



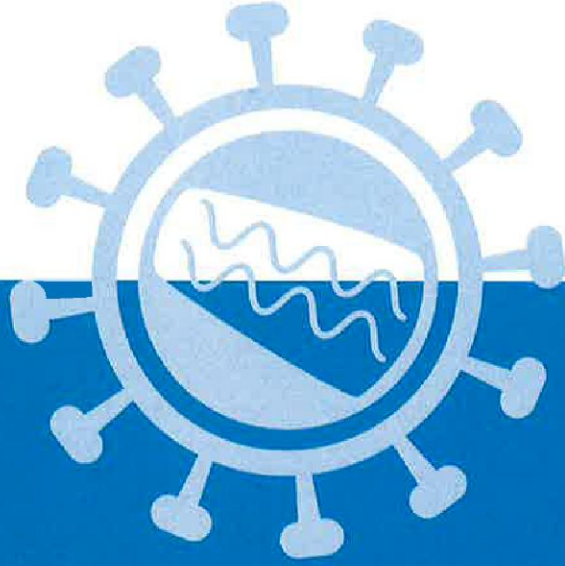
BHIVA 
British HIV Association

2020

Trustees' Annual
Report & Accounts

www.bhiva.org

Charity Information for the year ending 31 December 2020



Trustees retiring on 22 November 2020

- Dr Duncan Churchill, retired as Honorary Treasurer
- Dr Nadi Gupta, retired as trustee
- Dr Rageshri Dhairiyawan, retired as New Consultant Doctors' Representative
- Ms Angelina Nambo, retired as UK-CAB Community Representative

Trustees from 22 November 2020

- Officers*
- Dr Laura Waters, Chair, appointed 3 Oct 2019
 - Prof Caroline Sabin, Vice Chair, appointed 3 Oct 2019
 - Dr Yvonne Gilheese, Honorary Secretary, appointed 3 Oct 2019
 - Dr Iain Reeves, Honorary Treasurer, appointed 22 Nov 2020

Elected Trustees

- Dr Tristan Barber, appointed 3 Oct 2019
- Dr David Chadwick, re-appointed 3 Oct 2019
- Dr Daniel Clutterbuck, appointed 22 Nov 2020
- Dr Ashini Fox, appointed 22 Nov 2020
- Dr Rongobabu Kulasegaram, appointed 3 Oct 2019
- Dr Nick Lorbalester, appointed 22 Nov 2020
- Dr Nicola Mackie, re-appointed 3 Oct 2019
- Mrs Sheila Morris, appointed 3 Oct 2019
- Dr Jonathan Underwood, appointed 3 Oct 2019
- Dr Clare van Halbeek, appointed 5 Oct 2018

Specific Trustee Roles

- Dr Rebecca Metcalfe, New Consultant Doctors Representative, appointed 22 Nov 2020
- Prof Brian Gazzard CBE, Joint Editor-in-Chief, HIV Medicine
- Miss Jo Josh, UK-CAB Community Representative, appointed as acting representative 17 September 2019, appointed as representative 22 November 2020
- Dr Matthew Page, Trainee Doctors Representative, appointed 11 Feb 2020

Charity Number

- 1170707

Registered Office and Operational Address

- Medivents Limited
Spirella Building, Bridge Road,
Leichworth, Hertfordshire SG6 4ET

Auditors

- Moore Kingston Smith
4 Victoria Square, St Albans,
Hertfordshire AL1 3TF

Bankers

- National Westminster Bank plc
190 The Broadway, Muswell Hill,
London N10 3SD

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About BHIVA

The British HIV Association is the leading UK association representing professionals in HIV. Since its inception in 1995, BHIVA has been committed to providing excellent care for people living with and affected by HIV.

BHIVA is a national advisory body on all aspects of HIV care and the association provides a national platform for HIV care issues. BHIVA representatives contribute to international, national and local committees dealing with HIV care. In addition, BHIVA promotes undergraduate, postgraduate and continuing medical education within HIV care.

The association aims to advance public education in the subjects of HIV and the symptoms, causes, treatment and prevention of HIV-related illnesses through the promotion of research and the dissemination of results of such research.

Our objectives

BHIVA has four main objectives:

1. To relieve sickness and to protect and preserve health through the development and promotion of good practice in the testing and treatment of HIV and HIV-related illnesses;
2. To advance public and professional education on HIV through education and the promotion, conduct and dissemination of research;
3. To promote optimal outcomes for people living with, and affected by, HIV through the development and dissemination of national guidelines and standards, audit and research;
4. To support other organisations through activities including collaborative responses to consultations, media representation of HIV, workforce planning and, exceptionally, individual cases of stigma, discrimination or suboptimal care.

Long term, continuing to promote best practice within the specialty, ensuring that the care provided for people living with HIV in the UK is world-leading, is of primary concern. To achieve that aim, BHIVA must maintain its contribution to the continued growth of the specialty over the next decade by continuing to support training and research in the field of HIV medicine and helping to ensure that the existing excellent national standards of care are maintained.

Education is a primary focus and BHIVA is passionate about promoting and supporting the specialty to deliver undergraduate, postgraduate and continuing medical education within HIV care.

With work still to be done in educating the public about HIV, advancing education in HIV, the symptoms, causes, treatment and prevention of HIV-related illnesses through the promotion of research and the dissemination of results of such research is central to the association's objectives.

BHIVA has also played a key role in providing education for people living with HIV, and the community organisations that support them, during the COVID pandemic. By publishing plain English versions of materials on COVID risk and vaccination and by contributing to live and recorded Q&A sessions on COVID, BHIVA has become a trusted source of advice in the UK and beyond.

Education is also key to the ongoing development of the specialty and the ability to develop a fully integrated educational programme for members

"Thank you BHIVA. I have had great benefit and enjoyment from being part of BHIVA for so many years, and have met many wonderful colleagues."

A retiring BHIVA member

"Personally find 'Members Matters' useful as it directs me to the most pertinent info and updates in HIV – essential when time is so short. Thanks."

A consultant comments on 'Members Matters' bulletin

and the wider HIV community is at the heart of the long-term strategy of the association. Promoting and disseminating the latest research through regional, national and international meetings and conferences and publications, and supporting an increasingly diverse range of research studies, which aim to improve the health and lives of people living with HIV will help to achieve this.

By increasing the awareness of BHIVA at an international level, BHIVA endeavours to maintain its reputation for excellence in education and research. The association's ability to support a range of stakeholders and organisations by providing expert clinical advice on HIV and its management will also further strengthen the international presence of the association.

Activities

BHIVA actively encourages the presentation of original UK research. Abstracts are invited for the annual spring conference, which aims to showcase the best contemporary research into HIV-related topics currently being undertaken in the UK. BHIVA attracts a broad spectrum of participants from experienced HIV specialists to those still in training, as well as inviting eminent international speakers to present the latest data.

BHIVA supports research in HIV care through its annual research awards programme. Originally launched in 2006, the programme operates through competitive application. Open to all BHIVA members, applicants can submit applications for the funding of research projects that impact on the improvement of clinical care and management of people living with HIV in the UK. A minimum of £30,000 per annum is available, to be distributed amongst successful applicants according to the quality of the submitted proposals, in two categories of awards up to £30,000 and awards up to £10,000. The awards panel is chaired by an independent chair.

In addition, applications for donations, grants or funding for research or other projects made

directly to the association are reviewed by the BHIVA Executive Committee on a quarterly basis and considered based on merit and relevance to the objectives of BHIVA.

HIV Medicine is the official journal of the association and is published by Wiley. *HIV Medicine* is a peer-reviewed journal publishing original articles, reviews and guidelines on all aspects of HIV treatment and diagnosis.

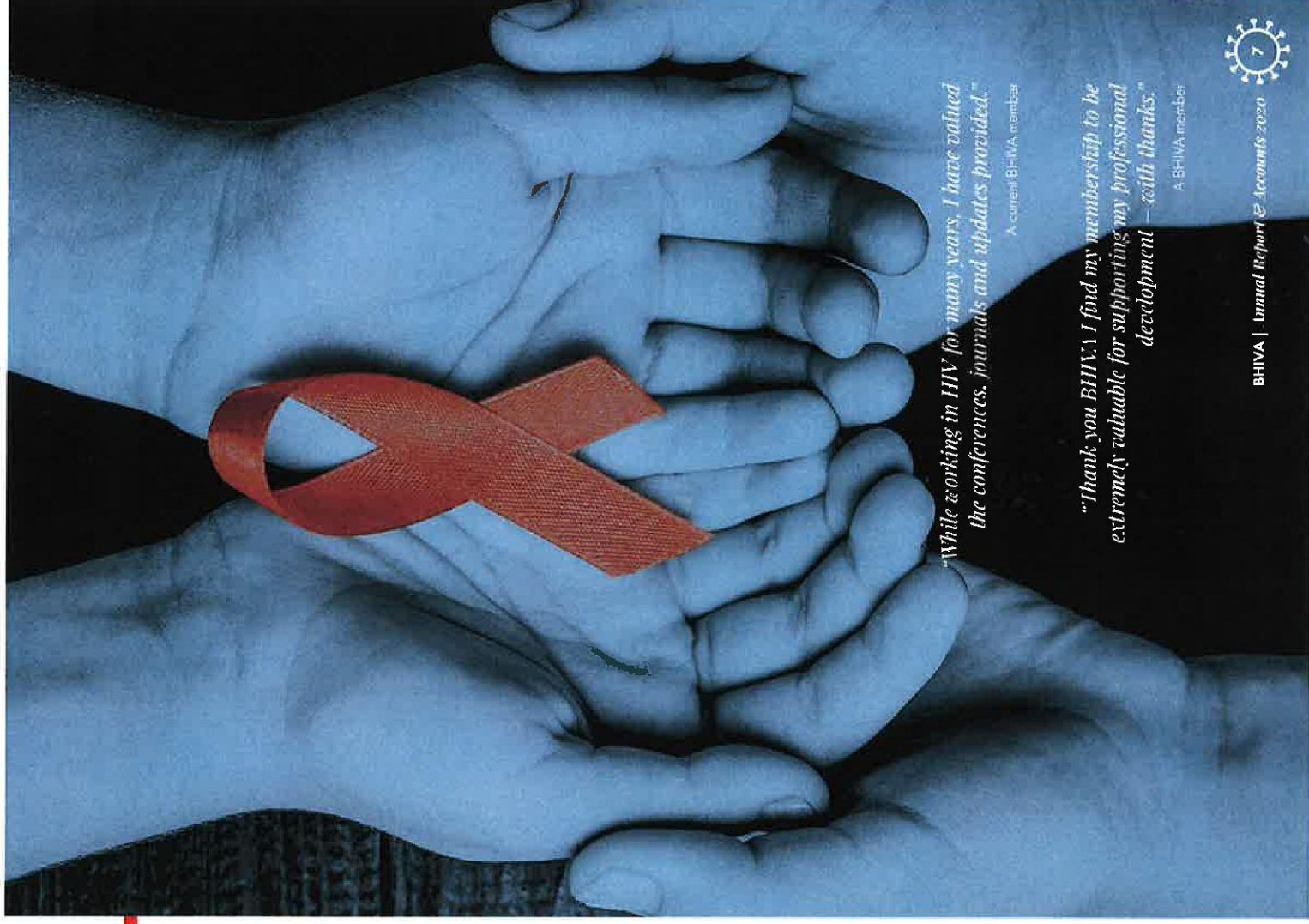
BHIVA also undertakes a wide range of other activities to promote medical education in HIV care. This includes conference feedback meetings, training courses for the Diploma in HIV Medicine examination, web-based e-learning modules as well as international scholarships and exchanges to forge links with international organisations to increase the understanding of the treatment and management of HIV.

A board of 20 trustees are responsible for the work of the association and its activities are carried out by five main subcommittees, all of which report to the Executive Committee. The subcommittees are:

- Audit and Standards
- Conferences
- Education and Scientific
- External Relations
- Guidelines

The Executive Committee reviews the work carried out by the subcommittees to ensure its activities are in line with the charity's objectives. All trustees sit on at least one subcommittee to facilitate this process and monitor progress.

BHIVA would be unable to flourish without the considerable commitment of time, energy, expertise and dedication by so many individual members of the committees, subcommittees, writing and working groups as well as the vital support through sponsorship from within the pharmaceutical industry.



"While working in HIV for many years, I have valued the conferences, journals and updates provided."

A current BHIVA member

"Thank you BHIVA I find my membership to be extremely valuable for supporting my professional development – with thanks."

A BHIVA member

Year in review

BHIVA has worked tirelessly throughout 2020 towards the goal of ensuring that everyone living with HIV has access to the help and support they need. The charity has continued to provide a wealth of independent and practical advice, supported by the latest evidence-based research to HIV healthcare professionals and the wider HIV community.

BHIVA is committed to working with the healthcare sector to ensure that those providing the specialist care and support have access to ongoing education, training and development to enable them to provide the best possible care for people living with HIV.

BHIVA has played a major role in supporting people living with HIV, and their care providers, during COVID-19. By providing regularly updated guidelines on COVID risk and COVID vaccination, including user-friendly versions, supporting and contributing to research, presenting information at national and international meetings, and collaborating with organisations such as the Intensive Care Society and the European AIDS Clinical Society (EACS), we have played a key role in guiding healthcare professionals and people living with HIV through a period of extreme anxiety and uncertainty. A collaborative challenge with community organisations, led by BHIVA, led to the Department of Health and Social Care reversing their decision to exclude people with immunosuppression from access to online COVID testing.

Website

The BHIVA website is the association's central hub for information. Attracting over 15,000 visitors in 2020 as it became the go-to place for the latest updates, it has proved especially valuable to the entire HIV community throughout the COVID-19 pandemic.

HIV Medicine

The official journal of the BHIVA, *HIV Medicine* is a peer-reviewed publication focusing on evidence-based medicine as the mainstay of successful management of HIV and AIDS. Publishing original articles, reviews and guidelines on all aspects of HIV treatment and diagnosis, the journal is specifically aimed at researchers and clinicians with responsibility for treating those infected with HIV. It aims to provide an outlet for the publication of international research papers, embracing clinical, pharmacological, epidemiological, ethical, preclinical and *in vitro* studies.

With 10 issues per annum plus supplements, the journal had a circulation of 7,397 institutions and over 350,000 article downloads in 2020 and is on course for a similar target in 2021. It is the flagship publication of the association, available to all members in either printed or online format and brings in vital revenue through royalty subscriptions.

BHIVA Members Matters

The monthly e-newsletter is distributed to all members and includes the latest information and updates in the field of HIV for the healthcare community. It is seen as a vital tool for keeping members up to date and has been particularly invaluable in keeping the membership fully informed of the latest data and research during the COVID-19 pandemic.

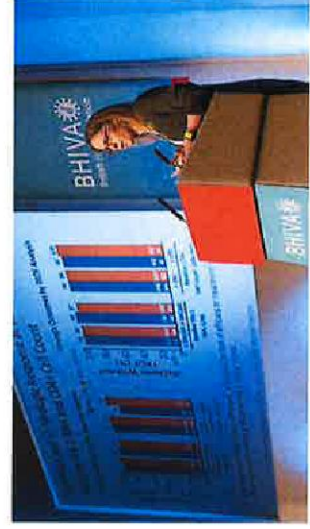
Social Media Reach

With over 2,000 followers, the BHIVA Facebook page is managed by the External Relations subcommittee and is used as a tool for promoting the work of the association. It carries updates and links to valuable resources produced by both BHIVA and other organisations within the HIV healthcare sector.

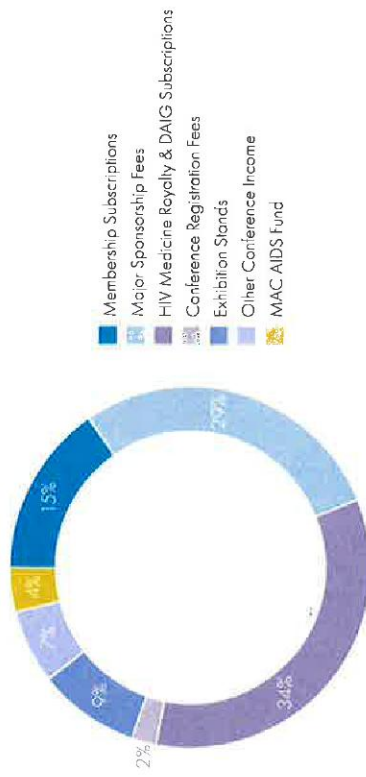
The BHIVA Twitter account, also managed by the External Relations subcommittee, went from strength to strength again in 2020 and now has over 10,000 followers, an increase from just over 8,000 followers in 2019. The group tweet regularly about the latest updates in the field of HIV.



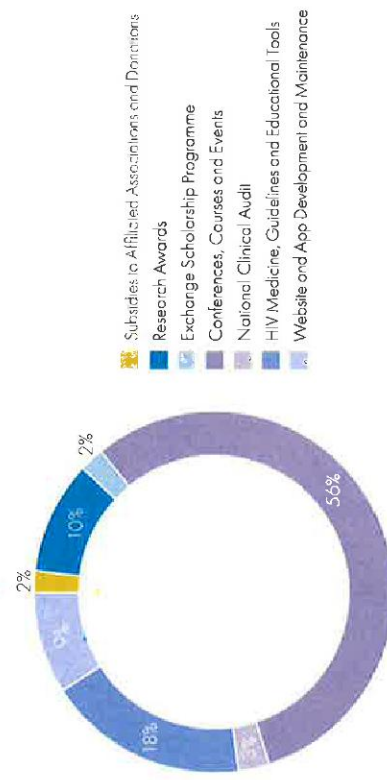
BHIVA's YouTube channel is used to promote and host the latest resources including a series of educational podcasts covering a range of hot topics in HIV. Following its set up in 2019, the BHIVA YouTube channel has become an excellent resource for the broadcast of educational content including sessions from conferences and other training materials.



WHERE DID BHIVA'S INCOME COME FROM IN 2020?



WHAT DID BHIVA SPEND MONEY ON IN 2020?



"I attended a seminar with BHIVA members in Pakistan and learned a lot. Additionally, BHIVA guidelines are quite practical and e-learning is the thing which I enjoy most — they are accessible and convenient."

A current international member

"Overall, great for an update and educational value."

A spring conference delegate



The work of the subcommittees

AUDIT AND STANDARDS SUBCOMMITTEE REPORT

*Dr David Chadwick, Chair,
Audit and Standards Subcommittee*

To support clinical services in improving care quality, the BHIVA Audit and Standards subcommittee conducts a regular audit programme, involving clinical centres throughout the UK. A national audit of HIV and hepatitis C co-infection and a survey of management of engagement in care were planned for 2020 but deferred because of the ongoing impact of the COVID-19 pandemic. The hepatitis C co-infection audit is proceeding in modified form in 2021, alongside a survey of how HIV clinical services were affected by and responded to the pandemic.

Meanwhile, BHIVA used the subcommittee's data collection system and network of local clinical audit leads to conduct a registry study of COVID-19 cases among adults with HIV and a brief survey about how clinical services ascertain information on this. This was one of the largest COVID-19 case series among people with HIV, which found a strong association between a low current CD4+ T-cell count and both severity of presentation and poor outcomes after infection, along with an increased risk of more severe presentation in those with a current, active AIDS event.

The national HIV mortality review started in late 2019 as a collaboration between BHIVA and Public Health England to extend the well-established London HIV mortality review across the UK. Data were collected retrospectively for 406 deaths of people with HIV during 2019, an

estimated 65% of all such deaths. Continuous data collection during 2020 allowed for rapid analysis of COVID-19-related mortality.

Collaboration with the NHS England Clinical Reference Group for HIV and Public Health England has continued towards making routine review of individuals diagnosed with advanced HIV a standard part of nationally commissioned NHS patient safety procedures. The aim of such review is to identify and learn from possible earlier missed opportunities for HIV testing. A standard reporting form for key information about locally conducted reviews will be made available to clinical services from 2021.

'Your Guide to...' BHIVA Standards of Care for people living with HIV has been produced by the UK-Community Advisory Board in collaboration with the subcommittee as a 'patient-friendly' version of BHIVA's 2018 standards. Publication was delayed by the pandemic but took place at the BHIVA virtual conference in November 2020.

Members of the subcommittee have liaised with EACS and the European Centre for Disease Prevention and Control (ECDC) to develop HIV clinical audit within Europe, based on BHIVA's extensive experience. A pilot hepatitis co-infection audit was conducted and further work is planned.

Results of development and testing of a tool for assessing patient-reported measures of outcomes in HIV have been published with acknowledgement of BHIVA funding and involvement. External funding is being sought for pilot implementation.

The subcommittee is supporting the British

Psychological Society in updating the Standards for psychological support for adults living with HIV, originally produced in 2011 by the Medical Foundation for HIV and Sexual Health (MEDFASH).

CONFERENCES SUBCOMMITTEE REPORT

*Dr Iain Reeves, Chair,
Conferences Subcommittee (to Nov 2020)
Dr Nicola Mackie, Chair,
Conferences Subcommittee (from Nov 2020)*

Understandably, 2020 was a difficult year for all, including the Conferences Subcommittee. Despite the restrictions imposed by lockdowns, social distancing and redeployment of many healthcare professionals away from their usual work in HIV, BHIVA managed to organise several successful virtual educational events and conferences with very good attendance and excellent feedback. Unfortunately, it was necessary to cancel the spring conference due to COVID restrictions. The meeting had been due to take place in April 2020 in Manchester.

Keen to maintain the BHIVA commitment to provision of continued professional development to its members and the wider HIV healthcare community, the first foray into virtual events was a one-day virtual conference held on Friday 3 July 2020. The programme was a series of pre-recorded sessions covering several important topics including the BHIVA 'Best of CROI' feedback meetings, a COVID-19 update and a selection of other key sessions from the cancelled spring meeting. The feedback received from the 338 delegates who attended this meeting was positive and key to helping BHIVA plan future events.

As the uncertainties of the year rolled on, the BHIVA 'Autumn' is the new Spring Conference (the event that had been planned to replace the cancelled BHIVA spring conference) moved to an online platform and became a digital conference. Such a move made the conference accessible to all and ensured that BHIVA provided a safe environment in which everyone could participate.

Further to the positive feedback received from the inaugural virtual conference in July 2020, this digital conference was an interactive and immersive event, which included a virtual experience that provided a platform for interaction with BHIVA sponsors as well as providing a valuable resource of information for the participating delegates. The programme was a combination of live streamed and pre-recorded sessions to maximise the opportunity for interaction and live Q&A. Highlights included significant input from the community, an impressive amount of original research with 30 oral abstracts and 173 poster presentations and, notably, the Jonathan Ainsworth memorial lecture.

ABSTRACTS RECEIVED	216
ABSTRACTS ACCEPTED	208
ABSTRACTS WITHDRAWN	4
ORAL PRESENTATIONS	30
POSTER PRESENTATIONS	174

For World AIDS Day 2020, there was an entirely novel approach with a collaboration between BHIVA and ITN Productions. A bespoke news-style co-production was launched, entitled 'Health and HIV', covering many topics and featuring the current Chair of BHIVA, Dr Laura Waters. The programme is available on the BHIVA website and on YouTube. With the involvement of speakers including healthcare professionals and members of the community, the programme covered a wide range of topics, including the ending of HIV transmissions by 2030, women and HIV, young people in Zimbabwe, ageing with HIV, fighting stigma, testing in Kenya, HIV testing at point of care, advantages of oral self-testing. The programme was viewed over 30,000 times and its campaign reach was over 850,000 people.

As the year moved into 2021, BHIVA has again to contend with planning education and meetings in the face of another significant surge in COVID-19 cases. BHIVA has still been able to convene a working party to review and present the data from the Conference on Retroviruses and Opportunistic Infections (CROI) through two pre-recorded webinars planned for March 2021.

BHIVA took the early decision that the spring conference 2021 would be delivered virtually as a joint BHIVA/British Association for Sexual Health and HIV (BASHH) conference via a bespoke digital platform. BHIVA is hoping that it will be able to go ahead with the planned one-day meeting in the autumn, linked to a World AIDS Day event, which BHIVA hopes to deliver as a hybrid model of face-to-face content with live streaming to a wider audience.

Feedback received

- "I really enjoyed this meeting. Although I missed seeing people, I enjoyed the ease of doing it from home."
- "Excellent and varied programme, well done BHIVA."
- "Enjoyed case-based discussions and being able to catch up on the talks I missed or want to listen to again. Thank you for a very enjoyable and accessible meeting."
- "Quality of presentations was good, as was the overview and summary of developments in field of HIV obtained."
- "Great community involvement and great to see specialist registrars chairing sessions as opposed to the usual suspects."

EDUCATION AND SCIENTIFIC SUBCOMMITTEE REPORT

Prof Caroline Sabin, Chair, Education and Scientific Subcommittee (to Nov 2020)
Dr Tristan Barber, Chair, Education and Scientific Subcommittee (from Nov 2020)

During such a difficult year as 2020, there were inevitably some delays to the work of the subcommittee, which persevered to continue the work started before the COVID-19 pandemic.

Work on the BHIVA Research Awards programme continued. The judging panel, led by an independent chair, reviewed fourteen high quality applications in 2020; five successful applicants were awarded a total of £68,325. These were:

- 'Discontinuation of tenofovir in HIV-1/HBV coinfected patients: a feasibility study', Dr Daniel Bradshaw, Public Health England
- 'Evaluation of the psychometric properties of the short form HIV Disability Questionnaire among women living with HIV in the United Kingdom: A cross-sectional self-report measurement study', Mr Darren Brown, Chelsea and Westminster Hospital NHS Foundation Trust, London
- 'POWER: ParticipatiOn of Women in HIV Research', Dr Lisa Hamzah, St George's University Hospitals NHS Foundation Trust, London
- 'The mechanisms of gut immune dysfunction in HIV-1 and HIV-2 infection and their implications for HIV-1 persistence', Dr John Thornhill, Barts Health, London and QMUL
- 'Analysis of Broadly Neutralising Antibody Resistance in Adolescents and Young People living with HIV', Dr Panagiotia Zacharopoulou, University of Oxford

The Don Jeffries Research Award for 2020 was presented to Dr John Thornhill at the BHIVA

autumn virtual conference 2020 on Tuesday 24 November 2020, for submitting the highest scoring application in the BHIVA Research Awards 2020.



Dr Daniel Bradshaw, Public Health England



Mr Darren Brown, Chelsea and Westminster Hospital NHS Foundation Trust, London



Dr Lisa Hamzah, St George's, London



Dr John Thornhill, Barts Health, London and QMUL



Dr Panagiota Zacharopoulou, University of Oxford

Since the awards started in 2006, a total of £757,675 has been awarded to 85 successful applicants.

In addition, the subcommittee also manages two other awards programmes for BHIVA members. The BHIVA International Partnerships Working Group is chaired by Dr Douglas Fink. The working group manages the BHIVA/Gilead International Exchange Scholarship Awards, which are designed to support the development of new links between BHIVA and institutions in low- or middle-income countries. The pandemic has slowed some of the work in this area but, nonetheless, BHIVA is looking forward to refreshing its international links moving forwards, expanding international membership, and to previous exchange scholarship awardees being able to complete their exchanges. BHIVA also has funding to run another round of BHIVA exchanges when travel restrictions allow.

BHIVA/Gilead International Exchange Fellowship Awards 2020 – winners



Dr Eitan Carlin, Mortimer Market Centre, London

'Ending the HIV epidemic: shared experiences around capacity building, innovative care delivery and increased health surveillance focused on improving care pathways for key populations at risk of HIV in both the UK and Ukraine in the post SARS-CoV-2 era'

Exchange with Dr M Vasylyev, Lviv Regional Public Health Centre, Lviv, Ukraine



Dr Harriet Daultrey, University Hospitals Sussex NHS Foundation Trust

'An opportunity to explore and compare the methods used for diagnosing and managing diabetes in people living with HIV in Zambia and UK'

Exchange with Dr B Chifhara, Infectious disease epidemiologist, CIDRZ Zambia

Prof Maryam Shahmarash has taken over as lead for the BHIVA/ViV Implementation Science Fellowship programme, which awarded one fellowship in 2020, worth nearly £5,000. This was awarded to Dr Sonia Raffie, University Hospitals Sussex NHS Foundation Trust, for the project

'10-things I wish you knew: Co-production and implementation of a teaching tool to challenge HIV-related stigma in the healthcare setting.'



Dr Sonia Raffie, University Hospitals Sussex NHS Foundation Trust

There is further funding to support another round of these awards when the time is right and the raising of pandemic restrictions allows.

The e-learning Working Group has continued to work hard under the leadership of its chair, Dr Claire van Halbeem. The online modules receive excellent feedback and continue to provide CPD and education for senior doctors, those in training and the BHIVA international members.

Future plans

The subcommittee is looking forward to continuing its work, reopening the exchange and implementation science award rounds, and awarding the 2021 research awards. BHIVA is also looking to merge educational work through pod and webcasts, e-learning, and via the international group under one educational chair, to ensure a breadth and depth of education for all, including community members and representatives. It has not been an easy 18 months, and everyone is ready for face-to-face meetings and conferences, not least to meet those who have joined the field of HIV during the periods of lockdown and meeting old friends and familiar faces. The Education and Scientific Subcommittee will continue to support the members with educational content delivery and oversight, and obtaining funding to support research, implementation science, and international educational exchange programmes.

EXTERNAL RELATIONS SUBCOMMITTEE REPORT

Dr Rageshri Dhairiyawan, Chair,
External Relations Subcommittee (to Nov 2020)

Dr Matthew Page, Chair,
External Relations Subcommittee (from Nov 2020)

The External Relations Subcommittee works in line with BHIVA's objectives to promote good practice in the treatment and care of HIV to its membership and external organisations.

Media

BHIVA is now seen as a mainstream media commentator on HIV, increasingly sought to respond to media enquiries. During 2020, BHIVA spokespeople were featured regularly on a wide range of media including BBC Radio 4 Today, Sky News, ITN, Reuters, BBC Woman's Hour, RTI World, BBC Asian Network, the Guardian, Mail online, Huffington Post, Buzzfeed and the i-news paper.

The subcommittee worked with the BHIVA Conferences Subcommittee to produce the online documentary for World AIDS Day 2020 called 'Health and HIV'. This was viewed over 30,000 times and its campaign reach was >850,000 people.

Statements and COVID-19 response

Since the start of the COVID-19 pandemic BHIVA has produced over 25 statements in collaboration with other organisations including EACS, other European HIV sector societies, the Terrence Higgins Trust (THT) and the Intensive Care Society. This guidance has been critical for both health professionals and the HIV community. The External Relations Subcommittee has been integral in ensuring that this guidance is disseminated widely and promptly.

In response to HIV community concern about COVID-19, BHIVA has established together with the National AIDS Trust (NAT) a register of

community organisations and the services they offer, and an online community 'Slack' network, which meets weekly to share updates. Statements are also written with a plain English version. A COVID-19 Frequently Asked Questions (FAQ) document has been created. With the UK Community Advisory Board (UK-CAB), BHIVA has produced webcasts on COVID-19 and the immune system, risk to people with HIV from minorised ethnic communities and COVID-19 vaccines. Spokespeople have also regularly participated in Aidsmap 'LIVE' webinars.

The External Relations Subcommittee has also assisted with several other non-COVID-19 related statements, responses to enquiries and letters.

Website and BHIVA apps

The External Relations Subcommittee has responsibility for maintaining the content of the BHIVA website. In 2020, there was a very large rise in the number of people visiting the website, mainly due to the guidance on HIV and COVID-19 and then subsequently on COVID vaccination. BHIVA also launched an updated guidelines app in 2020 and a new YouTube channel.

Social media

The subcommittee manages BHIVA's social media feeds including the Twitter account, Facebook page and Instagram account and the HIV Medicine journal Twitter account. There has been significant growth in followers for all these accounts and they remain a useful method of communication with members and external organisations.

Going forwards – 2021 and beyond

The External Relations Subcommittee will continue to promote the work of BHIVA internally and externally, in line with BHIVA's objectives. It will grow its media and social media reach. Discussions are ongoing regarding another potential collaboration with ITN for World AIDS Day 2021.

GUIDELINES SUBCOMMITTEE REPORT

*Dr Nadi Gupta, Chair,
Guidelines Subcommittee (to Nov 2020)*

*Dr Clare van Halbeek, Chair,
Guidelines Subcommittee (from Nov 2020)*

BHIVA produces guidelines on a comprehensive range of topics to support clinicians in testing for and managing HIV and its complications, as well as working with other organisations to produce co-badged guidelines on HIV prevention, testing and other areas.

In 2020, BHIVA adapted rapidly to the changing demands on clinicians and the environment in which people living with HIV needed to access care, providing real-time updates on evidence on COVID-19 as relevant to the HIV community. Rapid guidance, produced outside the BHIVA guideline development process accredited by the National Institute for Health and Care Excellence (NICE), was produced quickly and updated on the website, to support decision making.

Guideline production

The gastrointestinal chapter of the opportunistic infections guidelines and HIV testing guidelines, in collaboration with BASHH and the British Infection Association (BIA), as well as post-exposure prophylaxis guidelines, in collaboration with BASHH, were fully updated in 2020.

Interim updates were made to guidelines on the management of tuberculosis in adults living with HIV, and an interim update on the management of HIV in pregnancy.

Progress on new and updated guidelines was slower than in previous years, as guideline writing group members in clinical roles were redeployed to COVID-19-related work in their institutions and meetings cancelled in the early months of the COVID-19 pandemic.

Discussions with UK-CAB members requesting a guideline on psychological care has led to the initiation of an update of the 'Standards for psychological support for adults living with HIV' 2011, which is now being taken forward by the Audit and Standards Subcommittee.

NICE accreditation

An interim meeting with NICE was held in December 2020, in anticipation of re-accreditation in 2022, and was attended by the current and past chairs and vice-chairs of the subcommittee, and the BHIVA Guidelines Facilitator. BHIVA is putting plans in place to meet the requirements for re-accreditation.

2020 successes

In response to a clear need, rapid guidance on COVID-19 and HIV was well-received and processes for such guidance will be incorporated into procedures to ensure transparency and timely update or archiving of rapid guidance, as well as opportunities for feedback from BHIVA members and other users.

2020 learning

Virtual meetings by videoconference have been a success and have replaced teleconferencing. BHIVA will recommence face-to-face meetings when circumstances allow. BHIVA has developed and formalised processes to produce rapid guidance, responding to rapidly changing NHS services during the COVID-19 pandemic.

2021 plans and actions so far

2021 will be another busy year, as a reduction in COVID-19-related clinical workload allows acceleration of guideline writing and a refocus on routine HIV care. BHIVA anticipates consultation and publication of guidelines on HIV-2, vaccines and antiretroviral therapy and further chapters of the opportunistic infection guidelines. BHIVA looks forward to the launch

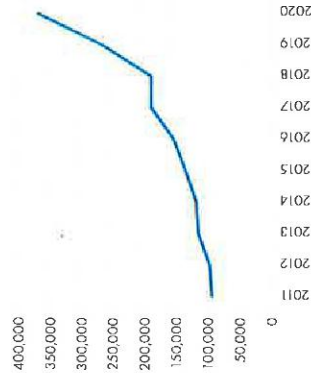


HIV Medicine (<https://onlinelibrary.wiley.com/journal/14681293>) is the official journal of BHIVA with all members getting complementary access. The co-editors-in-chief are Prof Brian Gazzard CBE and Prof Caroline Sabin. BHIVA has appointed several new associate editors and is currently reviewing the membership of the editorial board and supporting editorial panel to take the journal forward.

READERSHIP

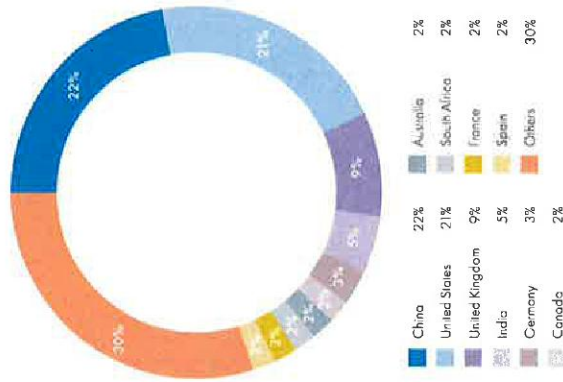
In 2020, 7,397 institutions offered access to the latest content in HIV Medicine via either a Wiley license or a traditional (title-by-title) subscription.

ARTICLE DOWNLOADS TREND



This chart shows the increase in the number of full-text article downloads for your journal in the period 2011 to 2020. The total includes usage on Wiley Online Library, EBSCO, and other third-party databases. Downloads via Wiley Online Library increased by 40.4% in 2020. This compares with an increase of 312.2% across all Wiley journals in the Infectious Disease & Microbiology.

TOP 10 DOWNLOADING COUNTRIES



This chart shows the top 10 countries from which articles in HIV Medicine were downloaded via Wiley Online Library in 2020, and the percentage each country contributed to total usage. All other countries are combined under 'Others'.

FUTURE PLANS

Education and training

Growing the field of HIV care, encouraging excellence among trainees and developing their skills is of paramount importance. BHIVA will continue to provide information on careers in HIV medicine, through attendance at careers fairs, provision of information to learned societies, working collaboratively with other organisations to promote the field to encourage increased numbers of trainees to enter the field.

Through representation on appropriate Specialty Advisory Committees of the Royal College of Physicians, BHIVA supports medical specialty curriculum development and contributes to the assessment of trainees via the Diploma in HIV Medicine.

BHIVA will continue to run annual courses to support those wishing to undertake the Diploma in HIV Medicine examination and a general medicine course. It is hoped that these courses will be run as a series of online webinars making them more accessible to all.

BHIVA will continue to run the annual spring and autumn conferences to provide continued professional development for its members and the wider HIV community.

By carrying out regular reviews of the educational needs of members, BHIVA will develop updated educational material on factors pertinent to the optimal management of those with HIV, including through web-based e-learning modules and using that feedback in the development of the scientific and educational programmes for the BHIVA conferences.

International growth and membership

Furthering its reach through collaboration with other learned societies and HIV charities will enable BHIVA to establish its reputation on an international stage to raise BHIVA's profile and grow both its international and UK membership.

Developing its international presence through joint working with international learned societies will also enable the association to support best clinical practice in non-UK settings through the successful international exchange programme.

BHIVA will encourage wider participation, through supporting trainees, new researchers and community members to become involved with the BHIVA Executive Committee and/or its subcommittees, to encourage people to speak on behalf of BHIVA at national/international meetings, and to represent BHIVA on external groups and committees.

Promoting research and sharing best practice

BHIVA has an opportunity to shape the future of HIV care through representation on national bodies and contributing to policies impacting the health and wellbeing of people living with HIV.

The association will continue to share updated information on the latest topics of relevance for those managing HIV, such as through the provision of conference feedback meetings for the major international conferences and/or the development of a programme of podcasts highlighting new and evolving areas of research.

The charity's provision of collaborative responses to consultations, media representation of HIV, workforce planning and, exceptionally, individual cases of stigma, discrimination or suboptimal care is an important part of maintaining standards and ensuring best practice in the field.

BHIVA's ongoing work in supporting high-quality research projects through the provision of research awards will continue to ensure that research will have impact and value to the UK setting.

The association will continue to use its peer-reviewed journal, *HIV Medicine*, to disseminate the highest quality research by publishing original articles, reviews and guidelines on all aspects of HIV treatment and diagnosis.

Community/Third sector engagement

BHIVA will support community organisations to promote healthy living and engagement in care decisions through development and review of information materials and community forums.

The charity plans to build mutually beneficial relationships with and support related third-sector organisations working within the HIV field.

BHIVA SPONSORS AND SUPPORTERS 2020

BHIVA wishes to thank the following companies for their support during the year:



"I am now retiring from the NHS and from clinical work. I have been a BHIVA member for many years and it is with some sadness that I end my membership. I wish you all the best in the endeavour to end HIV transmission in the UK and look after the remaining people living with HIV in the best possible ways."

A BHIVA member

BHIVA membership annual report to 31 October 2020

BHIVA membership numbers are reported in May of each year; Membership in 2020 (758) showed a drop from a high point in May 2014 (966).

The reduction in numbers may have been due to the change in the direct debit (DD) payment system requiring members to re-engage with BHIVA to submit their bank details and continue their membership from 2020 onwards. Also, data protection restrictions have reduced the number of previous members who can be emailed. HIV/ Sexual Health services have been reorganized following tendering of services with some clinicians no longer providing HIV clinics. The BHIVA officers have personally contacted some members directly to encourage them to renew but 2020 may have been a year of new priorities for a good number of members, many of whom have led the response to COVID-19. Of note, retired consultants are rejoining membership for a period after retiring, showing loyalty to BHIVA.

The recently introduced BHIVA International membership category has been successful and BHIVA will continue to promote this.

BHIVA membership benefits include:

- Discounted registration for BHIVA conferences (CPD approved)
- Access to the BHIVA website members' also
- Voting rights for BHIVA Officers and Executive Committee elections (eligibility subject to joining date)
- Eligibility to stand for election to the BHIVA Executive Committee (eligibility subject to joining date)
- Free subscription to the BHIVA Journal, HIV Medicine (10 issues p.a. and online access)

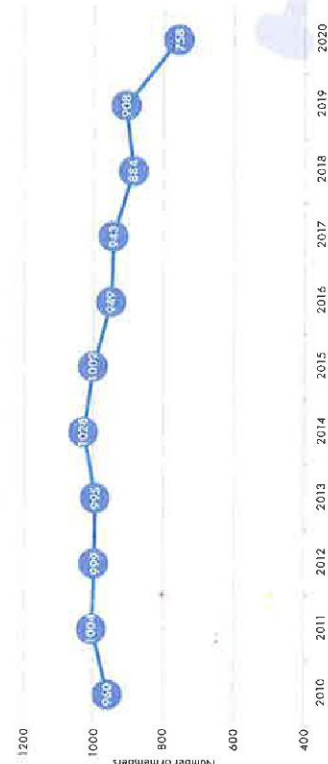
- Access to online e-learning modules
- Free subscription to the BHIVA Members Matters email (up to 12 issues p.a.)
- Free subscription to HIV Treatment Bulletin, provided by HIV-Base (by email)
- BHIVA nominations for Clinical Excellence Awards (eligible UK-based consultant members only)
- Access to BHIVA Research Awards and other scholarships and bursaries
- Access to BASHH/BHIVA/FSRH Mentoring Scheme
- Membership subscription fees approved for income tax relief
- Access to online webinars

MEMBERSHIP CATEGORY	2020	TREND	2019	FEES
	No.	%	No.	
Consultant	372	49%	427	47%
Non-consultant	199	26%	285	31%
BHIVA Affiliated ²	75	10%	92	10%
BHIVA UK-CAB (community)	40	5%	32	3%
BHIVA International (HMIC/ LMIC) ¹	29	4%	21	2%
Retired consultant	15	2%	19	2%
Life member ⁴	18	2%	16	2%
Medical student	8	1%	15	2%
Annual member ³	2	1%	1	1%
Total BHIVA members	758	100%	908	100%

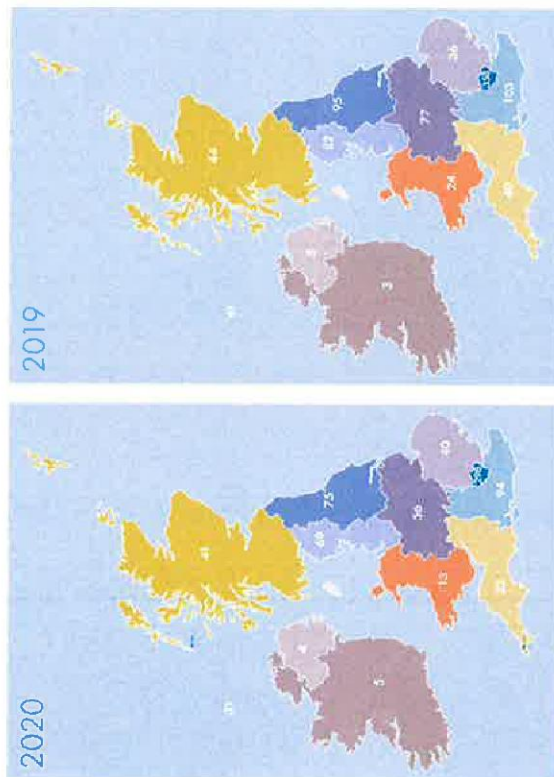
Membership fee income is vital to the association, both in terms of securing funding which helps to contribute towards the work of BHIVA and in reinforcing the independence of the association. Despite the anticipated drop in membership, BHIVA being considerate of the difficulties faced by its members during the COVID-19 pandemic, the charity trustees took the decision not to increase the membership fees in 2020. This decision was taken to enable more HIV professionals to enjoy all the benefits that BHIVA membership offers.

Members are drawn from across the speciality and include healthcare and allied professionals, as well as representatives from the pharmaceutical industry and the community of people living with HIV. Following the creation in 2016 of a membership category for community, BHIVA has seen a significant increase in community membership numbers and participation within the association overall is one of the things that sets BHIVA apart. This strong community link and liaison has also helped to improve community led participation with conferences and guidelines.

MEMBERS AT MEMBERSHIP YEAR END (31 OCTOBER)



MEMBERS WORK REGION 2020 v 2019



SUMMARY OF MEMBERS NOT RENEWING BY 31 OCTOBER 2020

MEMBERS NOT RENEWED	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Total cancellations	39	20	23	29	40	39	33	40	38	18	26
Not renewed (lapsed)	212	101	149	116	112	109	79	99	79	109	108
Total	251	121	172	145	152	148	112	139	117	127	134

As ever, BHIVA is disappointed when members leave the association and during the year 2020 there was a higher number of members not renewing (212) than has been usual in previous years, most likely due to redeployment. However, of those who contacted BHIVA to cancel their subscription, some generous remarks have been recorded:

- I am retiring and will not be renewing my BHIVA membership. I would like to thank you for the work you do and the quality of events and meetings I have attended over the years. 'Old soldiers never die they just fade away'.*
- Working only occasionally in HIV now, seeing only SH/GUM patients. I have had great benefit and enjoyment from being part of BHIVA for so many years and have met many wonderful colleagues (retired from my permanent NHS post in 2016).*
- Sadly, my consultant post no longer includes HIV clinic. I will re-join in future if things change.*

In July 2020, BHIVA conducted a survey of its international members and key feedback showed that BHIVA is delivering a useful service to members working overseas.

66% of respondents have attended a BHIVA conference and 100% of those found the conference to be extremely or very useful to their clinical practice

83% of respondents use BHIVA guidelines in their practice

Use of the BHIVA online membership benefits are key to international members and 83% accessed the BHIVA website at least weekly. All respondents found the e-learning modules useful and would value more online content.

Some feedback from international members:

- I attended a seminar with BHIVA members in Pakistan and got to learn a lot, additionally, its guidelines are quite practical and e-learning is the thing which I enjoy*
- e-learning modules are very good – learned more quickly*

BHIVA will continue to promote BHIVA membership through social media and engagement with the wider HIV multidisciplinary team such as HIV pharmacists and nurses.

REASON FOR CANCELLATION	NO	%
Retired	15	39%
No reason given/Other	11	29%
No longer working in HIV	6	16%
Financial pressures	4	11%
Parental leave	2	5%
Total cancelled members	38	100%

"Joining BHIVA has enabled me to keep up with the latest developments and has given me access to continued education."

A new BHIVA member

"I became a BHIVA member to gain access to the e-learning modules and access preferential rates to attend the annual conferences."

A current international member

Structure, governance and management

BHIVA is a Charitable Incorporated Organisation (as of 12 December 2016) governed by its Constitution and registered as a charity with the Charity Commission.

BHIVA is a membership association currently governed by a Board of 20 elected trustees who make up the Executive Committee including four officer posts of Chair, Vice Chair, Honorary Secretary and Honorary Treasurer.

BHIVA endeavours to ensure that the speciality is well represented on the Executive Committee to ensure that local challenges and issues that affect all those working within the field are addressed UK wide. Trustees are drawn from across the HIV sector and include clinicians and other healthcare professionals, academics, a representative from the UK-CAB as well as a trainee Doctors' representative and a new Consultant Doctors' representative.

The methods adopted for the recruitment and appointment of new trustees are as follows:

- A list of nominees is forwarded to all eligible members of the association with a request for their selections to fill the vacancies
- The election scrutineer will normally be the immediate past chair of the association or another person nominated by the Executive Committee
- The results of the election are declared at the Annual General Meeting.

Nominees are required to complete a trustee declaration form, a conflict-of-interest form and a skills assessment form at time of nomination. All members of the Executive Committee give their time voluntarily and receive no paid benefits from the charity.

On joining the BHIVA Executive Committee, trustees are provided with an induction pack that includes an outline of the role and expectations, a copy of the constitution, relevant policy and administration documents required to carry out the role as well as Charity Commission information about the responsibilities of becoming a charity trustee. Each new trustee also undertakes a tailored induction programme and is offered mentoring support from existing trustees.

Beyond their governance duties, trustees are expected to take an active role in the work of the charity according to their expertise through engagement with at least one of the five specialist subcommittees. Each subcommittee manages the activities of the charity and is led by a chair and vice chair. Under the subcommittees also sit a variety of specialist working and writing groups, led by an elected or appointed BHIVA member, who have specific responsibilities and bring a depth of knowledge and expertise to the subcommittees.

The trustees hold quarterly Executive Committee meetings to review the activities of the charity and consider its plans and strategies.

To retain its position at the forefront of HIV care, BHIVA is also affiliated with all the other key charities and associations who work within the field including:

- Children's HIV Association (CHIVA)
- British Dietetic Association HIV Core Specialist Group (BDA)
- HIV Pharmacy Association (HIVPA)
- National HIV Nurses Association (NHVNA)
- HIV Trainee Association (HIVTA)
- Rehabilitation in HIV Association (RHIVA)
- Society of Sexual Health Advisers (SSHA)
- UK Community Advisory Board (UK-CAB)

BHIVA has developed important links with other organisations, encouraging exchange of information between national and international centres including:

- British Psychological Society (BPS)
- Federation of Infection Societies (FIS)
- European AIDS Clinical Society (EACS)
- International AIDS Society (IAS)
- Medical Research Council (MRC)
- National AIDS Trust (NAT)
- Terrence Higgins Trust (THtT)
- University of Liverpool HIV Drug Interactions website

Governance review update

Following the commissioning of a governance review in August 2018, the Executive Committee agreed on a development strategy to implement those recommendations it perceived to be fundamental to achieving the charity's overall aims and objectives.

A thorough appraisal of the charity's policies and procedures has been carried out and an updated set of policies and procedures have been drafted and ratified by the trustees and are now in place.

Having taken the strategic decision to delay the review of the financial governance until the newly elected Treasurer was in post, this review is now under way and the recruitment of a trustee with financial expertise to the Executive Committee is in progress.

The proposed adjustments and addendums to the BHIVA Constitution and Byelaws set out to improve the structure and governance of the association were approved at the 2020 AGM. The suggestions included reducing the number of trustees and increasing the flexibility to appoint them based on the skills required following an annual skills audit.

"I was impressed to see the increasing number of women presenting and chairing and the Spring conference."

A spring conference delegate

"Great programme, good range of speakers and abstracts."

An autumn conference delegate



2020 financial review

BHIVA remains in a good position financially, despite the disruptions caused by the pandemic.

Sponsorship from pharmaceutical companies remains an important source of income underpinning our activities, though it is slightly down with respect to 2019. The income from membership fees is also down slightly. On the positive side, income from the HIV Medicine Journal, in the form of royalties and subscriptions, has increased. As expected, conference income was down substantially, but this was offset by the move to virtual platforms and our good fortune in avoiding venue cancellation fees. BHIVA holds restricted funds from the MAC AIDS Fund, which are slightly underspent as projects were put on hold last year. This income is spent on quality improvement activities such as audit and the publication of the "Your Guide to..." BHIVA Standards of Care for people living with HIV, a user-friendly version of the BHIVA Standards of Care 2018, as well as a learning module development.

As noted in BHIVA Members Matters, 17 August 2021, BHIVA, has sought to take an ethical and sustainable approach to our investments in recent years. The investment fund, managed by Railbarrow, does not directly invest in armaments, alcohol, tobacco and pharmaceuticals. The investments held in fossil fuel companies were sold in February 2020. In the future, we will work with the new, appointed financial trustee to see if it is possible to apply further sustainability criteria. The investment fund remains an important source of income to guard against financial risks in the future.

Looking to the future, risks to income include a continuing decrease in income from membership and pharmaceutical company sponsorship. Uncertainty remains as to whether there will be further conference cancellations in the coming year. Other potential risks are changes in the secretariat and loss of support for the BHIVA website, though these risks are likely very small.

BHIVA has reserves which are in excess of our policy to hold enough to cover our costs for 18 months of usual activities. The BHIVA Executive Committee recently held a strategy meeting and we will seek to develop an approach to spending some of these reserves to further the aims of the association.

Iain Reeves 12/16/2021

Dr Ian Reeves

BHIVA Honorary Treasurer

*Comments on the publication
Your Guide to... the BHIVA Standards of
Care for People Living with HIV 2018*

"Clear, cogent and precise."

A BHIVA member

*"It's a really helpful, nicely written
and informative guide."*

A person living with HIV

Statement of Directors' and Trustees' responsibilities

The trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be 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 business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

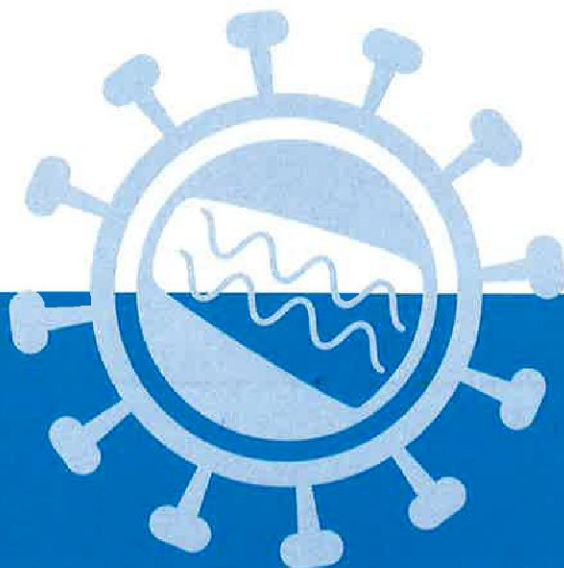
TRUSTEE DECLARATION

I declare that:

- I am over age 18;
- I am not an undischarged bankrupt;
- I have not previously been removed from trusteeship of a charity by a Court or the Charity Commission;
- I am not under a disqualification order under the Company Directors' Disqualification Act 1986;
- I am, in the light of the above, not disqualified by the Charities Act 1993 (section 72) from acting as a charity trustee;
- I undertake to fulfil my responsibilities and duties as a trustee of the British HIV Association (BHIVA) in good faith and in accordance with the law and within the objects of BHIVA.

I do not have any financial interests in conflict with those of BHIVA (either in person or through family or business connections) except those that I have formally notified in a declaration of interest statement. I will specifically notify any such interest at any meeting where trustees are required to make a decision, which affects my personal interests, and I will absent myself entirely from any decision on the matter and not vote on it.





Appendices

Appendix 1

Trustees' Report and Financial Statements for the year ended 31 December 2020

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CIO, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees

Dr T Barber (appointed 3 October 2019)
Dr D Chadwick (re-appointed 3 October 2019)
Dr D Churchill (retired as Honorary Treasurer 22 November 2020)
Dr D Clutterbuck (appointed 22 November 2020)
Dr R Dhairiyawan (retired as New Consultant Doctors' Representative 22 November 2020)
Dr A Fox (appointed 22 November 2020)
Prof B Gazzard CBE, Joint Editor-in-Chief HIV Medicine (re-appointed 10 October 2008)
Dr Y Gillette, Honorary Secretary (appointed 3 October 2019)
Dr N Gupta (retired as trustee 22 November 2020)
Miss J Josh, UK-CAB Community Representative (appointed 17 September 2019)
Dr R Kulasegaram (appointed 3 October 2019)
Dr N Laroche (appointed 22 November 2020)
Dr N Mackie (re-appointed 3 October 2019)
Dr R Metcalfe, New Consultant Doctors' Representative (appointed 22 November 2020)
Miss S Morris (appointed 3 October 2019)
Ms A Namba (retired as UK-CAB Community Representative 22 November 2020)
Dr M Page, Trainee Doctors' Representative (appointed 11 February 2020)
Dr I Reeves, Honorary Treasurer (appointed 22 November 2020)
Prof C Sabiri, Vice-chair (appointed 3 October 2019)
Dr J Underwood (appointed 3 October 2019)
Dr C van Halbeem (appointed 5 October 2018)
Dr L Waters, Chair (appointed 3 October 2019)

Charity registered number

1170/07

Registered office and operational address

BHIVA secretariat, Medivents Ltd, Spiella Building, Bridge Road, Leitchworth, Hertfordshire SG6 4ET

Investment advisers

Rothbone Investment Management Ltd, 1 Curzon Street, London, W1J 5TB

Auditors

Moore Kingston Smith LLP, 4 Victoria Square, St Albans, Hertfordshire AL1 3TF

Bankers

Santander Bank, Boole, Merseyside L30 4GB

Solicitors

Stone King LLP, Boundary House, 91 Charterhouse Street, London EC1M 6HR

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BRITISH HIV ASSOCIATION

Opinion

We have audited the financial statements of British HIV Association (the 'parent CIO') for the year ended 31 December 2020 which comprise Consolidated Statement of Financial Activities, the Consolidated and Parent CIO Balance Sheets, the Consolidated Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in the preparation of the financial statements 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 CIO's affairs as at 31 December 2020 and of the Group's 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; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

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 CIO in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the CIO's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' annual report have been prepared in accordance with applicable legal requirements.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent CIO and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the trustees' annual report.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Act 2011 require us to report to you if, in our opinion:

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

Responsibilities of Trustees

As explained more fully in the trustees' responsibilities statement set out on page 18C, the trustees 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 group and parent CIO'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 group or parent CIO or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under the Companies Act 2006 and section 152 of the Charities Act 2011 and report in accordance with those Acts.

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 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 is detailed below:

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the CIO.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the CIO and considered that the most significant are [the Companies Act 2006, the Charities Act 2011, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council]
- We obtained an understanding of how the CIO complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the group and parent CIO's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the group and parent CIO's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the group or parent CIO to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit report.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the CIO's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and, in respect of the consolidated financial statements, to the charity's trustees, as a body, in accordance with Chapter 3 of Part 8 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the CIO's members and trustees those matters which 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 any party other than the CIO, the CIO's members, as a body, and the charity's trustees, as a body, for our audit work, for this report, or for the opinion we have formed.

Moore Kingston Smith LLP
Chartered Accountants
Statutory Auditors
4 Victoria Square
St Albans
Hertfordshire
AL1 3TF

Date: **16 December 2021**

Silvia Vitella (Senior Statutory Auditor)

Moore Kingston Smith LLP
for and on behalf of Moore Kingston Smith LLP, Statutory Auditor

Moore Kingston Smith LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	Unrestricted funds 2020	Restricted funds 2020	Total funds 2020	Total funds 2019
		£	£	£	£
INCOME FROM:					
Donations and legacies	2	-	28,300	28,300	64,327
Charitable activities	3	723,442	30,000	753,442	1,002,021
Investments	4	25,801	-	25,801	34,663
TOTAL INCOME		749,243	58,300	807,543	1,101,011
EXPENDITURE ON:					
Raising funds		11,017	-	11,017	10,850
Charitable activities	5	794,654	106,741	901,395	1,164,183
TOTAL EXPENDITURE		805,671	106,741	912,412	1,175,033
NET EXPENDITURE BEFORE NET GAINS ON INVESTMENTS		(56,428)	(48,441)	(104,869)	(74,022)
Net gains on investments	9	163,921	-	163,921	232,803
NET INCOME/(EXPENDITURE) BEFORE TAXATION		107,493	(48,441)	59,052	158,781
Taxation	7	(82)	-	(82)	-
NET INCOME/(EXPENDITURE) AFTER TAXATION		107,411	(48,441)	58,970	158,781
Transfers between funds	12	(29,107)	29,107	-	-
NET MOVEMENT IN FUNDS		78,304	(19,334)	58,970	158,781
RECONCILIATION OF FUNDS:					
Total funds brought forward		2,015,460	66,910	2,082,370	1,923,589
Net movement in funds		78,304	(19,334)	58,970	158,781
TOTAL FUNDS CARRIED FORWARD		2,093,764	47,576	2,141,340	2,082,370

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

The notes on pages 49 to 62 form part of these financial statements.

**CIO STATEMENT OF FINANCIAL ACTIVITIES
AS AT 31 DECEMBER 2020**

	Note	Unrestricted funds 2020	Restricted funds 2020	Total funds 2020	Total funds 2019
		£	£	£	£
INCOME FROM:					
Donations and legacies	2	-	28,300	28,300	64,327
Charitable activities		712,547	30,000	742,547	1,002,021
Investments	4	25,801	-	25,801	34,663
TOTAL INCOME		738,348	58,300	796,648	1,101,011
EXPENDITURE ON:					
Raising funds		11,017	-	11,017	10,850
Charitable activities		784,189	106,741	890,930	1,164,183
TOTAL EXPENDITURE		795,206	106,741	901,947	1,175,033
NET EXPENDITURE BEFORE NET GAINS ON INVESTMENTS		(56,858)	(48,441)	(105,299)	(74,022)
Net gains on investments	9	163,921	-	163,921	232,803
NET INCOME/(EXPENDITURE)		107,063	(48,441)	58,622	158,781
Transfers between funds	12	(29,107)	29,107	-	-
NET MOVEMENT IN FUNDS		77,956	(19,334)	58,622	158,781
RECONCILIATION OF FUNDS:					
Total funds brought forward		2,015,460	66,910	2,082,370	1,923,589
Net movement in funds		77,956	(19,334)	58,622	158,781
TOTAL FUNDS CARRIED FORWARD		2,093,416	47,576	2,140,992	2,082,370

The notes on pages 49 to 62 form part of these financial statements.

**CONSOLIDATED BALANCE SHEET
AS AT 31 DECEMBER 2020**

	Note	2020 £	2019 £
FIXED ASSETS			
Tangible assets	8	463	383
Investments	9	1,527,122	1,527,579
		<u>1,532,585</u>	<u>1,527,962</u>
CURRENT ASSETS			
Debtors	10	309,803	256,836
Cash and cash equivalents		562,440	541,202
		<u>872,243</u>	<u>798,038</u>
Creditors: amounts falling due within one year	11	(363,488)	(243,630)
NET CURRENT ASSETS		<u>508,755</u>	<u>554,408</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,141,340</u>	<u>2,082,370</u>
TOTAL NET ASSETS		<u>2,141,340</u>	<u>2,082,370</u>
CHARITY FUNDS			
Restricted funds	12	47,576	66,910
Unrestricted funds	12	2,093,764	2,015,460
		<u>2,141,340</u>	<u>2,082,370</u>

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

Iain Reeves

Dr I Reeves
Honorary Treasurer

Date: **12/16/2021**

The notes on pages 49 to 62 form part of these financial statements.

**CIO BALANCE SHEET
AS AT 31 DECEMBER 2020**

	Note	2020 £	2019 £
FIXED ASSETS			
Tangible assets	8	463	383
Investments	9	1,532,123	1,527,590
		<u>1,532,586</u>	<u>1,527,963</u>
CURRENT ASSETS			
Debtors	10	308,396	256,836
Cash at bank and in hand		550,185	541,202
		<u>858,581</u>	<u>798,038</u>
Creditors: amounts falling due within one year	11	(350,175)	(243,631)
NET CURRENT ASSETS		<u>508,406</u>	<u>554,407</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,140,992</u>	<u>2,082,370</u>
TOTAL NET ASSETS		<u>2,140,992</u>	<u>2,082,370</u>
CHARITY FUNDS			
Restricted funds	12	47,576	66,910
Unrestricted funds	12	2,093,416	2,015,460
		<u>2,140,992</u>	<u>2,082,370</u>

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

Iain Reeves

Dr I Reeves
Honorary Treasurer

Date: **12/16/2021**

The notes on pages 49 to 62 form part of these financial statements.

**CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	2020 £	2019 £
CASH FLOWS FROM OPERATING ACTIVITIES			
Net cash used in operating activities	14	(62,526)	(18,825)
CASH FLOWS FROM INVESTING ACTIVITIES			
Dividends and interests received from investments		25,801	34,663
Purchase of tangible fixed assets		(599)	-
Proceeds from sale of listed investments		601,498	145,181
Purchase of listed investments		(542,936)	(104,516)
NET CASH PROVIDED BY INVESTING ACTIVITIES		83,764	75,328
CHANGE IN CASH AND CASH EQUIVALENTS IN THE YEAR		21,238	56,503
Cash and cash equivalents at the beginning of the year		541,202	484,699
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	15	562,440	541,202

The notes on pages 49 to 62 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

1. ACCOUNTING POLICIES

1.1 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 Charities Act 2011. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

There were no significant estimates or judgements made by management in preparing these financial statements.

British HIV Association meets the definition of a public benefit entity under FRS 102.

The Consolidated Statement of Financial Activities (SOFA) and Consolidated Balance Sheet consolidate the financial statements of the charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

1.2 GOING CONCERN

The Trustees have considered the charity's forecasts and projections and have taken account of pressures on income, particularly with consideration to the ongoing impact of the COVID-19 pandemic. After making enquiries the Trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Therefore, these accounts have been prepared on the going concern basis.

1.3 INCOME

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

In pursuit of its charitable objectives, the CIO organises and hosts conferences, for which registration fees, sponsorship income, exhibition stand income and other sundry income is received. Where this income is received in advance of the given conference taking place, it is treated as deferred income and included within creditors in the accounts. The income is released once the conference has taken place.

Income from membership subscriptions is recognised in line with the period to which it relates.

Income from royalties is recognised in line with the period to which it relates.

Income from grants and donations are recognised when the CIO has been notified in writing of both the amount and settlement date. In the event that a grant or donation is subject to conditions that require a level of performance before the CIO is entitled to the funds, the income is deferred and not recognised until those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the CIO and it is probable that these conditions will be fulfilled in the reporting period.

Investment income is recognised in the period in which the CIO becomes entitled to the income.

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

1.4 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis.

Governance costs are those incurred in connection with administration of the CIO and compliance with constitutional and statutory requirements.

Expenditure on raising funds comprises investment management fees.

1.5 TAXATION

The CIO 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 CIO 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.

1.6 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases.

Office equipment – 3 years straight line

1.7 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 fair 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 shown in the heading 'Gains/(losses) on investments' in the Statement of Financial Activities.

Investments in subsidiaries are valued at cost less provision for impairment.

1.8 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.

1.9 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.

1.10 CREDITORS

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 CIO 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.

1.11 FINANCIAL INSTRUMENTS

The Group 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.

1.12 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 Group and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group 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.

2. INCOME FROM DONATIONS AND GRANTS

	Unrestricted funds 2020	Restricted funds 2020	Total funds 2020
Donations	-	16,300	16,300
Grants	-	12,000	12,000
TOTAL 2020	-	28,300	28,300

	Unrestricted funds 2019	Restricted funds 2019	Total funds 2019
Donations	-	15,000	15,000
Grants	2,500	46,827	49,327
TOTAL 2019	2,500	61,827	64,327

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Membership subscriptions	115,301	-	115,301
Major sponsorship fees	214,900	-	214,900
HIV medicine royalty & DAIG subscriptions	257,827	-	257,827
Conference registration fees	16,887	-	16,887
Exhibition stands	68,906	-	68,906
Other conference income	49,558	-	49,558
MAC AIDS Fund	-	30,000	30,000
Miscellaneous income	63	-	63
TOTAL 2020	723,442	30,000	753,442

4. INVESTMENT INCOME

	Unrestricted funds 2020 £	Total funds 2020 £
Bank deposit interest	87	87
Dividends received from investments	25,714	25,714
TOTAL 2020	25,801	25,801
	Unrestricted funds 2019 £	Total funds 2019 £
Bank deposit interest	1,955	1,955
Dividends received from investments	32,708	32,708
TOTAL 2019	34,663	34,663

5. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Membership subscriptions	129,445	-	129,445
Major sponsorship fees	231,930	-	231,930
HIV medicine royalty & DAIG subscriptions	113,146	-	113,146
Conference registration fees	157,259	-	157,259
Exhibition stands	250,103	-	250,103
Other conference income	67,291	-	67,291
Advertising	2,000	-	2,000
Scholarships and bursaries	15,000	-	15,000
MAC AIDS fund	-	35,000	35,000
Miscellaneous income	847	-	847
TOTAL 2019	967,021	35,000	1,002,021

	Direct costs 2020 £	Support and governance costs 2020 £	Total funds 2020 £
Charitable activities	575,548	325,847	901,395
TOTAL 2020	575,548	325,847	901,395
	Direct costs 2019 £	Support and governance costs 2019 £	Total funds 2019 £
Charitable activities	791,849	372,334	1,164,183
TOTAL 2019	791,849	372,334	1,164,183

5. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

	Total funds 2020	Total funds 2019
	£	£
Subsidies to affiliated associations and donations	11,000	11,345
Research awards	57,737	102,777
Exchange scholarship programme	12,635	16,886
Conferences, courses and events	321,342	538,421
National clinical audit	16,100	19,410
HIV medicine, guidelines and educational tools	104,058	57,201
Website and app development and maintenance	52,676	46,009
	575,548	791,849

Analysis of support costs

	Total funds 2020	Total funds 2019
	£	£
Secretariat fees	211,500	252,925
Establishment, committee and communications	51,840	75,179
Accountancy and bookkeeping fees	8,871	10,855
Auditors remuneration	5,750	4,500
Legal and professional fees	4,976	858
Bank and currency charges	3,694	6,534
Irrecoverable VAT	38,697	17,518
Depreciation	519	368
Interest payable on overdue VAT	*	3,499
	325,847	372,334

6. KEY MANAGEMENT PERSONNEL

The CIO considers its key management personnel to be the Trustees. The Trustees give their time and expertise without any form of remuneration or other benefit in kind as noted below

During the year, no Trustees received any remuneration or other benefits (2019 – £Nil)

During the year, seven Trustees received reimbursement of expenses or had expenses paid directly to a third party on their behalf totalling £1,274 (2019 – £2,730 to eight Trustees)

The CIO has no employees and therefore, no employee received emoluments over £50,000 per annum.

7. TAXATION

	2020	2019
	£	£
Corporation tax payable by trading subsidiary	82	*

8. TANGIBLE FIXED ASSETS

GROUP AND CIO

COST OR VALUATION

At 1 January 2020

Additions

At 31 December 2020

DEPRECIATION

At 1 January 2020

Charge for the year

At 31 December 2020

NET BOOK VALUE

At 31 December 2020

At 31 December 2019

	Office equipment	£
At 1 January 2020	1,057	
Additions	599	
At 31 December 2020	1,656	
At 1 January 2020	574	
Charge for the year	519	
At 31 December 2020	1,193	
At 31 December 2020	463	
At 31 December 2019	383	

9. FIXED ASSET INVESTMENTS

Group	Listed investments £
COST OR VALUATION	
At 1 January 2020	1,527,579
Additions	542,936
Disposals (proceeds £801,498, realised loss £8,994)	(610,492)
Revaluations	172,099
AT 31 DECEMBER 2020	1,632,122
NET BOOK VALUE	
AT 31 DECEMBER 2020	1,632,122
AT 31 DECEMBER 2019	1,527,579

All the fixed asset investments are held in the UK.

All investments are carried at their fair value. Investment in equities and fixed interest securities are all traded in quoted public markets, primarily the London Stock Exchange. Holdings in common investment funds, unit trusts and open-ended investment companies are at the bid price. The basis of fair value for quoted investments is equivalent to the market value, using the bid price. Asset sales and purchases are recognised at the date of trade at cost (that is their transaction value).

The Trustees delegate the management of their investments to Rathbones. The CIO is operating an investment policy that provides for a degree of diversification of holdings within different shares and unit trust investments. The CIO has invested in a range of holdings in order to protect against exposure to volatility in the market to reduce risk and preserve capital.

The CIO does not make use of derivatives and similar complex financial instruments as it takes the view that investments are held for their longer term growth and annual income.

The CIO has no material investment holdings in markets subject to exchange controls or trading restrictions.

The total net gains on investments as per the Statement of Financial Activities comprises realised losses of £8,994, unrealised revaluation gains of £172,099 and corporate action gains of £816.

CIO	Investments in subsidiary companies £	Listed investments £	Total £
COST OR VALUATION			
At 1 January 2020	1	1,527,579	1,527,580
Additions	-	542,936	542,936
Disposals	-	(610,492)	(610,492)
Revaluations	-	172,099	172,099
AT 31 DECEMBER 2020	1	1,632,122	1,632,123
NET BOOK VALUE			
AT 31 DECEMBER 2020	1	1,632,122	1,632,123
AT 31 DECEMBER 2019	1	1,527,579	1,527,580

INVESTMENTS IN SUBSIDIARY COMPANIES

BHIVA Trading Limited is a private company limited by shares, which was incorporated in England and Wales on 9 December 2019. It is 100% owned and controlled by the British HIV Association. Its first period of account is to 31 December 2020.

The following was a subsidiary undertaking of the CIO:

Name	Company number	Registered office or principal place of business	Class of shares	Holding
BHIVA Trading Limited	12353562	Sorella Building, Bridge Road, Letchworth, Hertfordshire, SG6 4ET	Ordinary	100%

The financial results of the subsidiary for the year were:

	Income £	Expenditure £	Profit for the period £	Net assets £
BHIVA Trading Limited	28,058	(27,710)	348	349

10. DEBTORS

	Group 2020 £	Group 2019 £	CIO 2020 £	CIO 2019 £
DUE WITHIN ONE YEAR				
Trade debtors	88,525	53,327	87,405	53,327
Accrued income	220,297	142,468	220,010	142,468
Prepayments	981	61,041	981	61,041
	<u>309,803</u>	<u>256,836</u>	<u>308,396</u>	<u>256,836</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group 2020 £	Group 2019 £	CIO 2020 £	CIO 2019 £
Trade creditors	219,125	81,230	193,084	81,230
Amounts owed to group undertakings	-	-	14,809	-
Corporation tax	82	-	-	-
Other creditors	-	-	1	1
Accruals and deferred income	144,281	162,400	142,281	162,400
	<u>363,488</u>	<u>243,630</u>	<u>350,175</u>	<u>243,631</u>

DEFERRED INCOME

	Group 2020 £	Group 2019 £	CIO 2020 £	CIO 2019 £
Deferred income at 1 January 2020	41,145	69,884	41,145	69,884
Resources deferred during the year	36,218	41,145	36,218	41,145
Amounts released from previous periods	(41,145)	(69,884)	(41,145)	(69,884)
Deferred income as at 31 December 2020	<u>36,218</u>	<u>41,145</u>	<u>36,218</u>	<u>41,145</u>

12. STATEMENT OF FUNDS

CURRENT YEAR

	Balance at 1 January 2020 £	Income £	Expenditure £	Taxation £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2020 £
UNRESTRICTED FUNDS							
General funds	2,015,480	721,185	(778,043)	-	(26,107)	163,921	2,053,416
Trading subsidiary	-	28,058	(27,628)	(82)	-	-	348
	<u>2,015,480</u>	<u>749,243</u>	<u>(805,671)</u>	<u>(82)</u>	<u>(26,107)</u>	<u>163,921</u>	<u>2,053,764</u>
RESTRICTED FUNDS							
Research awards fund	-	16,300	(44,772)	-	28,472	-	-
Website development fund	4,000	-	-	-	-	-	4,000
MAC AIDS fund	32,103	30,000	(49,334)	-	-	-	12,769
Gilead podcasts fund	27,617	-	-	-	-	-	27,617
Gilead Pakistan fund	3,190	-	-	-	-	-	3,190
Exchange scholarship fund	-	12,000	(12,635)	-	635	-	-
	<u>66,310</u>	<u>58,300</u>	<u>(106,741)</u>	<u>-</u>	<u>29,107</u>	<u>-</u>	<u>47,676</u>
TOTAL OF FUNDS	<u>2,082,370</u>	<u>807,543</u>	<u>(912,412)</u>	<u>(82)</u>	<u>-</u>	<u>163,921</u>	<u>2,141,340</u>

PRIOR YEAR

	Balance at 1 January 2019 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2019 £
UNRESTRICTED FUNDS						
General funds	1,883,397	1,018,184	(1,081,369)	(35,555)	232,803	2,015,460
RESTRICTED FUNDS						
Research awards fund	36,192	15,000	(86,747)	35,555	-	-
Website development fund	4,000	-	-	-	-	4,000
MAC AIDS fund	-	35,000	(2,897)	-	-	32,103
Gilead podcasts fund	-	27,617	-	-	-	27,617
Gilead Pakistan fund	-	7,210	(4,020)	-	-	3,190
	<u>40,192</u>	<u>54,827</u>	<u>(83,664)</u>	<u>35,555</u>	<u>-</u>	<u>66,910</u>
TOTAL OF FUNDS	<u>1,923,589</u>	<u>1,101,011</u>	<u>(1,175,033)</u>	<u>-</u>	<u>232,803</u>	<u>2,082,370</u>

The income and expenditure of the trading subsidiary, BHIVA Trading Limited, is presented separately above. These results are consolidated into the overall consolidated financial statements on a line by line basis.

Research awards fund

Originally launched in 2016, the BHIVA research awards are intended to provide funding for research projects that will improve the clinical care and management of people living with HIV in the UK. Income is received annually from Gilead. The fund is expended by way of making awards to individuals.

Website development fund

This fund represents funding received specifically for the development of the BHIVA website. Unspent funds have been carried forward to be utilised in subsequent years.

MAC AIDS Fund

MAC AIDS Fund is a charity established in 1994 to support people living with HIV worldwide. It donates funds to communities and organisations that offer services to people with HIV/AIDS and help to prevent the disease through educational programs. This is given each year as restricted funding for this purpose.

Gilead podcasts fund

This fund represents funding received specifically for the production of BHIVA podcasts. These podcasts will take place in 2020-21. Accordingly, the unspent funds have been carried forward at the balance sheet date.

Exchange Scholarship fund

The exchange scholarship enables winning applicants to travel internationally to take be placed at a HIV unit. The programme enables a unique opportunity to increase understanding of the treatment and management of HIV in particular, the developing world. The scholars can disseminate this information and experience when they return to the UK.

BHIVA/ViiV implementation science fellowships

These fellowships are available to UK-based BHIVA members from any discipline to be trained in implementation science methodology and deliver a project. Implementation science is a way of putting scientific principles behind projects that enhance the quality of patient care. Outcomes often relate to how previously encountered barriers were overcome and results may be translatable to other geographical settings and clinical environments.

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

CURRENT PERIOD

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	463	-	463
Fixed asset investments	1,632,122	-	1,632,122
Current assets	824,667	47,576	872,243
Creditors due within one year	(363,488)	-	(363,488)
TOTAL	2,093,764	47,576	2,141,340

PRIOR PERIOD

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Tangible fixed assets	383	-	383
Fixed asset investments	1,527,579	-	1,527,579
Current assets	731,128	66,910	798,038
Creditors due within one year	(243,630)	-	(243,630)
TOTAL	2,015,460	66,910	2,082,370

14. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Group 2020 £	Group 2019 £
Net income for the period (as per Statement of Financial Activities)	58,970	158,781
ADJUSTMENTS FOR:		
Depreciation charges	519	366
Gains on investments	(163,105)	(232,803)
Dividends and interests received from investments	(25,801)	(34,663)
(Increase)/decrease in debtors	(52,967)	44,434
Increase in creditors	115,618	45,060
NET CASH USED IN OPERATING ACTIVITIES	(66,766)	(18,825)

15. ANALYSIS OF CASH AND CASH EQUIVALENTS

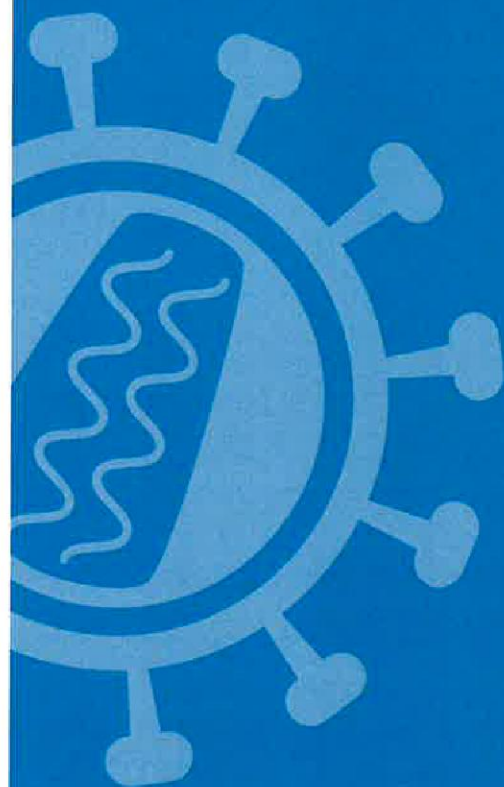
	Group 2020 £	Group 2019 £
Cash in hand	464,819	457,857
Cash at broker	97,621	83,545
TOTAL CASH AND CASH EQUIVALENTS	562,440	541,202

16. ANALYSIS OF CHANGES IN NET DEBT

	At 1 January 2020 £	Cash flows £	At 31 December 2020 £
Cash and cash equivalents	541,202	21,238	562,440
	541,202	21,238	562,440

17. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year.



BHIVA 
British HIV Association

www.bhiva.org