

# CLINICAL VIROLOGY NETWORK

England & Wales · Charity number 1165253

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [07516474](#)

**Registered** 2016-01-20

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

## Contact

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**Address** Kings College Hospital  
Denmark Hill  
London  
SE5 9RS

**Phone** 02032996296

**Email** [maggie.hopper@nhs.net](mailto:maggie.hopper@nhs.net)

**Website** [clinicalvirology.org](http://clinicalvirology.org)

## Activities

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**Objects:** THE CHARITY'S OBJECTS ('OBJECTS') ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING:FOR THE PUBLIC BENEFIT TO RELIEVE SICKNESS, PROMOTE GOOD HEALTH AND TO ADVANCE EDUCATION IN THE SUBJECT OF VIROLOGY, IN PARTICULAR BUT NOT EXCLUSIVELY BY:1.PROMOTING CLINICAL VIROLOGY AND ITS MEDICAL AND LABORATORY PRACTICE IN THE UNITED KINGDOM AND NORTHERN IRELAND;2.PROMOTING HIGH STANDARDS IN LABORATORY VIRAL DIAGNOSIS THROUGH QUALITY ASSESSMENT ACTIVITIES AND EDUCATION ;3.IMPROVING AND SHARING THE KNOWLEDGE OF VIRUSES, PARTICULARLY AS IT RELATES TO THE DIAGNOSIS AND MANAGEMENT OF VIRAL DISEASES, THEIR PATHOGENESIS, NATURAL HISTORY AND PREVENTION; 4.IMPROVING AND SHARING DIAGNOSTIC METHODS.

**Activities:** The aim of the network is to promote the interests of clinical virology, and its medical and laboratory practise in the United Kingdom and Ireland.The Network provides evidence -based and practical virological advice to Government , Chief Medical Officers, the National Health Service and Public Health England on all aspects of viral diseases.

## Classification

- **How:** Makes Grants To Individuals, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

## Geography

- Bristol City
- City Of London
- City Of Swansea
- Manchester City
- Portsmouth City

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£50,018	£55,312	-	-
2024-05-31	£62,061	£49,880	-	-
2023-05-31	£71,100	£31,029	-	-
2022-05-31	£42,450	£35,113	-	-
2021-05-31	£38,125	£16,936	-	-

## Trustees

Name	Role	Appointed
Dr MARK ZUCKERMAN		2011-02-03
WILLIAM IRVING		2018-06-01

**CLINICAL VIROLOGY NETWORK**

England & Wales - Charity number 1165253

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# Accounts

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Company registration number: 07516474

Charity registration number: 1165253

# Clinical Virology Network

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 May 2025

# Clinical Virology Network

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## **Clinical Virology Network**

### **Reference and Administrative Details**

<b>Charity Registration Number</b>	1165253
<b>Company Registration Number</b>	07516474
<b>Registered Office</b>	Kings College Hospital South London Specialist Virology Centre 2nd Floor, Cheyne Wing, Bessemer Road London SE5 9RS
<b>Independent Examiner</b>	Perrigo Consultants Limited Anglo House Worcester Road Stourport on Severn DY13 9AW

## **Clinical Virology Network**

### **Strategic Report for the Year Ended 31 May 2025**

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 May 2025, in compliance with s414C of the Companies Act 2006.

#### **Financial review**

##### ***Principal funding sources***

A significant part of the funds for CVN is derived from Annual membership fees.

The strategic report was approved by the trustees of the charity on 22 January 2026 and signed on its behalf by:

.....  
Mark Zuckerman  
Trustee

# Clinical Virology Network

## Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 May 2025.

### **Objectives and activities**

#### *Objects and aims*

The aim of the network is to promote the interest of clinical virology, and its medical and laboratory practice in the United Kingdom and Ireland. The Network provides evidence based and practical virological advice to Government, Chief Medical Officers, the National Health Service and Public Health England on all aspects of viral diseases. The Network also helps to establish and maintain the standards of practice amongst its membership.

#### *Objectives, strategies and activities*

The Network promotes a uniform approach to surveillance; a rapid and considered response to virological emergencies; centrally agreed protocols for the management of viral diseases and the best laboratory practice; an education and training resource and undertakes related activities.

The network arranges an annual conference, the conference programmes include plenary sessions with experts presenting work on specific virological topics; trainees presenting scientific papers as well as case histories and specialists presenting information on new diagnostic developments. Bursaries are awarded to more junior clinical scientists and trainees and a small subsidy is also granted to other CVN members attending the conference meeting.

### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Dr S S Atabani
	Mark Zuckerman

### **Structure, governance and management**

#### *Nature of governing document*

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### *Recruitment and appointment of trustees*

The Network has its day to day business conducted by a Chairperson, elected for a period of 3 years from amongst its membership, using a one-member-one-vote system; if no single individual can be agreed on for the post of Chair, two separate Committee Members may agree to work jointly to fulfil the Chair functions. Members of the Executive Committee will be elected by vote in the same manner as the Chairperson. A simple majority shall determine the outcome and they shall hold office for a term of 3 years and may stand for re-election.

#### *Induction and training of trustees*

Nominations for the post of Chair shall be sought by the Executive Committee fifteen months before the office becomes vacant. Nominations must be proposed and seconded by members of the Network and the proposed individual must agree to be a candidate. The Chair Elect shall serve as deputy to the Chair for a period of 12 months before assuming the role of Chair.

# Clinical Virology Network

## Trustees' Report

### ***Organisational structure***

The Clinical Virology Network consists of a linked and co-ordinated group of laboratories distributed in all major centres throughout the UK and Ireland.

The membership of the Executive Committee consists of the Chair, an elected Treasurer, an elected Secretary, three elected members each representing medical virologists, clinical scientists, and biomedical scientists respectively and a representative for the corporate members of the Network.

One part-time appointment of an administrative assistant existed throughout the year.

### **Relationships with related parties**

Members of the Network comprise Consultant Clinical Virologists in Specialist Virology Centres (SVCs) and Reference Laboratories together with those equivalent posts in the Specialist Virology Unites (SVUs); Consultant Clinical Scientists in Clinical Virology; state registered Healthcare Scientists working in Clinical Virology; and specialist Registrars in Clinical Virology.

Membership over 30 SVCs and SVUs and several other specialists and relevant organisations. Retired members are encouraged to continue accessing the website.

The CVN has a number of collaborations and is represented in various professional groups.

### **Statement of trustees' responsibilities**

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 its 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can 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.

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

## **Clinical Virology Network**

### **Trustees' Report**

The annual report was approved by the trustees of the charity on 22 January 2026 and signed on its behalf by:

.....  
Mark Zuckerman  
Trustee

## **Clinical Virology Network**

### **Independent Examiner's Report to the trustees of Clinical Virology Network ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2025.

#### **Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Clinical Virology Network as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....  
Dave Perrigo  
Association of Chartered Certified Accountants

Anglo House  
Worcester Road  
Stourport on Severn  
DY13 9AW

22 January 2026

## Clinical Virology Network

### Statement of Financial Activities for the Year Ended 31 May 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2025 £
<b>Income and Endowments from:</b>			
Donations and legacies	3	50,018	50,018
Total income		50,018	50,018
<b>Expenditure on:</b>			
Charitable activities	4	(55,312)	(55,312)
Total expenditure		(55,312)	(55,312)
Net expenditure		(5,294)	(5,294)
Net movement in funds		(5,294)	(5,294)
<b>Reconciliation of funds</b>			
Total funds brought forward		166,157	166,157
Total funds carried forward	11	160,863	160,863
	Note	Unrestricted funds £	Total 2024 £
<b>Income and Endowments from:</b>			
Donations and legacies	3	59,950	59,950
Other income		2,111	2,111
Total income		62,061	62,061
<b>Expenditure on:</b>			
Charitable activities	4	(49,880)	(49,880)
Total expenditure		(49,880)	(49,880)
Net income		12,181	12,181
Net movement in funds		12,181	12,181
<b>Reconciliation of funds</b>			
Total funds brought forward		153,976	153,976
Total funds carried forward	11	166,157	166,157

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2024 is shown in note 11.

The notes on pages 10 to 15 form an integral part of these financial statements.

**Clinical Virology Network**  
**(Registration number: 07516474)**  
**Balance Sheet as at 31 May 2025**

	Note	2025 £	2024 £
<b>Current assets</b>			
Debtors	8	27,682	28,468
Cash at bank and in hand	9	<u>135,702</u>	<u>141,993</u>
		163,384	170,461
<b>Creditors: Amounts falling due within one year</b>	10	<u>(2,521)</u>	<u>(4,304)</u>
<b>Net assets</b>		<u><u>160,863</u></u>	<u><u>166,157</u></u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>160,863</u>	<u>166,157</u>
<b>Total funds</b>	11	<u><u>160,863</u></u>	<u><u>166,157</u></u>

For the financial year ending 31 May 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 15 were approved by the trustees, and authorised for issue on 22 January 2026 and signed on their behalf by:

.....  
Mark Zuckerman  
Trustee

The notes on pages 10 to 15 form an integral part of these financial statements.

## Clinical Virology Network

### Statement of Cash Flows for the Year Ended 31 May 2025

	Note	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Net cash (expenditure)/income		(8,111)	13,775
<b>Working capital adjustments</b>			
Increase in debtors	8	-	(1,787)
Increase in creditors	10	<u>1,821</u>	<u>4</u>
Net cash flows from operating activities		<u>(6,290)</u>	<u>11,992</u>
Net (decrease)/increase in cash and cash equivalents		(6,290)	11,992
Cash and cash equivalents at 1 June		<u>141,992</u>	<u>130,001</u>
Cash and cash equivalents at 31 May		<u><u>135,702</u></u>	<u><u>141,993</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 10 to 15 form an integral part of these financial statements.

# Clinical Virology Network

## Notes to the Financial Statements for the Year Ended 31 May 2025

### 1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Kings College Hospital  
South London Specialist Virology Centre  
2nd Floor, Cheyne Wing, Bessemer Road  
London  
SE5 9RS

These financial statements were authorised for issue by the trustees on 22 January 2026.

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

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

#### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### Basis of preparation

Clinical Virology Network meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### Income and endowments

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 the income receivable can be measured reliably.

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

## Clinical Virology Network

### Notes to the Financial Statements for the Year Ended 31 May 2025

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

### 3 Income from donations and legacies

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Regular giving and capital donations	50,018	50,018
<b>Total for 2025</b>	<u>50,018</u>	<u>50,018</u>
<b>Total for 2024</b>	<u>59,950</u>	<u>59,950</u>

## Clinical Virology Network

### Notes to the Financial Statements for the Year Ended 31 May 2025

#### 4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Governance costs	5	55,312	55,312
<b>Total for 2024</b>		49,880	49,880
			<b>Total expenditure £</b>

In addition to the expenditure analysed above, there are also governance costs of £55,312 (2024 - £49,880) which relate directly to charitable activities. See note 5 for further details.

#### 5 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds General £	Total funds £
Staff costs		
Wages and salaries	18,858	18,858
Audit fees		
Other fees paid to auditors	2,670	2,670
Other governance costs	33,784	33,784
<b>Total for 2025</b>	55,312	55,312
<b>Total for 2024</b>	49,880	49,880

## Clinical Virology Network

### Notes to the Financial Statements for the Year Ended 31 May 2025

#### 6 Staff costs

The aggregate payroll costs were as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Staff costs during the year were:</b>		
Wages and salaries	<u>18,858</u>	<u>24,265</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	<b>2025</b>	<b>2024</b>
	<b>No</b>	<b>No</b>
Average number of employees	<u>1</u>	<u>1</u>

No employee received emoluments of more than £60,000 during the year.

## Clinical Virology Network

### Notes to the Financial Statements for the Year Ended 31 May 2025

#### 7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 8 Debtors

	2025 £	2024 £
Trade debtors	24,750	24,750
Other debtors	2,932	3,718
	27,682	28,468

#### 9 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	135,700	141,991
Short-term deposits	2	2
	135,702	141,993

#### 10 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	(188)	-
Other creditors	39	1,563
Accruals	2,670	2,741
	2,521	4,304

#### 11 Funds

	Balance at 1 June 2024 £	Incoming resources £	Resources expended £	Balance at 31 May 2025 £
<b>Unrestricted funds</b>				
General	166,157	50,018	(55,312)	160,863
	<b>Balance at 1 June 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 May 2024 £</b>
<b>Unrestricted funds</b>				
General	153,976	62,061	(49,880)	166,157

## Clinical Virology Network

### Notes to the Financial Statements for the Year Ended 31 May 2025

#### 12 Analysis of net assets between funds

	<b>Unrestricted funds General £</b>	<b>Total funds at 31 May 2025 £</b>
Current assets	163,384	163,384
Current liabilities	(2,521)	(2,521)
Total net assets	160,863	160,863
	<b>Unrestricted funds General £</b>	<b>Total funds at 31 May 2024 £</b>
Current assets	170,461	170,461
Current liabilities	(4,304)	(4,304)
Total net assets	166,157	166,157

#### 13 Analysis of net funds

	<b>At 1 June 2024 £</b>	<b>At 31 May 2025 £</b>
Cash at bank and in hand	141,993	141,993
Net debt	141,993	141,993
	<b>At 1 June 2023 £</b>	<b>At 31 May 2024 £</b>
Cash at bank and in hand	130,000	130,000
Net debt	130,000	130,000

## Clinical Virology Network

### Statement of Financial Activities by fund for the Year Ended 31 May 2025

#### Unrestricted Funds

	<b>Total Unrestricted Funds 2025 £</b>	<b>Total Unrestricted Funds 2024 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies	50,018	59,950
Other income	-	2,111
Total income	<u>50,018</u>	<u>62,061</u>
<b>Expenditure on:</b>		
Charitable activities	<u>(55,312)</u>	<u>(49,880)</u>
Total expenditure	<u>(55,312)</u>	<u>(49,880)</u>
Net (expenditure)/income	<u>(5,294)</u>	<u>12,181</u>
Net movement in funds	(5,294)	12,181
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>166,157</u>	<u>153,976</u>
Total funds carried forward	<u><u>160,863</u></u>	<u><u>166,157</u></u>

## Clinical Virology Network

### Detailed Statement of Financial Activities for the Year Ended 31 May 2025

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	50,018	59,950
Other income (analysed below)	-	2,111
Total income	<u>50,018</u>	<u>62,061</u>
<b>Expenditure on:</b>		
Charitable activities (analysed below)	<u>(55,312)</u>	<u>(49,880)</u>
Total expenditure	<u>(55,312)</u>	<u>(49,880)</u>
Net (expenditure)/income	<u>(5,294)</u>	<u>12,181</u>
Net movement in funds	(5,294)	12,181
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>166,157</u>	<u>153,976</u>
Total funds carried forward	<u><u>160,863</u></u>	<u><u>166,157</u></u>

## Clinical Virology Network

### Detailed Statement of Financial Activities for the Year Ended 31 May 2025

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
<i><b>Donations and legacies</b></i>		
Subscriptions	50,018	59,950
	<u>50,018</u>	<u>59,950</u>
<i><b>Other income</b></i>		
Other income	-	2,111
	<u>-</u>	<u>2,111</u>
<i><b>Charitable activities</b></i>		
Wages and salaries	(18,858)	(24,265)
Website	(3,692)	(3,303)
Bursaries	(11,339)	(4,558)
Conference expenses	(18,504)	(5,902)
Sundry expenses	-	(260)
Travel and subsistence	(164)	(5,945)
Accountancy fees	(2,670)	(1,590)
Bad debts written off	-	(3,890)
Bank charges	(85)	(167)
	<u>(55,312)</u>	<u>(49,880)</u>

**CLINICAL VIROLOGY NETWORK**

England & Wales - Charity number 1165253

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# Accounts

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**REGISTERED COMPANY NUMBER: 07516474 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1165253**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2022**  
**FOR**  
**CLINICAL VIROLOGY NETWORK**

Kimberlee & Co  
Chartered Accountants  
Hunt House Farm  
Frith Common  
Tenbury Wells  
Worcestershire  
WR15 8JY

# CLINICAL VIROLOGY NETWORK

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## **CLINICAL VIROLOGY NETWORK**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The aim of the network is to promote the interests of clinical virology, and its medical and laboratory practise in the United Kingdom and Ireland.

The Network provides evidence -based and practical virological advice to Government , Chief Medical Officers, the National Health Service and Public Health England on all aspects of viral diseases.

The Network also helps to establish and maintain the standards of practice amongst its membership.

##### **Significant activities**

The Network promotes a uniform approach to surveillance; a rapid and considered response to virological emergencies; centrally agreed protocols for the management of viral diseases and the best laboratory practice; an education and training resource, and undertakes related activities.

The network arranges an annual conference, the conference programmes include plenary sessions with experts presenting work on specific virological topics, trainees presenting scientific papers as well as case histories and specialists present information on new diagnostic developments. Bursaries are awarded to more junior clinical scientists and trainees and a small subsidy is also granted to other CVN members attending the conference meeting.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The Clinical Virology Network (CVN) Continues to provide for and pay out grant funding.

As part of continuing professional development, the clinical interpretation scheme called VIROQAS (Virological Questions and Answers) is run on a quarterly basis.

There is also an active audit programme and the results of some of the clinical audits have been presented at national meetings.

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

A significant part of the funds for the CVN is derived from Annual membership fees

#### **FUTURE PLANS**

It is hoped to continue to collaborated with Public Health England and the National Institute of Biological Standards and Control. It is also hoped to advertise for the next CVN Research Award particularly with a view to developing some small grant awards and to convene small working groups.

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

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### **Recruitment and appointment of new trustees**

The Network has its day to day to business conducted by a Chairperson, elected for a period of 3 years from amongst its membership, using a one-member-one-vote system; if no single individual can be agreed on for the post of Chair, two separate Committee Members may agree to work jointly to fulfil the Chair functions.

Members of the Executive Committee will be elected by vote in the same manner as the Chairperson. A simple majority shall determine the outcome and they shall hold office for a term of 3 years and may stand for re-election.

## CLINICAL VIROLOGY NETWORK

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2022

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Organisational structure

The Clinical Virology Network consists of a linked and co-ordinated group of laboratories distributed in all major centres throughout the UK and Ireland.

The membership of the Executive Committee consists of the Chair, an elected Treasurer, an elected Secretary, three elected members each representing medical virologists, clinical scientists, and biomedical scientists respectively and a representative for the Corporate members of the Network.

One part-time appointments existed during the year to 31 May 2022 an administrative assistant, Mrs Maggie Hopper.

##### Induction and training of new trustees

Nominations for the post of Chair shall be sought by the Executive Committee fifteen months before the office becomes vacant. Nominations must be proposed and seconded by members of the Network and the proposed individual must agree to be a candidate. The Chair Elect shall serve as deputy to the Chair for a period of 12 months before assuming the role of Chair.

##### Wider network

Members of the Network comprise Consultant Clinical Virologists in Specialist Virology Centres (SVCs) and Reference Laboratories together with those equivalent posts in the Specialist Virology Units (SVUs); Consultant Clinical Scientists in Clinical Virology; state registered Healthcare Scientists working in Clinical Virology; and specialist Registrars in Clinical Virology.

Membership over 30 SVCs and SVUs and several other specialists and relevant organisations. Retired members are encouraged to continue accessing the website.

The CVN has a number of collaborations and is represented in various professional groups.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Company number

07516474 (England and Wales)

##### Registered Charity number

1165253

##### Registered office

C/o King's College Hospital  
South London Specialist Virology Centre  
2nd Floor Cheyne Wing, Bessemer Road  
London  
SE5 9RS

##### Trustees

Dr M Zuckerman Trustee & Director  
Dr M C Donati  
Prof W Irving Trustee  
Dr S Atabani

##### Independent Examiner

Kimberlee & Co  
Chartered Accountants  
Hunt House Farm  
Frith Common  
Tenbury Wells  
Worcestershire  
WR15 8JY

Approved by order of the board of trustees on 30 May 2023 and signed on its behalf by:

**CLINICAL VIROLOGY NETWORK**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MAY 2022**

A handwritten signature in black ink, appearing to be 'M Zuckerman', with a long horizontal flourish extending to the right.

Dr M Zuckerman - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CLINICAL VIROLOGY NETWORK**

**Independent examiner's report to the trustees of Clinical Virology Network ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr N I Kimberlee

Kimberlee & Co  
Chartered Accountants  
Hunt House Farm  
Frith Common  
Tenbury Wells  
Worcestershire  
WR15 8JY

Date: 14/06/2023

## CLINICAL VIROLOGY NETWORK

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MAY 2022

	Notes	<b>31.5.22</b> <b>Unrestricted</b> <b>fund</b> <b>£</b>	31.5.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<u>42,450</u>	<u>38,125</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Bursaries		907	-
Conference expenses		29,825	15,463
Website		2,561	-
Other costs		<u>1,820</u>	<u>1,473</u>
<b>Total</b>		<u>35,113</u>	<u>16,936</u>
<b>NET INCOME</b>		7,337	21,189
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		106,568	85,379
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>113,905</u></u>	<u><u>106,568</u></u>

# CLINICAL VIROLOGY NETWORK

## BALANCE SHEET 31 MAY 2022

	Notes	31.5.22 Unrestricted fund £	31.5.21 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	5	17,561	20,086
Cash at bank		113,408	104,129
		<u>130,969</u>	<u>124,215</u>
<b>CREDITORS</b>			
Amounts falling due within one year	6	(17,064)	(17,647)
		<u>113,905</u>	<u>106,568</u>
<b>NET CURRENT ASSETS</b>			
		<u>113,905</u>	<u>106,568</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>113,905</u>	<u>106,568</u>
<b>NET ASSETS</b>		<u>113,905</u>	<u>106,568</u>
<b>FUNDS</b>	7		
Unrestricted funds		<u>113,905</u>	<u>106,568</u>
<b>TOTAL FUNDS</b>		<u>113,905</u>	<u>106,568</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 30 May 2023 and were signed on its behalf by:



M Zuckerman - Trustee

## CLINICAL VIROLOGY NETWORK

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2022

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

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

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

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

#### 2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2022 nor for the year ended 31 May 2021.

##### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 May 2022 nor for the year ended 31 May 2021.

#### 3. STAFF COSTS

	31.5.22	31.5.21
	£	£
Wages and salaries	<u>11,263</u>	<u>11,963</u>
	<u>11,263</u>	<u>11,963</u>

The average monthly number of employees during the year was as follows:

	31.5.22	31.5.21
Administrative Staff	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

CLINICAL VIROLOGY NETWORK

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MAY 2022

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	38,125
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Conference expenses	15,463
Other costs	1,473
<b>Total</b>	<u>16,936</u>
<b>NET INCOME</b>	21,189
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	85,379
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>106,568</u></u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.22 £	31.5.21 £
Trade debtors	15,000	18,005
Other debtors	2,561	2,081
	<u>17,561</u>	<u>20,086</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.22 £	31.5.21 £
Social security and other taxes	522	439
Other creditors	14,400	14,400
Wages control	-	719
Accrued expenses	2,142	2,089
	<u>17,064</u>	<u>17,647</u>

**CLINICAL VIROLOGY NETWORK**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MAY 2022**

**7. MOVEMENT IN FUNDS**

	At 1.6.21 £	Net movement in funds £	At 31.5.22 £
<b>Unrestricted funds</b>			
General fund	<b>106,568</b>	<b>7,337</b>	<b>113,905</b>
<b>TOTAL FUNDS</b>	<b>106,568</b>	<b>7,337</b>	<b>113,905</b>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	<b>42,450</b>	<b>(35,113)</b>	<b>7,337</b>
<b>TOTAL FUNDS</b>	<b>42,450</b>	<b>(35,113)</b>	<b>7,337</b>

**Comparatives for movement in funds**

	At 1.6.20 £	Net movement in funds £	At 31.5.21 £
<b>Unrestricted funds</b>			
General fund	<b>85,379</b>	<b>21,189</b>	<b>106,568</b>
<b>TOTAL FUNDS</b>	<b>85,379</b>	<b>21,189</b>	<b>106,568</b>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	<b>38,125</b>	<b>(16,936)</b>	<b>21,189</b>
<b>TOTAL FUNDS</b>	<b>38,125</b>	<b>(16,936)</b>	<b>21,189</b>

## CLINICAL VIROLOGY NETWORK

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MAY 2022

#### 7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.6.20 £	Net movement in funds £	At 31.5.22 £
<b>Unrestricted funds</b>			
General fund	85,379	28,526	113,905
<b>TOTAL FUNDS</b>	<u>85,379</u>	<u>28,526</u>	<u>113,905</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	80,575	(52,049)	28,526
<b>TOTAL FUNDS</b>	<u>80,575</u>	<u>(52,049)</u>	<u>28,526</u>

#### 8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2022.

## CLINICAL VIROLOGY NETWORK

### DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MAY 2022

	31.5.22 £	31.5.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Subscriptions and donations	42,450	38,125
<b>Total incoming resources</b>	<b>42,450</b>	<b>38,125</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Website	2,561	-
Bursaries	907	-
Conference expenses	18,363	3,500
	<b>21,831</b>	<b>3,500</b>
<b>Support costs</b>		
<b>Management</b>		
Wages	11,263	11,963
Travelling expenses	199	-
	<b>11,462</b>	<b>11,963</b>
<b>Finance</b>		
Sundries	549	364
Bank charges	156	136
	<b>705</b>	<b>500</b>
<b>Governance costs</b>		
Accountancy and legal fees	1,115	973
<b>Total resources expended</b>	<b>35,113</b>	<b>16,936</b>
<b>Net income</b>	<b>7,337</b>	<b>21,189</b>



**CLINICAL VIROLOGY NETWORK**

England & Wales - Charity number 1165253

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# Accounts

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**REGISTERED COMPANY NUMBER: 07516474 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1165253**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2021**  
**FOR**  
**CLINICAL VIROLOGY NETWORK**

Kimberlee & Co  
Chartered Accountants  
Hunt House Farm  
Frith Common  
Tenbury Wells  
Worcestershire  
WR15 8JY

**CLINICAL VIROLOGY NETWORK**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2021**

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## **CLINICAL VIROLOGY NETWORK**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The aim of the network is to promote the interests of clinical virology, and its medical and laboratory practise in the United Kingdom and Ireland.

The Network provides evidence -based and practical virological advice to Government , Chief Medical Officers, the National Health Service and Public Health England on all aspects of viral diseases.

The Network also helps to establish and maintain the standards of practice amongst its membership.

##### **Significant activities**

The Network promotes a uniform approach to surveillance; a rapid and considered response to virological emergencies; centrally agreed protocols for the management of viral diseases and the best laboratory practice; an education and training resource, and undertakes related activities.

The network arranges an annual conference, the conference programmes include plenary sessions with experts presenting work on specific virological topics, trainees presenting scientific papers as well as case histories and specialists present information on new diagnostic developments. Bursaries are awarded to more junior clinical scientists and trainees and a small subsidy is also granted to other CVN members attending the conference meeting.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The Clinical Virology Network (CVN) Continues to provide for and pay out grant funding.

As part of continuing professional development, the clinical interpretation scheme called VIROQAS (Virological Questions and Answers) is run on a quarterly basis.

There is also an active audit programme and the results of some of the clinical audits have been presented at national meetings.

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

A significant part of the funds for the CVN is derived from Annual membership fees

#### **FUTURE PLANS**

It is hoped to continue to collaborated with Public Health England and the National Institute of Biological Standards and Control. It is also hoped to advertise for the next CVN Research Award particularly with a view to developing some small grant awards and to convene small working groups.

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

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

## **CLINICAL VIROLOGY NETWORK**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2021**

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

##### **Recruitment and appointment of new trustees**

The Network has its day to day to business conducted by a Chairperson, elected for a period of 3 years from amongst its membership, using a one-member-one-vote system; if no single individual can be agreed on for the post of Chair, two separate Committee Members may agree to work jointly to fulfil the Chair functions.

Members of the Executive Committee will be elected by vote in the same manner as the Chairperson. A simple majority shall determine the outcome and they shall hold office for a term of 3 years and may stand for re-election.

##### **Organisational structure**

The Clinical Virology Network consists of a linked and co-ordinated group of laboratories distributed in all major centres throughout the UK and Ireland.

The membership of the Executive Committee consists of the Chair, an elected Treasurer, an elected Secretary, three elected members each representing medical virologists, clinical scientists, and biomedical scientists respectively and a representative for the Corporate members of the Network.

Two part-time appointments existed during the year to 31 May 2021 an administrative assistant, Mrs Maggie Hopper and a Website News and Research Update editor, Dr Grant Cawthorne-Hill.

##### **Induction and training of new trustees**

Nominations for the post of Chair shall be sought by the Executive Committee fifteen months before the office becomes vacant. Nominations must be proposed and seconded by members of the Network and the proposed individual must agree to be a candidate. The Chair Elect shall serve as deputy to the Chair for a period of 12 months before assuming the role of Chair.

##### **Wider network**

Members of the Network comprise Consultant Clinical Virologists in Specialist Virology Centres (SVCs) and Reference Laboratories together with those equivalent posts in the Specialist Virology Units (SVUs); Consultant Clinical Scientists in Clinical Virology; state registered Healthcare Scientists working in Clinical Virology; and specialist Registrars in Clinical Virology.

Membership over 30 SVCs and SVUs and several other specialists and relevant organisations. Retired members are encouraged to continue accessing the website.

The CVN has a number of collaborations and is represented in various professional groups.

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

##### **Registered Company number**

07516474 (England and Wales)

##### **Registered Charity number**

1165253

##### **Registered office**

C/o King's College Hospital  
South London Specialist Virology Centre  
2nd Floor Cheyne Wing, Bessemer Road  
London  
SE5 9RS

## CLINICAL VIROLOGY NETWORK

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2021

#### Trustees

Dr M Zuckerman Trustee & Director  
Dr K E Brown Trustee & Director (resigned 1.10.20)  
Dr M C Donati (appointed 1.10.20)  
Dr C Aiken Trustee (resigned 1.10.20)  
Prof W Irving Trustee  
Dr S Atabani (appointed 1.10.20)

#### Independent Examiner

Kimberlee & Co  
Chartered Accountants  
Hunt House Farm  
Frith Common  
Tenbury Wells  
Worcestershire  
WR15 8JY

Approved by order of the board of trustees on 24 May 2022 and signed on its behalf by:



Dr M Zuckerman - Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CLINICAL VIROLOGY NETWORK**

### **Independent examiner's report to the trustees of Clinical Virology Network ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2021.

### **Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr N I Kimberlee  
Kimberlee & Co  
Chartered Accountants  
Hunt House Farm  
Frith Common  
Tenbury Wells  
Worcestershire  
WR15 8JY

24 May 2022

## CLINICAL VIROLOGY NETWORK

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MAY 2021

	Notes	31.5.21 Unrestricted fund £	31.5.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		38,125	46,355
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Bursaries		-	820
Conference expenses		15,463	20,137
Other costs		1,473	15,385
<b>Total</b>		<u>16,936</u>	<u>36,342</u>
<b>NET INCOME</b>		<u>21,189</u>	<u>10,013</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		85,379	75,366
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>106,568</u></u>	<u><u>85,379</u></u>

The notes form part of these financial statements

## CLINICAL VIROLOGY NETWORK

### BALANCE SHEET 31 MAY 2021

		<b>31.5.21</b>	31.5.20
		<b>Unrestricted</b>	Total
		<b>fund</b>	funds
		<b>£</b>	£
<b>CURRENT ASSETS</b>	Notes		
Debtors	5	<b>20,086</b>	25,001
Cash at bank		<b>104,129</b>	76,313
		<hr/> <b>124,215</b>	<hr/> 101,314
<b>CREDITORS</b>			
Amounts falling due within one year	6	<b>(17,647)</b>	(15,935)
		<hr/> <b>106,568</b>	<hr/> 85,379
<b>NET CURRENT ASSETS</b>			
		<hr/> <b>106,568</b>	<hr/> 85,379
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<hr/> <b>106,568</b>	<hr/> 85,379
		<hr/> <b>106,568</b>	<hr/> 85,379
<b>NET ASSETS</b>		<hr/> <b>106,568</b>	<hr/> 85,379
<b>FUNDS</b>	7		
Unrestricted funds		<hr/> <b>106,568</b>	<hr/> 85,379
<b>TOTAL FUNDS</b>		<hr/> <b>106,568</b>	<hr/> 85,379

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**CLINICAL VIROLOGY NETWORK**

**BALANCE SHEET - continued**  
**31 MAY 2021**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 24 May 2022 and were signed on its behalf by:

A handwritten signature in black ink, appearing to be 'M Zuckerman', with a long horizontal flourish extending to the right.

M Zuckerman - Trustee

The notes form part of these financial statements

## CLINICAL VIROLOGY NETWORK

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2021

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

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

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

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

#### 2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2021 nor for the year ended 31 May 2020.

##### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 May 2021 nor for the year ended 31 May 2020.

**CLINICAL VIROLOGY NETWORK**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MAY 2021**

**3. STAFF COSTS**

	<b>31.5.21</b>	31.5.20
	£	£
Wages and salaries	<b>11,963</b>	15,717
	<u>11,963</u>	<u>15,717</u>

The average monthly number of employees during the year was as follows:

	<b>31.5.21</b>	31.5.20
Administrative Staff	<u>1</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	46,355
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Bursaries	820
Conference expenses	20,137
Other costs	15,385
<b>Total</b>	<u>36,342</u>
<b>NET INCOME</b>	<u>10,013</u>
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	75,366
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>85,379</u>

**CLINICAL VIROLOGY NETWORK**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MAY 2021**

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.5.21</b>	31.5.20
	£	£
Trade debtors	<b>18,005</b>	23,300
Other debtors	<b>2,081</b>	1,701
	<u><b>20,086</b></u>	<u>25,001</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.5.21</b>	31.5.20
	£	£
Social security and other taxes	<b>439</b>	412
Other creditors	<b>14,400</b>	14,400
Wages control	<b>719</b>	-
Accrued expenses	<b>2,089</b>	1,123
	<u><b>17,647</b></u>	<u>15,935</u>

**7. MOVEMENT IN FUNDS**

	At 1.6.20	Net movement in funds	At
	£	£	31.5.21
			£
<b>Unrestricted funds</b>			
General fund	<b>85,379</b>	<b>21,189</b>	<b>106,568</b>
	<u>85,379</u>	<u>21,189</u>	<u>106,568</u>
<b>TOTAL FUNDS</b>	<u><b>85,379</b></u>	<u><b>21,189</b></u>	<u><b>106,568</b></u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>38,125</b>	<b>(16,936)</b>	<b>21,189</b>
	<u>38,125</u>	<u>(16,936)</u>	<u>21,189</u>
<b>TOTAL FUNDS</b>	<u><b>38,125</b></u>	<u><b>(16,936)</b></u>	<u><b>21,189</b></u>

**CLINICAL VIROLOGY NETWORK**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MAY 2021**

**7. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.6.19 £	Net movement in funds £	At 31.5.20 £
<b>Unrestricted funds</b>			
General fund	75,366	10,013	85,379
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>75,366</u>	<u>10,013</u>	<u>85,379</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	46,355	(36,342)	10,013
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>46,355</u>	<u>(36,342)</u>	<u>10,013</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.6.19 £	Net movement in funds £	At 31.5.21 £
<b>Unrestricted funds</b>			
General fund	75,366	31,202	106,568
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>75,366</u>	<u>31,202</u>	<u>106,568</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	84,480	(53,278)	31,202
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>84,480</u>	<u>(53,278)</u>	<u>31,202</u>

**CLINICAL VIROLOGY NETWORK**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MAY 2021**

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 May 2021.

## CLINICAL VIROLOGY NETWORK

### DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MAY 2021

	31.5.21 £	31.5.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Subscriptions and donations	<u>38,125</u>	<u>46,355</u>
<b>Total incoming resources</b>	<b>38,125</b>	<b>46,355</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Bursaries	-	820
Conference expenses	<u>3,500</u>	<u>3,867</u>
	<b>3,500</b>	<b>4,687</b>
<b>Support costs</b>		
<b>Management</b>		
Wages	11,963	15,717
Travelling expenses	<u>-</u>	<u>553</u>
	<b>11,963</b>	<b>16,270</b>
<b>Finance</b>		
Sundries	364	611
Bank charges	136	236
Bad debts	<u>-</u>	<u>13,500</u>
	<b>500</b>	<b>14,347</b>
<b>Governance costs</b>		
Accountancy and legal fees	<u>973</u>	<u>1,038</u>
<b>Total resources expended</b>	<b>16,936</b>	<b>36,342</b>
<b>Net income</b>	<u><b>21,189</b></u>	<u><b>10,013</b></u>

This page does not form part of the statutory financial statements

