BASHH, as stated in its governing document are

- To promote, encourage and improve the study of and the practice of diagnosing, treating and managing sexually transmitted infections, HIV and other sexual health problems.
- To innovate and deliver excellent tailored education and training to health care professionals, trainers and trainees in connection with the provision of sexual health and HIV care
- To determine, monitor and maintain standards of governance in the provision of sexual health and HIV care

Trustees' annual report

For the year ended 31 July 2021

- To advance public health in relation to sexually transmitted infections, HIV and other sexual health problems.
- To champion and promote good sexual health and provide education in relation to sexually transmitted infections HIV and other sexual health problems to the public.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 7 to the accounts.

A governing Board of at least 12 elected Trustees governs the Association, the immediate past President and a lay Trustee appointed by the elected Trustees. The Trustees are also directors of the charitable company. Currently there are 19 Trustees. The voting membership of the Board consists of: –

- The President who is the Chairperson of the Board
- Six Board Officers – Vice President, General Secretary, Honorary Treasurer, Conference and Communication Secretary, Chair of the Education Committee, Chair of the Clinical Governance Committee
- The immediate past President of BASHH
- Six Fellows of BASHH
- One Specialty and Associate Specialist Member of BASHH One Doctor in Training Member of BASHH
- One Nurse Member of BASHH
- One Health Adviser Member of BASHH
- One Lay Trustee

A number of non-voting representatives are co-opted to the Board to provide additional support. These include the Chair of the Media group, Chair of the Public Panel, BASHH Webmaster, Revalidation representative for BASHH. Other BASHH members/fellows may be co-opted as necessary.

The Clinical Governance Committee, which reports to the Board, deals with all aspects of clinical governance and standards as well as providing a major communication channel to and from BASHH members. It consists of Branch chairs who represent the members in regions across England, Scotland, Wales and Northern Ireland, as well as health adviser, nurse, and doctors in training representatives. Also reporting to the Clinical Governance Committee are a number of BASHH Groups such as the National Audit group, Clinical Effectiveness Group, Clinical Standards unit and the Integrated Information Group.

The Education Committee, which reports to the Board, leads on the educational and training activities for BASHH. It consists of the Chairs of a range of Special Interest Groups (SIGs) and also includes the leads for the STI Foundation Group and Mentoring Group as well as key training course leads.

In addition, the Association has a number of other groups and representatives that report directly to the governing Board such as the Revalidation representative and the Public Panel.

Support Services

General Secretary: Dr David Phillips

A variety of support services are in place to support the work of the Association and its administration. Central support services (secretariat, membership and financial) have been provided by an association management company for over a decade. On 1st February 2021 BASHH transitioned this business from Kingston Smith Association Management (KSAM) to Executive Business Services (EBS) following a competitive tender process the previous year.

Over the second half of the BASHH 2020–21 year, officers have been working closely with EBS to ensure business continuity and smooth transition of all of its operations. With the exception of a few days when the BASHH website was closed for transition maintenance work, there has been no major disruption to BASHH activities.

EBS has worked with the Treasurer and General Secretary to further streamline support services including: review of the website with a review to refurbishment, review of online payments system for courses and events, review of subscription fees for members joining part-year.

In addition EBS have taken on the contract for secretariat services of the STI Foundation: the specialty teaching organisation part of BASHH. This involves a considerable amount of administration including support of hundreds of competence trainees, their trainers and frequent theory courses conducted around the UK. It took several months for EBS to learn the set-up of this foundation and assimilate processes within their own. There were a few months when communication between the new STi Foundation secretariat experienced delays, but into autumn 2021 the service is expected to be running to standard turnaround times.

Membership Review

Membership continues to grow steadily and there have been new applications for membership into both medical and the non-medical categories, reflecting our multidisciplinary ethos, as well as a number of resignations by retirement, deaths and other reasons. Exit survey results show that others reasons are variable but sadly reflect many people leaving the specialty or medicine altogether as a result of changes in health and social care in the UK.

The total number of members on 31 July 2021 was 1,110 (2020:1087). The association continues to attract nurses at a steady rate, due to a reduced membership fee and educational & training opportunities such as STIF Competency: nurse members had increased to 188 members in July 2021 (2020: 136).

BASHH has continued to work to ensure that the membership categories are simplified, that members are correctly categorised according to their membership grade and that membership details are kept up to date. New members can join using an online application form without the requirement for support by a fellow and member, and all applications are reviewed by the General Secretary and ratified by the BASHH Board.

Equality, Diversity & Inclusion

In Spring 2021 BASHH introduced its first Equality Diversity and Inclusion policy, which outlines the association's commitment to encouraging equality and diversity amongst its groups and committees and to eliminating any form of unlawful discrimination based on protected characteristics. Furthermore, it underlines the aim for groups to be truly representative of all sections of society and its membership.

In tandem BASHH ran an equality and diversity survey, which received 291 respondents representing c.27% of the membership. A full report can be found on the BASHH website. Despite this being a minor proportion of the membership and not feasible to draw statistical conclusions, trends were worth studying. Key findings included: an equal representation along lines of gender, age, disability, and some ethnicities; an under representation of non-white ethnicities in groups and the Board of Trustees; a greater representation of 'Gay & Lesbian' versus 'Heterosexual or Straight' in groups and on the Board of Trustees; and a small number of members with specific disabilities across all areas. The expectation is that further rounds of this survey will be conducted over time, ideally with a methodology to ensure higher response rate.

Recruitment and Appointment of the BASHH Board

The BASHH Board is recruited from the BASHH members and fellows of BASHH, except for the immediate past President who is automatically a member of the Board as is the lay Trustee. The lay Trustee is recruited and appointed from outside the Association by the elected Trustees, using an external process followed by informal interview of selected individuals. For all the other Board positions BASHH members are individually informed about the posts that are available and nominations are sought.

Appointments and elected positions are for a term of office of two years and those appointed/elected may stand for a second two-year term, except for the President who may not serve a consecutive second term.

The election process allows voting prior to the Annual General Meeting for contested posts – candidates for Trustee positions and members of the Clinical Governance Committee. This was conducted by the Civica Election Services via a secure online voting website.

A detailed approach to governing the operations of the Board and appointment to trustee posts is laid out in the Articles and Byelaws, accessible to the public on the website.

Trustee induction and training

Individuals who have been elected to Trustee posts are required to make a declaration of interests and an undertaking of commitment as a Trustee to BASHH. They are required to submit a Trustee declaration form to the Charity Commission and complete the process for appointment as a BASHH director by successful submission of an AP01 form to Company House.

All Trustees receive the Memorandum and Articles of Association and the Association uses the extensive information on the Charity Commission website to support the induction and training of Trustees. In particular, all Trustees are directed to read the Charity Commission guidance – the essential trustee: what you need to know (CC3).

BASHH Officers and Trustees in post during 2020–21 received Trustee Training by Karl Elliot of Voluntary Action North East Lincolnshire in September 2020. The agenda covered:

- 1 Fundamentals about governance and trusteeship
- 2 A model for good trusteeship
- 3 Duties of Trustees: delivery of objects, use of resources, managing conflicts of interests
- 4 Being effective trustees: The legal trustee, The focused trustee, The well-behaved trustee, The informed trustee
- 5 Towards better governance – using frameworks such as the Charity Governance Code

Related parties and relationships with other organisations

BASHH has affiliations with our sister organisation, The British HIV Association (BHIVA) and has representatives who feed into the medical specialties board of the Royal College of Physicians (RCP).

Statement of responsibilities of the trustees

The trustees (who are also directors of the British Association for Sexual Health & HIV 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
- Make judgements and estimates that are reasonable and prudent

Trustees' annual report

For the year ended 31 July 2021

- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company 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
- 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

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

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 July 2021 was 19 (2020: 20). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditor

Sayer Vincent LLP was appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The trustees' annual report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

The trustees' annual report has been approved by the trustees on 18 March 2022 and signed on their behalf by



Dr David Phillips
General Secretary, BASHH

Independent auditor's report

To the members of

British Association for Sexual Health and HIV (BASHH)

Opinion

We have audited the financial statements of British Association for Sexual Health and HIV (the 'charitable company') for the year ended 31 July 2021 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 July 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- 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 British Association for Sexual Health and HIV'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 other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report, including the strategic report has been prepared in accordance with applicable legal requirements.

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 trustees' annual 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 directors 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' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of

Independent auditor's report

To the members of

British Association for Sexual Health and HIV (BASHH)

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.

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 extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, internal audit and the audit and risk committee, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.

Independent auditor's report

To the members of

British Association for Sexual Health and HIV (BASHH)

- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

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.

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



Fleur Holden (Senior statutory auditor)

4 April 2022

for and on behalf of Sayer Vincent LLP, Statutory Auditor
Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

British Association for Sexual Health and HIV (BASHH)

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

For the year ended 31 July 2021

	Note	Restated							2020 Total £
		Unrestricted £	Restricted £	Endowment Funds £	2021 Total £	Unrestricted £	Restricted £	Endowment Funds £	
Income and endowments from:									
Donations	2	–	–	–	–	163	–	–	163
Charitable activities									
Membership subscriptions		194,945	–	–	194,945	184,367	–	–	184,367
Educational meetings and courses	3	202,433	–	–	202,433	219,998	13,500	–	233,498
Event sponsorship	3	37,455	–	–	37,455	41,364	–	–	41,364
Investment income	4	44,677	–	–	44,677	51,172	–	–	51,172
Total income		479,510	–	–	479,510	497,064	13,500	–	510,564
Expenditure on:									
Charitable activities									
Educational meetings and courses	5	476,564	–	–	476,564	494,955	13,500	–	508,455
Total expenditure		476,564	–	–	476,564	494,955	13,500	–	508,455
Net income/(expenditure) before net gains / (losses) on investments		2,946	–	–	2,946	2,109	–	–	2,109
Net gains / (losses) on investments		258,426	–	–	258,426	(73,425)	–	–	(73,425)
Net income/ (expenditure) for the year	6	261,372	–	–	261,372	(71,316)	–	–	(71,316)
Net movement in funds		261,372	–	–	261,372	(71,316)	–	–	(71,316)
Reconciliation of funds:									
Total funds brought forward (restated)	10	1,669,318	4,150	10,000	1,683,468	1,740,634	4,150	10,000	1,754,784
Total funds carried forward		1,930,690	4,150	10,000	1,944,840	1,669,318	4,150	10,000	1,683,468

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 17a to the financial statements.

Balance sheet

Company no. 07863350

As at 31 July 2021

			2021	Restated
	Note	£	£	2020 £
Fixed assets:				
Investments	11		1,918,578	1,615,474
			1,918,578	1,615,474
Current assets:				
Debtors	12	29,848		104,522
Cash at bank		196,090		165,786
			225,938	270,308
Liabilities:				
Creditors: amounts falling due within one year	13	(199,676)		(202,314)
Net current assets			26,262	67,994
Total net assets			1,944,840	1,683,468
The funds of the charity:	17a			
Endowment (Capital) funds			10,000	10,000
Restricted income funds			4,150	4,150
Unrestricted income funds:				
General funds		1,930,690		1,669,318
Total unrestricted funds			1,930,690	1,669,318
Total charity funds			1,944,840	1,683,468

Approved by the trustees on 18 March 2022 and signed on their behalf by


Prof Matthew Phillips
Treasurer

Statement of cash flows

For the year ended 31 July 2021

	2021	Restated
	£	2020 £
Cash flows from operating activities		
Net expenditure for the reporting period (as per the statement of financial activities)	261,372	(71,316)
(Gains) / Losses on investments	(258,426)	73,425
Interest receivable	–	(1,040)
Dividends receivable	(44,677)	(50,132)
Decrease in debtors	74,674	23,066
Increase / (Decrease) in creditors	(2,638)	(57,916)
Net cash used in operating activities	30,305	(83,913)
Cash flows from investing activities:		
Interest receivable	–	1,040
Dividends and interest from investments	44,677	50,132
Movement within cash held by investment managers	(177)	7,653
Purchase of investments	(44,501)	(57,684)
Net cash provided by investing activities	(1)	1,141
Change in cash and cash equivalents in the year	30,304	(82,772)
Cash and cash equivalents at the beginning of the year	165,786	248,558
Cash and cash equivalents at the end of the year	196,090	165,786

Analysis of cash and cash equivalents

	At 1 August 2020 £	Cash flows £	At 31 July 2021 £
Cash at bank and in hand	165,786	30,304	196,090
Total cash and cash equivalents	165,786	30,304	196,090

1 Accounting policies

a) Statutory information

British Association for Sexual Health and HIV (BASHH) is a charitable company limited by guarantee and is incorporated in England and Wales.

The registered office address is 68 Chestergate, Macclesfield, SK11 6DY.

b) Basis of preparation

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) – (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. 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 nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

c) Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

d) Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any 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 reporting period.

e) Income

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

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

Subscription Fees

Subscriptions are payable in advance for the Association's Membership Year. Subscriptions for the Membership year ended 31 July 2021, which were not received at the time of preparation of these accounts, are considered to be uncollectable and accordingly no credit is taken into the accounts.

Educational Meetings

Income from educational meetings and courses is included in incoming resources in the period in which the relevant activity has taken place and consists of course registration fees from participants and sponsorship income from pharmaceutical companies net of VAT where applicable. Where sponsorship income received is related to a specific meeting or conference then this income has been accounted for as income arising from those specific activities.

f) Interest receivable

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

Notes to the financial statements

For the year ended 31 July 2021

1 Accounting policies (continued)

g) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Endowment funds

Endowment funds represent those assets which must be held permanently by the charity, principally investments. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as either restricted or unrestricted income funds. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against the fund.

h) Expenditure and irrecoverable VAT

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

- Expenditure on charitable activities includes the costs of delivering services and other educational activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

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

i) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

j) Listed investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. Any change in fair value will be recognised in the statement of financial activities. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading "Net gains/(losses) on investments" in the statement of financial activities. The charity does not acquire put options, derivatives or other complex financial instruments.

k) Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Notes to the financial statements

For the year ended 31 July 2021

1 Accounting policies (continued)

m) Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount.

n) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2 Income from donations

	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
Donations	–	–	–	88	–	88
Grants	–	–	–	75	–	75
	–	–	–	163	–	163

3 Income from charitable activities

	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Restated Total £
Special Interest Groups	21,314	–	21,314	85,691	–	85,691
Other Edu. Meetings/Courses	181,119	–	181,119	133,082	–	133,082
Regional Branches	–	–	–	1,225	–	1,225
Viiiv Healthcare grant	–	–	–	–	13,500	13,500
Sub-total for Educational meetings and courses	202,433	–	202,433	219,998	13,500	233,498
Special Interest Groups	300	–	300	16,170	–	16,170
Other Edu. Meetings/Courses	36,855	–	36,855	13,297	–	13,297
Regional Branches	300	–	300	11,897	–	11,897
Sub-total for Event sponsorship	37,455	–	37,455	41,364	–	41,364
Total income from charitable activities	239,888	–	239,888	261,362	13,500	274,862

4 Income from investments

	2021 Total £	2020 Total £
Interest receivable	–	1,040
Dividends and interest receivable from investments and unit trusts	44,677	50,132
	44,677	51,172

Income from investments in both years is unrestricted

British Association for Sexual Health and HIV (BASHH)

Notes to the financial statements

For the year ended 31 July 2021

5a Analysis of expenditure (current year)

	Charitable activity				
	Educational Meetings and Courses	Governance costs	Support costs	2021 Total	2020 Total
	£	£	£	£	£
Cost of Educational Meetings	226,363	–	–	226,363	297,014
Cost of Educational Journals	41,736	–	–	41,736	37,811
Governance costs	–	22,957	–	22,957	16,398
Secretariat fees (See note below)	–	–	166,208	166,208	138,826
Committee meeting costs	–	–	(904)	(904)	3,860
Printing, postage & stationery	–	–	1,519	1,519	1,022
General administration and sundry costs	–	–	18,685	18,685	13,524
	268,099	22,957	185,508	476,564	508,455
Support costs	185,508	–	(185,508)	–	–
Governance costs	22,957	(22,957)	–	–	–
Total expenditure 2021	476,564	–	–	476,564	
Total expenditure 2020	508,455	–	–		508,455

There are no direct staff costs incurred by the charity during the year and the charity does not undertake activities to raise funds. The administrative and support services to the charity in connection with its charitable activities stated above are provided under contract by both Executive Business Support and Kingston Smith Association Management who are independent parties. The charge for the year including irrecoverable VAT is as above.

Governance costs include trustees' travel and subsistence costs of £116 (2020: £5,713).

Notes to the financial statements

For the year ended 31 July 2021

5b Analysis of expenditure (prior year)

	Charitable activity			
	Educational Meetings and Courses £	Governance costs £	Support costs £	2020 Total £
Cost of Educational Meetings	297,014	–	–	297,014
Cost of Educational Journals	37,811	–	–	37,811
Developing Clinical Standards contribution to non-BASHH groups:				
– Family Planning Association	–	–	–	–
Governance costs	–	16,398	–	16,398
Secretariat fees	–	–	138,826	138,826
Committee meeting costs	–	–	3,860	3,860
Printing, postage & stationery	–	–	1,022	1,022
General administration and sundry costs	–	–	13,524	13,524
	334,825	16,398	157,232	508,455
Support costs	157,232	–	(157,232)	–
Governance costs	16,398	(16,398)	–	–
Total expenditure 2020	508,455	–	–	508,455

Notes to the financial statements

For the year ended 31 July 2021

6 Net income/ (expenditure) for the year

This is stated after charging:

	2021 £	2020 £
Interest payable	-	-
Auditor's remuneration (excluding VAT):		
Audit	15,000	7,600
Other services	-	1,500
	<u>15,000</u>	<u>9,100</u>

7 Analysis of trustee remuneration and expenses

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2020: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £116 (2020: £5,713) incurred by 1 (2020: 17) members relating to attendance at meetings of the board, and £nil (2020: £5,713) was incurred by BASHH on behalf of members for accommodation and subsistence at board meetings.

8 Related party transactions

There are no related party transactions to disclose for this financial year (2020: £375).

During the prior year, BASHH paid £375 to Acanthe Limited for lay representative work at the ACCEA committee meeting as allowed under Article 5.3 of the Articles of Association. The trustee, Ruth Lowbury, is a director of Acanthe Limited.

9 Taxation

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

Notes to the financial statements

For the year ended 31 July 2021

10 Prior year Adjustment

The prior year figures have been restated in order to reflect a provision of £13,192 within accruals for costs relating to educational journals.

Reserves position	Unrestricted £	Restricted £	Endowment £	31 July 2020 Total £
Funds previously reported	1,682,510	4,150	10,000	1,696,660
Prior year adjustment	(13,192)	–	–	(13,192)
Restated funds balance	1,669,318	4,150	10,000	1,683,468

Impact on movement in funds	Unrestricted £	Restricted £	Endowment £	31 July 2020 Total £
Net movement in funds as previously reported	(58,124)	–	–	(58,124)
Prior year adjustment	(13,192)	–	–	(13,192)
Net movement in funds as restated	(71,316)	–	–	(71,316)

11 Listed investments

	2021 £	2020 £
Fair value at the start of the year	1,608,521	1,624,262
Additions at cost	44,501	57,684
Disposal proceeds	(17)	–
Net gain / (loss) on change in fair value	258,443	(73,425)
	1,911,448	1,608,521
Cash held by investment broker pending reinvestment	7,130	6,953
Fair value at the end of the year	1,918,578	1,615,474

Investments comprise:

	2021 £	2020 £
UK Unit Trusts	1,911,448	1,608,521
Cash	7,130	6,953
	1,918,578	1,615,474

12 Debtors

	2021 £	2020 £
Trade debtors	4,157	2,900
Prepayments and accrued income	25,691	101,622
	29,848	104,522

Notes to the financial statements

For the year ended 31 July 2021

13 Creditors: amounts falling due within one year

	2021 £	Restated 2020 £
Trade creditors	67,566	35,999
VAT payable	10,826	11,495
Other creditors	15,724	15,840
Accruals	49,689	24,173
Deferred income (note 13)	55,871	114,807
	<u>199,676</u>	<u>202,314</u>

14 Deferred income

Deferred income comprises event registration fees and sponsorship fees for events held subsequent to the year end and within twelve months of the financial year end.

	2021 £	2020 £
Balance at the beginning of the year	114,807	45,246
Amount released to income in the year	(114,807)	(45,246)
Amount deferred in the year	60,676	114,807
Balance at the end of the year	<u>60,676</u>	<u>114,807</u>

15 Financial instruments

	2021 £	2020 £
Financial assets measured at fair value		
Investments	<u>1,911,448</u>	<u>1,608,521</u>

Notes to the financial statements

For the year ended 31 July 2021

16a Analysis of net assets between funds (current year)

	Endowment £	Restricted £	Unrestricted £	Total funds £
Investments	–	–	1,918,578	1,918,578
Net current assets	10,000	4,150	12,112	26,262
Net assets at 31 July 2021	10,000	4,150	1,930,690	1,944,840

16b Analysis of net assets between funds (prior year)

	Endowment Restated £	Restricted Restated £	Unrestricted Restated £	Total funds Restated £
Investments	–	–	1,615,474	1,615,474
Net current assets	10,000	4,150	53,844	67,994
Net assets at 31 July 2020	10,000	4,150	1,669,318	1,683,468

17a Movements in funds (current year)

	At 1 August 2020 £ Restated	Income & gains £	Expenditure & losses £	Transfers £	At 31 July 2021 £
Endowment funds					
Robert S Morton Lecture fund	10,000	–	–	–	10,000
Total endowment funds	10,000	–	–	–	10,000
Restricted funds:					
The Robert S Morton Lecture fund	3,139	–	–	–	3,139
Cathy Harman Memorial Appeal	1,011	–	–	–	1,011
Viiv Healthcare	–	–	–	–	–
Total restricted funds	4,150	–	–	–	4,150
General funds	1,669,318	737,936	(476,564)		1,930,690
Total unrestricted funds	1,669,318	737,936	(476,564)	–	1,930,690
Total funds	1,683,468	737,936	(476,564)	–	1,944,840

The narrative to explain the purpose of each fund is given at the foot of the note below.

Notes to the financial statements

For the year ended 31 July 2021

17b Movements in funds (prior year)

	At 1 August 2019 £	Income & gains £ Restated	Expenditure & losses £ Restated	Transfers £	At 30 July 2020 £ Restated
Endowment funds:					
Robert S Morton Lecture fund	10,000	–	–	–	10,000
Total restricted funds	10,000	–	–	–	10,000
Restricted funds:					
The Robert S Morton Lecture fund	3,139	–	–	–	3,139
Cathy Harman Memorial Appeal	1,011	–	–	–	1,011
Viiv Healthcare	–	13,500	(13,500)	–	–
Total restricted funds	4,150	13,500	(13,500)	–	4,150
General funds	1,740,634	497,064	(568,380)	–	1,669,318
Total unrestricted funds	1,740,634	497,064	(568,380)	–	1,669,318
Total funds	1,754,784	510,564	(581,880)	–	1,683,468

Purposes of endowment and restricted funds

The R.S. Morton Lecture Fund represents an endowment from the estate of the late Dr. RS Morton. The fund is to be used by the Trustees of BASHH for the establishment of an annual lecture to be named "The Robert S Morton MSSVD Annual Lecture". The capital amount can be invested at the discretion of the trustees, with the income from this investment forming a restricted fund to be used for provision of the lecture.

The Cathy Harman Memorial Fund represents donations received in memoriam.

Viiv Healthcare represents grant funding for the HIV module of STI/HIV course held in November 2019.

18 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.