

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

<b>Trustees</b>	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)
<b>Company registered number</b>	07863350
<b>Charity registered number</b>	1148196
<b>Registered office</b>	BASHH, C/O Executive Business Support Stowe House St. Chad's Road Lichfield Staffordshire WS13 6TJ
<b>Company secretary</b>	Dr C Saxon
<b>Independent auditor</b>	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)**  
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**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

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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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**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](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 8<sup>th</sup> 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:**

<b>Risk map page number</b>	<b>High risks</b>	<b>Managed by</b>
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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<b>Risk map page number</b>	<b>High risks</b>	<b>Managed by</b>
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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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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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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**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

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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.

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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](http://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 £
<b>Income and endowments from:</b>						
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
<b>Total income and endowments</b>		<b>-</b>	<b>17,000</b>	<b>824,088</b>	<b>841,088</b>	<b>755,975</b>
<b>Expenditure on:</b>						
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	-
<b>Total expenditure</b>		<b>-</b>	<b>10,513</b>	<b>1,223,818</b>	<b>1,234,331</b>	<b>758,099</b>
<b>Net income/(expenditure) before net gains on investments</b>		<b>-</b>	<b>6,487</b>	<b>(399,730)</b>	<b>(393,243)</b>	<b>(2,124)</b>
Net gains on investments		-	-	211,757	211,757	445
<b>Net movement in funds</b>		<b>-</b>	<b>6,487</b>	<b>(187,973)</b>	<b>(181,486)</b>	<b>(1,679)</b>
<b>Reconciliation of funds:</b>						
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)
<b>Total funds carried forward</b>		<b>10,000</b>	<b>10,637</b>	<b>1,734,997</b>	<b>1,755,634</b>	<b>1,937,120</b>

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

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**REGISTERED NUMBER: 07863350**

**BALANCE SHEET**  
**AS AT 31 JULY 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Investments	13	1,881,032	1,917,503
		<u>1,881,032</u>	<u>1,917,503</u>
<b>Current assets</b>			
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>
<b>Net current liabilities / assets</b>		<u>(125,398)</u>	<u>19,617</u>
<b>Total net assets</b>		<u><u>1,755,634</u></u>	<u><u>1,937,120</u></u>
<b>Charity funds</b>			
Endowment funds	16	10,000	10,000
Restricted funds	16	10,637	4,150
Unrestricted funds	16	1,734,997	1,922,970
<b>Total funds</b>		<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 £
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	<b>(356,284)</b>	(200,590)
<b>Cash flows from investing activities</b>		
Dividends and interest from investments	<b>44,939</b>	54,960
Proceeds from sale of investments	<b>300,000</b>	-
Purchase of investments	<b>(41,797)</b>	(47,371)
<b>Net cash provided by investing activities</b>	<b>303,142</b>	<b>7,589</b>
<b>Change in cash and cash equivalents in the year</b>	<b>(53,142)</b>	<b>(193,001)</b>
Cash and cash equivalents at the beginning of the year	<b>83,478</b>	276,479
<b>Cash and cash equivalents at the end of the year</b>	<b>30,336</b>	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.

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**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.

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**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.

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**3. Income from charitable activities**

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Membership subscriptions	-	199,138	<b>199,138</b>
<b>Sub-total for Membership</b>	<b>-</b>	<b>199,138</b>	<b>199,138</b>
Special Interest Groups	-	32,504	<b>32,504</b>
Other Edu. Meetings/Courses	-	171,024	<b>171,024</b>
Regional Branches	-	970	<b>970</b>
Viiv Healthcare and Gilead grant	17,000	-	<b>17,000</b>
<b>Sub-total for Educational meetings and courses</b>	<b>17,000</b>	<b>204,498</b>	<b>221,498</b>
Special Interest Groups	-	61,314	<b>61,314</b>
Other Edu. Meetings/Courses	-	303,949	<b>303,949</b>
Regional Branches	-	5,250	<b>5,250</b>
<b>Sub-total for Event Sponsorship</b>	<b>-</b>	<b>370,513</b>	<b>370,513</b>
<b>Total income from charitable activities</b>	<b>17,000</b>	<b>774,149</b>	<b>791,149</b>
	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Membership subscriptions	-	201,267	201,267
<b>Sub-total for Membership</b>	<b>-</b>	<b>201,267</b>	<b>201,267</b>
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
<b>Sub-total for Educational meetings and courses</b>	<b>18,820</b>	<b>160,866</b>	<b>179,686</b>
Special Interest Groups	-	9,055	9,055
Other Edu. Meetings/Courses	-	309,555	309,555
Regional Branches	-	1,450	1,450
<b>Sub-total for Event Sponsorship</b>	<b>-</b>	<b>320,060</b>	<b>320,060</b>
<b>Total income from charitable activities</b>	<b>18,820</b>	<b>682,193</b>	<b>701,013</b>

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**4. Income from donations**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Donations	5,000	<b>5,000</b>

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Donations	1	1

**5. Investment income**

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

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

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

**6. Investment management costs**

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

**7. Analysis of expenditure on charitable activities**

**Summary by fund type**

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

	<b>Restricted funds 2023 £</b>	<b>Unrestricted funds 2023 £</b>	<b>Total 2023 £</b>
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>

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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
<b>Total 2024</b>	<u>525,395</u>	<u>525,395</u>

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**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
	<hr/>	<hr/>
Total 2023	367,523	367,523
	<hr/>	<hr/>

**9. Auditor's remuneration**

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

**10. Staff costs**

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

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

	2024 No.	2023 No.
CEO	1	-
	<hr/>	<hr/>

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).

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**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**

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

**14. Debtors**

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

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**15. Creditors: Amounts falling due within one year**

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

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.

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

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**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 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Olwen Williams	-	5,000	-	-	5,000
<b>General funds</b>					
General Funds	1,922,970	819,088	(1,223,818)	211,757	1,729,997
<b>Total Unrestricted funds</b>	<b>1,922,970</b>	<b>824,088</b>	<b>(1,223,818)</b>	<b>211,757</b>	<b>1,734,997</b>
<b>Endowment funds</b>					
R.S. Morton Lecture Fund	10,000	-	-	-	10,000
<b>Restricted funds</b>					
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
	<b>4,150</b>	<b>17,000</b>	<b>(10,513)</b>	<b>-</b>	<b>10,637</b>
<b>Total of funds</b>	<b>1,937,120</b>	<b>841,088</b>	<b>(1,234,331)</b>	<b>211,757</b>	<b>1,755,634</b>

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**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 £
<b>Unrestricted funds</b>				
General Funds	1,924,649	737,600	(739,279)	1,922,970
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Endowment funds</b>				
R.S. Morton Lecture Fund	10,000	-	-	10,000
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Restricted funds</b>				
R.S. Morton Lecture Fund	3,139	-	-	3,139
Cathy Harman Memorial Fund	1,011	-	-	1,011
ViiV Healthcare	-	18,820	(18,820)	-
	<hr/>	<hr/>	<hr/>	<hr/>
	4,150	18,820	(18,820)	4,150
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total of funds</b>	<hr/> <hr/> 1,938,799	<hr/> <hr/> 756,420	<hr/> <hr/> (758,099)	<hr/> <hr/> 1,937,120

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

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**NOTES TO THE FINANCIAL STATEMENTS  
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**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	<b>1,881,032</b>
Current assets	10,000	10,637	92,901	<b>113,538</b>
Creditors due within one year	-	-	(238,936)	<b>(238,936)</b>
<b>Total</b>	<b>10,000</b>	<b>10,637</b>	<b>1,734,997</b>	<b>1,755,634</b>

**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)
<b>Total</b>	<b>10,000</b>	<b>4,150</b>	<b>1,922,970</b>	<b>1,937,120</b>

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

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**NOTES TO THE FINANCIAL STATEMENTS  
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**20. Analysis of cash and cash equivalents**

	2024 £	2023 £
Cash at bank	30,336	83,478
<b>Total cash and cash equivalents</b>	<b>30,336</b>	<b>83,478</b>

**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
	<b>83,478</b>	<b>(53,142)</b>	<b>30,336</b>

**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.