

2021
Trustees' Annual
Report & Accounts

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Charity Information for the year ended 31 December 2021

Trustees retiring on 22 November 2021

- Dr Matthew Page, retired as Trainee Doctors' Representative
- Mrs Sheila Morris, required as Trustee November 2021

Trustees from 22 November 2021

Officers

- Dr Laura Waters, Chair, appointed 3 October 2019
- Professor Caroline Sabin, Vice Chair, appointed 3 October 2019
- Professor Yvonne Gillette, Honorary Secretary, appointed 3 October 2019
- Dr Iain Reeves, Honorary Treasurer, appointed 22 November 2020

Elected Trustees

- Dr Tristan Barber, appointed 3 October 2019
- Dr David Chadwick, re-appointed 3 October 2019
- Dr Daniel Clutterbuck, appointed 22 November 2020
- Dr Ashini Fox, appointed 22 November 2020
- Dr Ranjabbu Kulasegaram, appointed 3 October 2019
- Dr Nick Lardalesier, appointed 22 November 2020
- Dr Nicola Mackie, re-appointed 3 October 2019
- Dr Jonathan Underwood, appointed 3 October 2019
- Dr Clare van Halsem, appointed 5 October 2018



Registered Office and Operational Address

- Medivents Limited
Devonshire Business Centre
Works Road
Leitchworth
Hertfordshire SG6 1GJ

Independent 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

Specific Trustee Roles

- Dr Rebecca Metcalfe, New Consultant Doctors' Representative, appointed 22 November 2020
- Professor 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 Manik Kohli, Trainee Doctors Representative, appointed November 2021

Charity Number

- 1170707





About BHIVA

The British HIV Association, (BHIVA), 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 professional and public education in the subjects of HIV, including testing, treatment and prevention, and the management of HIV-related illnesses and treatment complications through the promotion of research, dissemination of and the production and promotion of evidence-based guidelines and standards.

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 speciality to deliver undergraduate, postgraduate and continuing medical education within HIV care.

With work still to be done in educating the medical profession, scientific community public about HIV, through the promotion of research and dissemination of research results is central to the association's objectives. Promoting accurate messaging related to HIV and challenging decisions that discriminate against people living with, or affected by, HIV helps overcome outdated beliefs and challenge stigma.

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-19 pandemic. By publishing plain English versions of materials on COVID-19 risk and vaccination and by contributing to a live and recorded Q&A session on COVID-19, BHIVA has become a trusted source of advice in the UK and beyond. BHIVA has worked closely with other national bodies to ensure the best interests of people with HIV are central to decision-making about COVID-19 prevention and treatment.

Education is also key to the ongoing development of the speciality and the ability to develop a fully integrated educational programme for members 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 a reputation for excellence 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 further strengthens BHIVA's international presence.

Activities

BHIVA promotes excellence in HIV care through production of evidence-based, NICE-accredited guidelines. Our antiretroviral treatment guidelines form the basis of national prescribing policies across the UK and along with the pregnancy guidelines are the most widely accessed on the BHIVA website and are frequently internationally referenced. BHIVA represents the interests of people with HIV and input from the HIV clinical and research communities through feedback

on national prescribing policies. Antiretrovirals moved under the remit of NICE for the first time last year and BHIVA provided strong written feedback and verbal representation at the NICE's Technology Appraisal for the first generation of injectable HIV treatment in 2021.

BHIVA works closely with other professional and community organisations to advocate against discriminatory policies and ensure that the needs and priorities of people with HIV are at the heart of decisions that affect them.

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. The annual conference attracts a broad spectrum of participants from experienced HIV specialists to those still in training. HIV researchers from a range of disciplines and community members. Eminent international speakers are invited to present the latest data.

BHIVA supports research in HIV care through its annual research awards scheme. 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 the successful applicants according to the quality of the submitted proposals. The awards panel is chaired by an independent chair.

Applications for 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.

"I wanted to get in touch with you to let you know that I will be leaving the organisation."

I wanted to express my extreme gratitude to you, and to BHIVA more widely, for the support, encouragement, allyship, development and our personal relationship. Without this, I don't think we'd have been able to do all of the exciting things that the organisation has done over the past three years, whilst I was chief executive. You have made working at my organisation even more enjoyable and I'll really miss working with you in the way that we have."

Former Chief Executive of a community group

"I have recently become a BHIVA member and have found the e-learning modules really useful."

New BHIVA member

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 and support research. 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 review 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.

Year in review

BHIVA has worked tirelessly throughout 2021 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 support to their patients so they can live their lives with HIV.

BHIVA has continued to play a major role in supporting people living with HIV, and their care providers, during COVID-19. By providing regularly updated guidelines on COVID-19 risk and vaccination, including patient-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, we have played a key role in guiding clinicians and people living with HIV through a period of extreme anxiety and uncertainty. A collaborative challenge with community organisations, led by BHIVA, resulted in the Department of Health and Social Care revising their decision to exclude people with immunosuppression from access to online COVID-19 testing.

Website

The BHIVA website is the association's central hub for information. Attracting over 15,000 visitors in 2021, it has continued to be the go-to place for the latest updates and has proved especially valuable to the entire HIV community throughout the COVID-19 pandemic.

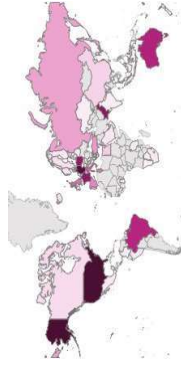
HIV Medicine

The official journal of the British HIV Association, 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 living 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.

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.



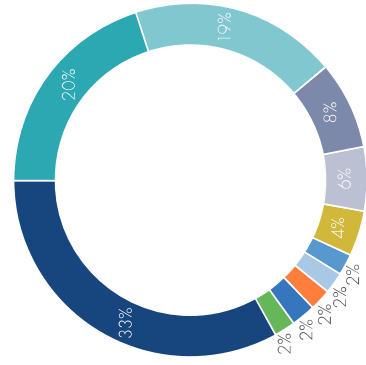
With 10 issues per annum plus supplements, the journal had a circulation of 71,722 institutions in 2021 and is on course for a similar target in 2022. On the map below, darker shading shows where circulation is highest. Countries shaded in grey may be covered by philanthropic initiatives.



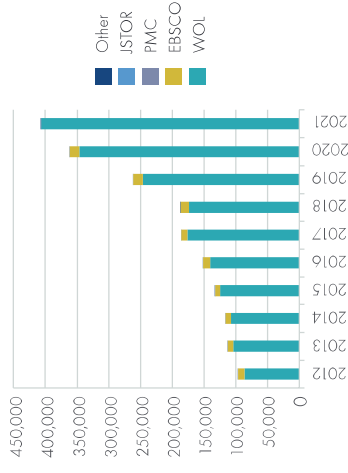
Our philanthropic initiatives also extended low-cost or free access to current content to 4,660 developing world institutions.

The number of article downloads also continues to increase with 402,000 articles downloaded in 2021. The consistent rise in downloads year on year from nations around the world are identified below.

This chart shows the top 10 countries/regions from which articles in HIV Medicine were downloaded via Wiley Online Library in 2021, and the percentage each country/region contributed to total usage. All other countries/regions are combined under "Others."



This chart shows the origin of full-text downloads of HIV Medicine across Wiley Online Library and other major third-party providers.



BHIVA Members Matters

The BHIVA 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.



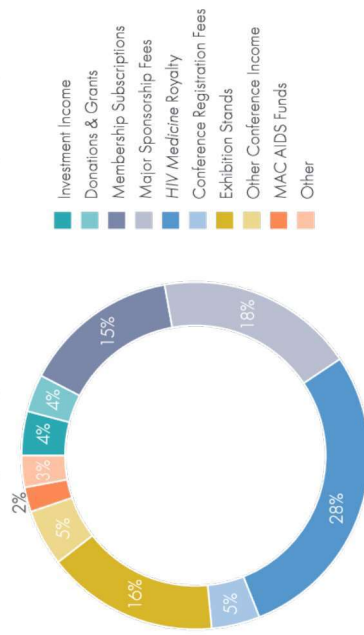
The BHIVA Twitter account, also managed by the External Relations subcommittee, has continued to go from strength to strength again in 2021 and now has almost 12,000 followers, an increase from just over 10,000 followers in 2020. The group tweet regularly about the latest updates in the field of HIV.



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

WHERE DID BHIVA INCOME COME FROM IN 2021?

This year, BHIVA generated income of £868,933 from a cross sections of sources including sponsorship from commercial companies from within the healthcare sector, registration fees through its education and training activities, journal income, members' subscriptions and grant funding.



WHAT DID BHIVA SPEND MONEY ON IN 2021?

BHIVA spent £850,029 on core activities including the facilitation of its education and training initiatives including its two annual conferences, the delivery of the flagship research awards programme, the annual clinical audit and supporting its members with international partnership activities. This left the charity with a healthy surplus of £18,904 to cover the ongoing running costs of the charity and to reinvest back into future projects allowing the charity to strengthen its support to the HIV field.



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. The main project for the year was a national audit of HIV and hepatitis C co-infection, which had originally been planned for 2020 but was deferred and modified because of the COVID-19 pandemic. National results were presented at the European AIDS Clinical Society conference in London in October 2021 and have been submitted for peer-review publication. Individual feedback reports have been distributed to participating centres.

The co-infection audit was accompanied by a survey of how HIV clinical services were affected by and responded to the pandemic. Findings have been shared with participating services and BHIVA members. Building on this, the 2022 audit will assess the frequency of routine monitoring of HIV viral load, adherence and mental well-being through the pandemic, as well as measures taken by clinical services to avoid interruptions in antiretroviral treatment. This audit will not seek to assess quality of care provided by individual clinical services, recognising that minimising clinic attendance during pandemic surges was an appropriate safety measure recommended in BHIVA guidance.

Results of BHIVA's registry study of COVID-19 cases among adults with HIV were presented at the BHIVA/BASHH virtual conference in April 2021 and are being submitted for peer-reviewed publication.

BHIVA has continued to collaborate with the UK Health Security Agency (UKHSA, formerly Public Health England) on the National HIV Mortality Review (NHMR), including establishing a working group of clinical and public health representatives, relevant specialists and community representatives to guide the development of the NHMR and encourage participation and feedback of findings. Results of analyses of deaths occurring during 2019 and 2020 were presented at the 2021 BHIVA/BASHH virtual conference and 2022 BHIVA conference respectively. Feedback reports allowing comparison of regional with UK-wide results are in preparation.

Also in collaboration with UKHSA, a standard form for reporting locally conducted reviews of individuals diagnosed with advanced HIV has been made available to clinical services. Depending on results of a pilot study, more extensive national reporting may be introduced, to support the HIV Action Plan aim of reducing missed opportunities for HIV testing and late diagnoses.

Following a pilot European hepatitis co-infection audit, members of the subcommittee have continued to liaise with the European AIDS Clinical Society (EACS) and European Centre for Disease Prevention and Control to share learning from BHIVA's extensive experience of audit.

CONFERENCES SUBCOMMITTEE REPORT

*Dr Nicola Mackie, Chair,
Conferences Subcommittee*

The start of 2021 was heralded by yet another significant surge in COVID-19 cases. This, of course, impacted on the Conferences Subcommittee in terms of the planning of educational events. Despite this, we managed to organise a number of meetings though the course of the year albeit some of them virtual BHIVA has always provided feedback and review of the key research from the Conference on Retroviruses and Opportunistic Infections (CROI). This conference was virtual and, despite pressures in the workplace, an experienced (albeit smaller than usual) working party was convened who successfully negotiated the time differences and on-line platform to review the data. The key research was presented through 2 pre-recorded webinars in March 2021. There was a live panel discussion with Q&A at each event after the recordings and the feedback from the delegates who joined the webinars was excellent.

Despite a glimmer of hope towards the end of 2020 that we would be able to hold a face-to-face conference in 2021 (using the pre-booked Manchester venue), there was an early decision that the Spring Conference 2021 would be delivered virtually via a bespoke digital platform. This Conference was a joint BHIVA/BASHH event with 225 abstracts submitted for review, resulting in an epic virtual four hour Abstract Review meeting, which was indeed a feat for the Conferences Subcommittees for both organisations!

VIRTUAL EVENT	BHIVA SPRING 2020	BHIVA BASHH SPRING 2021
ABSTRACTS SUBMITTED	216	225
ABSTRACTS ACCEPTED	208	216
ORAL PRESENTATIONS	30	24
POSTER PRESENTATIONS	174	190

The Conference itself was held over three days with a packed programme combining live streamed and pre-recorded content. Highlights included some outstanding plenaries and 2 BHIVA Conference firsts – hearing the voice of the patient in our Clinico-pathological case study session and having themed poster discussion sessions. The meeting was again interactive and extremely well received.

VIRTUAL EVENT	NUMBER OF DELEGATES
BHIVA SPRING 2020	479
BHIVA BASH! SPRING 2021	740

We were delighted and excited to be able to hold our BHIVA Autumn Conference in November 2021 as a face-to-face meeting at the Royal Society of Medicine in London. More than 200 delegates attended and were treated to five fantastic plenary lectures covering updates in sexual health, HIV, general medicine/ infectious diseases, hepatitis and key research. The programme additionally included several pharmaceutical industry-sponsored symposia. The evening was a celebration of World AIDS Day where we heard testimonies from individuals recounting experiences from across the 40 years of HIV/AIDS and culminating in a joyous and upbeat choir – with audience participation!

We look forward to 2022 and in particular hope that we will be able to hold our BHIVA Spring Conference as an in-person event in Manchester.

I would like to take this opportunity to thank the Conferences Subcommittee for their hard work and for the enthusiasm that they contribute to the planning of BHIVA's meetings and educational events.

EDUCATION AND SCIENTIFIC SUBCOMMITTEE REPORT

Dr Tristan Barber, Chair, Education and Scientific Subcommittee

The Education and Scientific Subcommittee has continued to work hard in the past year. I am pleased to report that Dr Ashini Fox was appointed Vice Chair of the subcommittee as well as lead for the Education Group. Professor Maryam Shahmanesh is leading on our implementation science work and Dr Douglas Fink on the International Partnerships Working Group which include the Scholarship Awards, supported by vice chair of that group Dr Nadia Ahmed.

In 2021 the BHIVA Research Awards Judging Panel was led by Dr Ian Williams for the last time, and he was thanked for six years of amazing service in this role. The new panel chair from 2022 will be Professor Alison Rodger. In 2021 six successful applicants were awarded a total of £65,910.

2021:

- 'Tackling Tobacco Addiction in HIV (TTAH) Study', Dr Emily Clarke, Liverpool University Hospitals NHS Foundation Trust
- 'HIV-1 Viral Load Small Volume Blood Testing Validity and Acceptability', Dr Stuart Flanagan, Central and North West London NHS Foundation Trust
- 'Acceptability and feasibility of digital assessment of falls risk, frailty and mobility impairment using wearable sensors in people with HIV as part of HIV care', Dr Claire Norcross, University Hospitals Sussex NHS Foundation Trust
- 'To understand the knowledge of health care providers and the barriers relating to the diagnosis and treatment of low bone mineral density (BMD) amongst women living with HIV', Dr Hajra Okhai, University College London

- 'Prevalence of Epstein Barr virus and cytomegalovirus and associated immune-activation and inflammation in adolescents and young adults with perinatally-acquired HIV', Dr Helen Payne, Imperial College London
- 'Waist circumference cut-offs for metabolic syndrome and insulin resistance in women and men of African ancestry with HIV', Dr Laura Ribeiro Cecchin, Kings College Hospital NHS Foundation Trust, London

The 2021 Don Jeffries Research Award was presented to Dr Claire Norcross for submitting the highest scoring application in the BHIVA Research Awards of that year. The criteria for this award have been revised by the Committee and are available here <https://www.bhiva.org/BHIVAResearchAwards>.

The subcommittee also manages two Fellowship programmes for BHIVA members. The BHIVA International Partnerships Working Group oversees the BHIVA/Gilead International Exchange Fellowship Awards which are designed to support the development of new links between BHIVA and institutions in low or middle income countries. In the face of travel restrictions in 2021, awards were made to virtual projects between BHIVA members and collaborators in Chile, Nigeria and Peru. A new round of awards will launch in Autumn 2022 ready to embrace less restricted global travel. The committee continues to expand international membership and welcomes dialogue with potential international partners.

Professor Maryam Shahmanesh has taken over as lead for the BHIVA/ViiV Implementation Science Fellowship programme. There is further funding to support another round of these awards

Our e-Learning group has continued to work hard producing e-learning material to mirror new BHIVA guidelines. The online modules receive excellent feedback and continue to provide Continued Professional Development (CPD) and education for senior doctors, those in training and, also, our international members.

HIV Medicine (<https://online.bhiva.org/journal/14681293>) is the official journal of BHIVA with all members getting complementary access. The Joint Editor-in-chiefs are Professor Caroline Sabin and Professor Jürgen Rockstroh, and the layout of the journal has been updated with much positive feedback, in addition to praise for the themed issue on women and another themed issue planned with publication to coincide with the World AIDS Day in 2022.

Future plans

We are looking forward to continuing our work, including explaining the educational resources available to members through pod and webcasts, e-learning, and via the International Partnerships Working Group to ensure a breadth and depth of education for all, including our community members and representatives. The return of a face to face conference in April 2022 will be welcomed, to bring together old colleagues and friends, as well as meeting new trainees and students interested in the specialty. The Education and Scientific Subcommittee will continue to be at the core of BHIVA activities, supporting our membership with educational content delivery and oversight, and obtaining funding to support research, implementation science, and international educational exchange programmes.

EXTERNAL RELATIONS SUBCOMMITTEE REPORT

*Dr Matthew Page, Chair,
External Relations Subcommittee*

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.

Summary Of Activities

The External Relations Subcommittee membership has expanded since its inception, and in order to maximise committee involvement, restructuring has occurred, creating a role-based committee. This ties in with various members stepping down, and also new members joining. We have retained former members who have agreed to assist with large social media activities, such as national conferences.

Media

BHIVA continues to be a mainstream media commentator on HIV, responding to many media enquiries. BHIVA spokespeople were featured on a wide range of media outlets, including, BBC News, Channel 4, Voice of Islam, Pink News, City News, Maternity and Midwifery, BBC Radio One, the Mail online and Mail on Sunday. For World AIDS Day 2021, BHIVA worked collaboratively with ITN and other HIV-related organisations to produce the news-style programme highlighting the medal and social milestones of HIV, in a production titled, "HIV at 40".

BHIVA have campaigned for pilots living with HIV to be permitted to fly with an unrestricted (Class 1) medical certificate in the UK.

Statements on COVID-19

Throughout the COVID-19 pandemic BHIVA has produced rapid response documents for guidance of COVID-19 for people living with HIV. We have continued in this vein, producing statements (both clinical and community) for the third vaccine for people living with HIV. BHIVA has had representatives at the Joint Committee on Vaccinations and Immunisation (JCVI) meetings to help steer guidance relating to people living with HIV.

The External Relations Subcommittee has also assisted with responses to national issues such as the shortage of blood bottles, to the launch of e-learning modules on the BHIVA website, guideline updates and promotion of its Annual Spring and Autumn conferences.

Website and BHIVA App

The External Relations Subcommittee maintains the BHIVA website. In 2021 there continued to be an increase in engagement with the website due to guidance on COVID-19 – vaccination.

Social Media

The External Relations Subcommittee continues to manage BHIVA's social media accounts, which include Twitter, Facebook and Instagram, as well as the HIV Medicine Twitter account. There continues to be a growth in followers on all platforms, and these have proven to be an effective method for dissemination of information, and communication with members and external organisations.

Forward Look – 2022 and onwards

- Media training for expert BHIVA members
- BHIVA External Relations Campaign – BHIVA Spotlight – highlighting the achievements of those involved with HIV care, education and activism who may not usually have their work highlighted. Participants will be nominated by their peers.
- Reviewing ways to improve interaction with our social media outlets (e.g. short video clips [reels], and exploring the use of a regular short podcast).
- Working with the Education Working Group to help produce a modernized e-learning environment.

GUIDELINES SUBCOMMITTEE REPORT

*Dr Clare van Halbeerna, Chair,
Guidelines Subcommittee*

BHIVA produces guidelines on a comprehensive range of topics to support clinicians in 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 2021, with the COVID-19 pandemic very much active and ongoing, BHIVA continued to issue rapid guidance on COVID-19, including guidance around vaccination and the use of antivirals, as relevant to people living with HIV. A rapid statement on considerations in critical care was issued, as well as guidance on HIV services and virtual consultations, which will now be incorporated into the monitoring guideline full update.

Guideline production

The BHIVA guidance on management of HIV-2 full update was presented and published in 2021. Discussions at the conference led to the writing group and members of BHIVA's executive committee exploring the feasibility of a national clinical advisory service for HIV-2.

The joint BHIVA/BASHH guidance on HIV post-exposure prophylaxis was also published as a co-badged guideline.

Work was ongoing through 2021 on the ART guideline, vaccinations and others, with some effect of COVID-19 on clinicians' capacity to spend time on guideline writing evidently ongoing, with redeployment and planning in the NHS.

NICE accreditation

We worked towards NICE re-accreditation of our guideline process, due in 2022, ensuring that the guidelines development manual reflected BHIVA processes and policies and that all guidelines met the high standards required, with uniform structure. While NICE changes their policy on this, we have an interim extension of our accreditation until December 2023. Guidelines are all published with non-technical summaries for lay readers and also with an abridged version on the BHIVA app.

2021 successes

A position statement was produced on HIV and the law, with consultation planned for 2022. The rapid guidance on virtual consultation was published.

2022 plans

We work towards completion of the ART guideline, which will be presented at BHIVA Spring conference 2022, a huge piece of work much anticipated by clinicians and people living with HIV. We continue to meet virtually to allow participation from across the UK and to suit peoples' busy schedules. We have launched a full update of the monitoring and pregnancy guidelines, welcoming new chairs for both, and plan a move to the use of European guidelines for malignancy rather than a BHIVA-specific guideline. This will be signposted on the website.

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 contribute to 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 to run these courses 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. The 2021 conference programmes included a diverse range of educational sessions benefiting not only healthcare professionals within the field of HIV but also our community members. The HIV community continue to be well represented with a number of community lead sessions included both in the 2021 programme. Such sessions are also planned for the two conferences in 2022.

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 in BHIVA, 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. A comprehensive EDI review is planned for 2022 which will also inform us about any barriers and challenges to participation which we will then work to address.

Promoting research and sharing best practice

BHIVA has an opportunity to shape the future of HIV care through representation on national bodies and contribution to policies impacting the health and wellbeing of people living with HIV. We continue to forge closer working with groups that are campaigning for the fair treatment of people with HIV, and have done extensive work with the Civil Aviation Authority and the Ministry of Defence this year campaigning for fair treatment of pilots working within the aviation industry as well as those in the armed forces. BHIVA are also working closely with the Advisory Committee on the Safety of Blood, Tissues and Organs (SaBTO), the Joint Committee on Vaccination and Immunisation (JCVI) and the UKHSA.

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 guidelines have also been updated this year to allow submissions from those where the work would be conducted outside the UK but where it would benefit BHIVA members.

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.

We will appoint new Associate Editors in 2022 as well as a Reviews Editor as we introduce a new series of commissioned reviews for the journal. We will also sign up to the People First Charter, requiring that all journal submissions use person-centred language, and will work with the Publishers to introduce steps to achieve this during the submission and editorial processes.

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.

"I'm going to retire from the NHS and from clinical work in March and intend to focus on digital health for any work that I will do afterwards. I've been a BHIVA member for about 18 years and an HIV doctor for 26 years, and it is with some sadness but well thought through that I wish to 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."

Retiring BHIVA member

"Thank you for all you do to help support community organisations and the wider sector."

Community BHIVA member

"Thank you BHIVA for the regular COVID updates."

Current BHIVA member

BHIVA membership annual report to 31 October 2021

BHIVA membership numbers are reported in May of each year. Membership in 2021 (744) showed a small decrease from the previous year.

The reduction in numbers may be as a result of the continued disruption being caused by the COVID-19. Retired consultants are retaining membership for a period after retiring, showing loyalty to BHIVA. The BHIVA international membership category, introduced in 2020 has been successful and BHIVA will continue to promote this.

- 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 webcasts

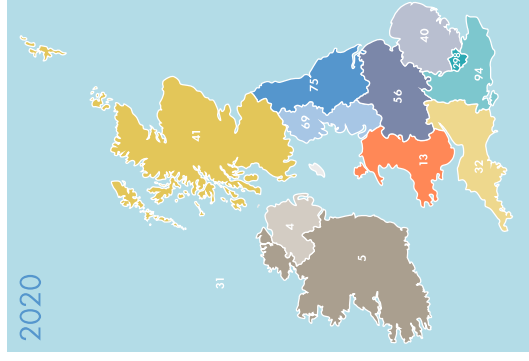
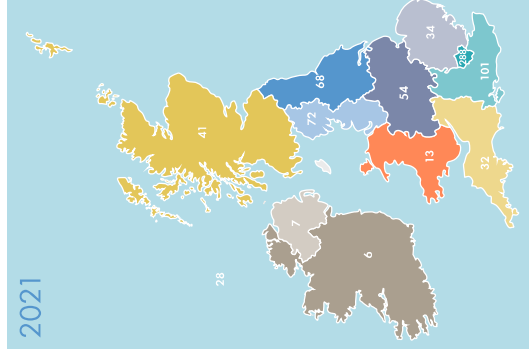
Membership fee income is vital to the association, both in terms of securing funding which helps to contribute towards the work of BHIVA and in reinforcing the independence of the association. Despite the slight drop in membership, being considerate of the difficulties faced by its members during the COVID-19 pandemic, the charity trustees took the decision again not to increase the membership fees in 2021. This decision was taken to enable more HIV professionals to enjoy all the benefits that BHIVA membership offers.

Members are drawn from across the specialty 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 rise in community membership and participation in the association's activities. These strong links with the community have also helped to improve community led participation at conferences and guidelines.

BHIVA membership benefits include:

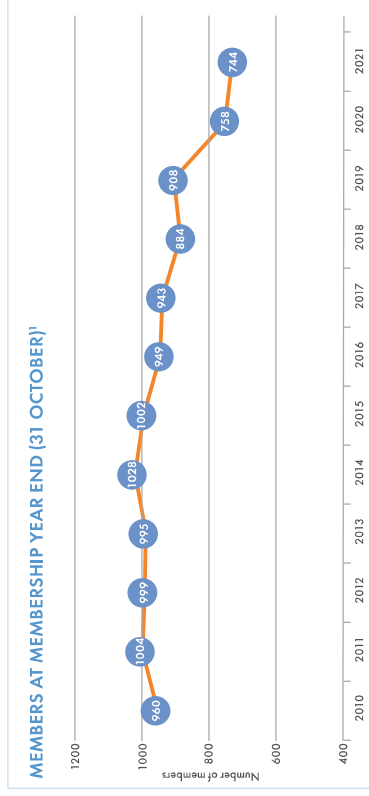
- Discounted registration for BHIVA conferences (CPD approved)
- Access to the BHIVA website members' area
- Voting rights for BHIVA Officers and Executive Committee elections (eligibility subject to joining date and membership category)
- Eligibility to stand for election to the BHIVA Executive Committee (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 i-Base (by email)
- BHIVA nominations for Clinical Excellence Awards (eligible UK-based consultant members only)

MEMBERS WORK REGION 2021 v 2020



As ever, BHIVA is disappointed when members leave the association but during the year 2021 there was a lower number (113) of members not renewing than has been usual in previous years, most likely due to redeployment or retirement from the HIV sector. Of those who contacted BHIVA to cancel their subscription, some generous remarks have been recorded:

- Have now retired from HIV clinical practice so will quietly retire from BHIVA too. All the best!
- I am leaving the speciality to focus on things at home.
- I have retired and I will no longer renew my subscription when due next year. Thank you for your professional support over the many years I have worked in the HIV speciality.



MEMBERSHIP CATEGORY	2021		TREND		2020		FEES	
	No	%	No	%	No	%	2022	
Consultant	364	49%	=		372	49%	£210 ²	
Non-consultant	201	27%	↑		199	26%	£95	
BHIVA Affiliated ³	70	9%	↓		75	10%	£75	
BHIVA UK-CAB	42	6%	↑		40	5%	£20	
BHIVA International (HIMIC/ LMIC) ⁴	23	2%	↓		29	4%	£40/£20	
Retired consultant	16	2%	=		15	2%	£95	
Life member ⁵	20	3%	↑		18	2%	FOC	
Medical student	6	1%	=		8	1%	£40	
Annual member ⁶	2	1%	=		2	1%	FOC	
Total BHIVA members	744	100%	[-1.88%]		758	100%		

SUMMARY OF MEMBERS NOT RENEWING BY 31 OCTOBER 2021

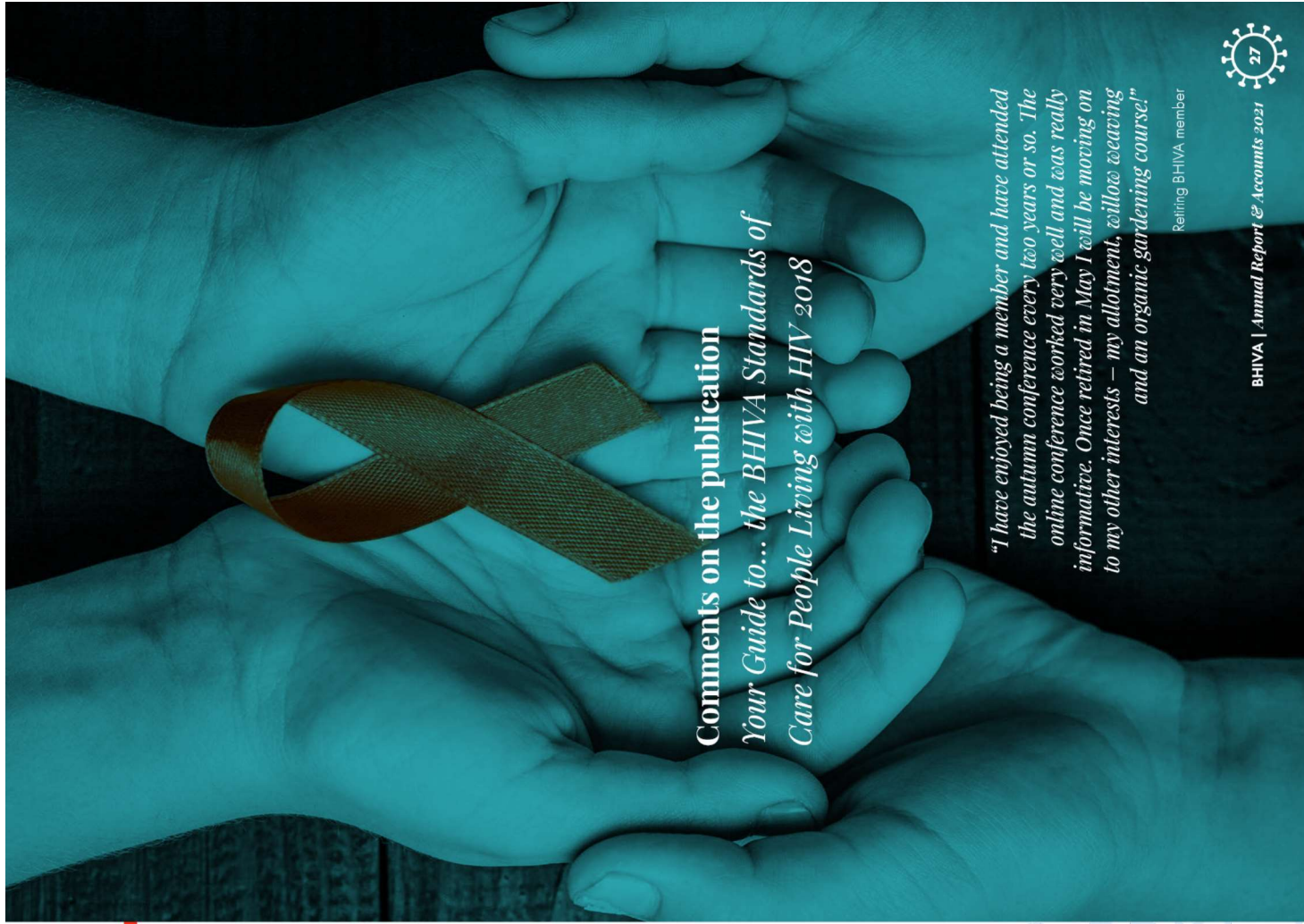
MEMBERS NOT RENEWED	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Total cancellations	19	39	20	23	29	40	39	33	40	38	18	26
Not renewed (lapsed)	94	212	101	149	116	112	109	79	99	79	109	108
Total	113	251	121	172	145	152	148	112	139	117	127	134

¹ At 31 October each year, being the end of the membership year
² Plus joining fee for consultant members of £30
³ CHIVA (Consultant and non-consultant), Diagnostics in HIV, HIVPA, NHIINA, BHIVA and SSHA
⁴ Includes High-income countries (HIC) and low and middle-income (LMIC) countries
⁵ Prof J Anderson CBE, Dr D Adcock, Prof F Barak-Saghai, Dr R Basu Roy, Dr J Bingham, Dr R Burt, Mr S Collins, Lord Fowler, Prof B Gazzard CBE, Prof M Johnson, Prof C Leen, Prof S Lucas, Prof C O'Kin, Dr A Poonik, Mr I Russell-Moyle MP, Dr M Tremain-Hewes, Dr E Williams and Dr Williams
⁶ UK-CAB lead on standards, Mr Ben Gurney and Community representative, Ms Mal Rathe

REASON FOR CANCELLATION

REASON FOR CANCELLATION	NO	%
Retired	6	32%
No reason given/Other	6	32%
No longer working in HIV	5	26%
Financial pressures	1	5%
Parental leave	1	5%
Total cancelled members	19	100%

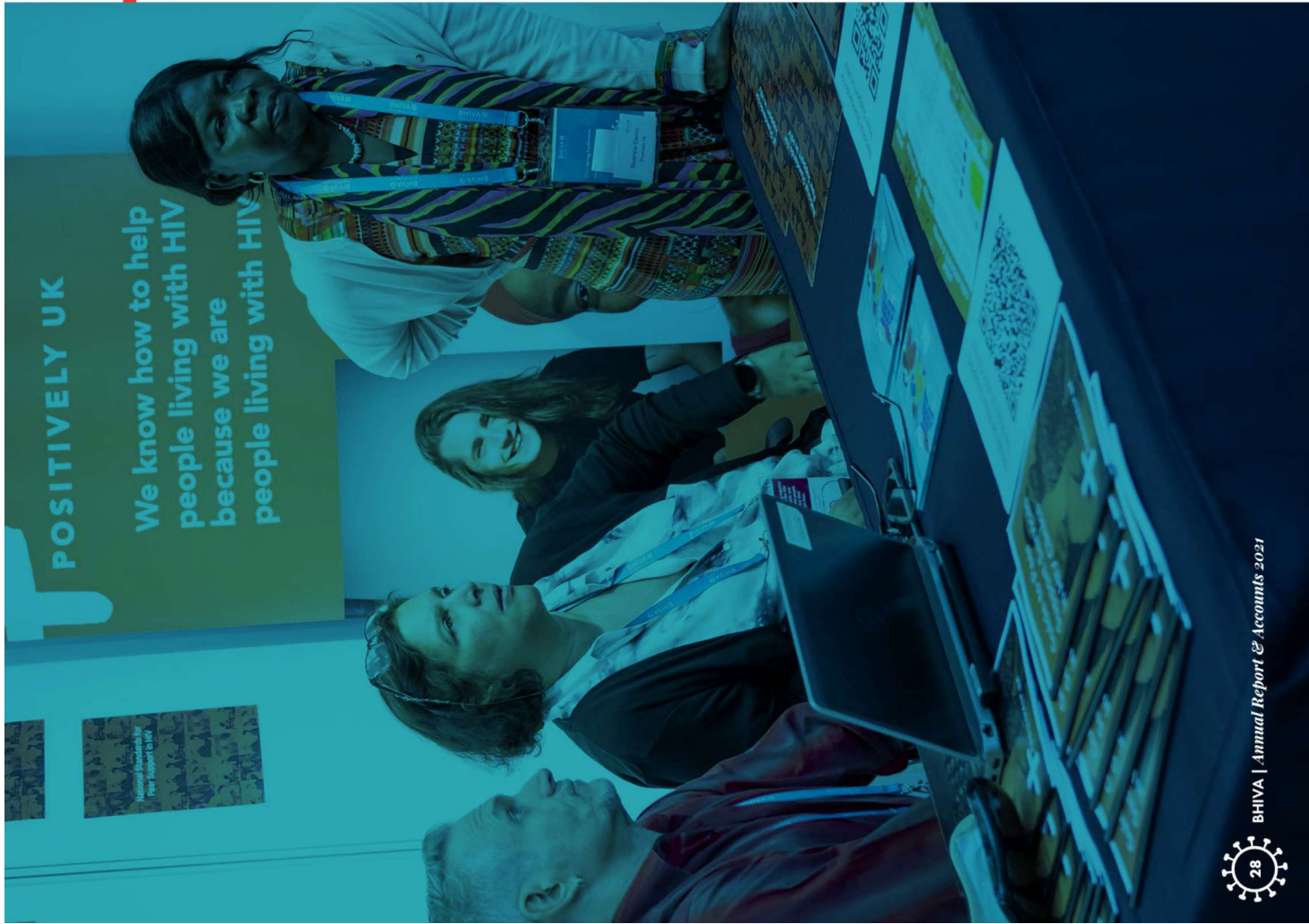
GRAPH SHOWS THE PREVIOUS MEMBERSHIP CATEGORY OF THOSE 113 MEMBERS WHO LEFT THE ASSOCIATION DURING 2021



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

"I have enjoyed being a member and have attended the autumn conference every two years or so. The online conference worked very well and was really informative. Once retired in May I will be moving on to my other interests — my allotment, willow weaving and an organic gardening course!"

Retiring BHIVA 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 18 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 and 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.

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 of UK and Ireland (CHIVA)
- British Dietetic Association HIV Care 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)
- International AIDS Society (IAS)
- European AIDS Clinical Society (EACS)
- Medical Research Council (MRC)
- National AIDS Trust (NAT)
- Terrence Higgins Trust (THT)
- University of Liverpool Drug Interaction 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 financial trustee 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.



Financial review

At the end of 2021, BHIVA held unrestricted funds of £2,345,833 and restricted funds of £37,421 which are to be used for the purposes of research awards and guidelines.

BHIVA retains a strong financial position and the performance of its ongoing investments providing the charity with a secure short-term future and allowing it to deliver on its aims and objectives of core education for members and those working in the field of HIV.

Investment performance achieved against investment objectives set

Objectives set for 2021 were modest and in the main concentrated on preservation of reserves and cash at bank. A low- to no-risk policy was in place. The charity's reserves policy is currently under review and considerations over reserve thresholds are being considered by the Executive Committee.

All the main objectives were achieved for the year under the categories above through the work of the Executive Committee, subcommittees and working groups.

In addition, BHIVA continues to maintain its membership fees at very reasonable levels and provides generous benefits to its members and thus offers exceptional value.

BHIVA supports community members and groups with complementary registration, exhibition space, accommodation and travel scholarships to attend both its conferences.

For full details of income and expenditure, please see the Financial Statement pages 38-65.

BHIVA understands the importance of managing risk. Identifying and monitoring risk is key to good governance and enables the trustees to take the agreed required action should it be necessary.

The risks that BHIVA faces have been identified and given scores low to high according to likelihood and impact. The risk register is reviewed annually by the trustees when the risk, impact and control measures in place are assessed and re-evaluated as is deemed necessary.

The risks that BHIVA faces are summarised as follows:

Reduced income from pharmaceutical industry

BHIVA relies partially on industry sponsorship for the delivery of its educational objectives. If that funding were to be withdrawn or significantly reduced the impact on the charity's activities would be serious. BHIVA therefore works hard to build and maintain strong partnerships with industry colleagues and conducts regular review meetings to monitor and report back on how the funding provided is used to further the work of the association.

Cancellation of meetings or conferences

The risks associated with the sudden cancellation of the spring or autumn conferences are significant. The size of the events means that venues, catering and all other associated third-

party suppliers must be booked well in advance to ensure the right location and support for the events. BHIVA therefore runs the risk of having to pay cancellation penalties to suppliers in the event of a sudden need to cancel without having received the income to cover these costs. BHIVA therefore always ensures that it negotiates the best possible terms with all suppliers upfront to mitigate any potential cancellation penalties and hold reserves to be able to cover any significant losses.

Reduced income from membership fees

Income from membership fees allows BHIVA to produce a range of tools and resources to its members to support them in their everyday roles. This includes the production of the e-learning modules, guidelines and the national clinical audit programme. The membership also supports the compilation, publication and distribution of the association's journal, *HIV Medicine*.

BHIVA has a subcommittee dedicated to the management of each of the above-mentioned resources who liaise with the membership on an ongoing basis to ensure that the tools made available are useful to everyday practice. BHIVA also carries out regular surveys of members to allow the charity to respond to specific requests.

The Executive Committee also continually monitors and evaluates the value that members get for their membership fee and carry out benchmarking exercises against other associations to assess member benefits.

Loss of secretariat services

BHIVA has no permanent employees so relies on the services of an external company to provide secretariat and event management services. BHIVA has a robust contract and service level agreement in place with its third-party supplier and has regular meetings throughout the year to monitor performance.

Loss of website

The BHIVA website was redeveloped in 2019 and much work has gone into ensuring the safety and security of the infrastructure and the data held within it. The website is used as a central repository of information and a point of reference for the membership. It is also an invaluable marketing tool for external relations and industry partnerships.

The website is managed by a third-party provider with whom BHIVA has a performance agreement in place. BHIVA holds regular update meetings with them and has stringent standard operating procedures in place for the storage of data that complies with the latest data protection and GDPR (EU and UK) regulations.

Conference registration data is also held securely and in line with the latest regulations. Data storage solutions are controlled by the website provider and monitored by the secretariat and the BHIVA Executive Committee.

Policies on reserves

The Executive Committee has established a policy whereby the unrestricted funds not committed or invested in tangible assets (the free reserve) held by the charity, should equate to approximately 18 months' resources expended.

Much of the activity carried out by BHIVA is funded by the pharmaceutical industry. In recent years, the number of supporters has dropped from seven industry partners to four. This drop in funding has been mitigated by increasing the cost of major sponsorship but this leaves BHIVA reliant on fewer supporting companies therefore potentially making it vulnerable in the future. This policy, the Executive Committee therefore feels, would allow the association to continue its current activities in the event of any further significant drop in funding.

However, this drop has in part been offset by the charity's growing income from the publishing of its journal *HIV Medicine* and, as a result, the Executive Committee has carried out a review of the reserves policy. The trustees have met to assess the current climate and make any adjustments to ensure that the reserves held are being used and managed in the best interests of the charity and its work.

Funds in deficit

There are no funds in deficit.

Principal funding sources and how expenditure has supported the key objectives

1. Pharmaceutical industry
2. Registration fees from conferences and events
3. Membership
4. MAC AIDS Fund/MAC VIVA GLAM grant fund

The Executive Committee has considered the most appropriate policy for investing funds and, in the current and immediate past economic climate, the preservation of funds and inflation-proofing have been the main criteria of the committee. BHIVA funds currently reside in the following accounts:

- Current account and reserve account at NatWest Bank, part of the Royal Bank of Scotland, which is mainly owned by the UK Government
- Charities account (no notice) – direct at Scottish Widows Bank
- Business account at Santander Bank
- Investment with Rathbone Investment Management Ltd from 30 September 2021
- Charities account – Shawbrook Bank

Availability and adequacy of assets of each of the funds

- NatWest Bank: immediate access to current account and reserve account
- Scottish Widows: immediate access
- Santander Bank: immediate access
- Rathbone Investment Management Ltd (regarded as a long-term investment but funds can be liquidated at short notice)
- Shawbrook Bank
- Transactions, financial position and changes in fixed assets

BHIVA's finances are in a healthy position. BHIVA holds no fixed assets.

Funds held as Custodian Trustee on behalf of others

Not applicable.

Share Capital

Not applicable.

Plans for Future Periods

To continue to conduct the business of the association through its Executive Committee, subcommittees and working groups to meet the objects of the association.

For 2021, the total income of the BHIVA consolidated accounts from donations, investments, charitable activities and BHIVA trading was £868,933 (unrestricted £821,938 and restricted £46,995) and the total resources expended to further the charity's objectives was £850,029 (unrestricted £719,108 and restricted £130,921). Considering the continued challenges presented by COVID-19 the charity managed to retain a stable revenue flow in line with previous years.

Owing to the pandemic, the Spring conference was held on an entirely virtual platform. As in 2020, income and expenditure for this entirely virtual conference were substantially lower than a face to face conference owing to reduced conference registration fees along with reduced costs from e.g. venue hire. BHIVA held a successful, fully face to face conference in Autumn and we hope this will continue in the future. Income from pharmaceutical sponsorship was a little down on 2020, owing to the reduced offer in the virtual conference setting. The *HIV Medicine* journal remained an important source of income. Membership subscriptions income increased slightly, despite the cost of subscription being frozen for some years. BHIVA received good income from dividends on our investments, as stock markets continued to increase during 2020. The economic outlook for 2022 is of course much gloomier and the latter source of income will likely decrease in this financial year.

I am pleased to say that BHIVA appointed a financial trustee (Paula Bibby) in Dec 2021. Her role will be to assist the Treasurer in managing the accounts and providing guidance to the BHIVA Executive committee on the best use of funds in light of the ongoing work on BHIVA's strategic future. In last year's report we noted that we would also work with the Trustee on applying further sustainability criteria to BHIVA's investments. In the light of current stock market turbulence, this has been deferred.

Future risks to income relate to reduced membership subscription income, which will remain frozen, as well as reduced pharmaceutical company sponsorship. With restored face to face conferences, the latter should improve. However, the effects of inflation and energy prices are already being felt in the costs of venue hire for our current activities. As indicated earlier, the performance of our investments is likely to be highly volatile, with considerable uncertainty about when markets will recover.

BHIVA continues to hold a healthy level of reserves. The current reserves policy of 18 months (estimated in the region of £650,000 – excluding conference activity) would allow the association to continue the activities of the charity in the event of a significant drop in funding. In 2022, the Executive Committee will review the reserves policy to ensure compliance with best practice, as per charity commission guidelines, and seek to ensure that available funds are designated and used to maximise achieving the aims and objectives of BHIVA.

Dr Iain Reeves
BHIVA Honorary Treasurer

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.

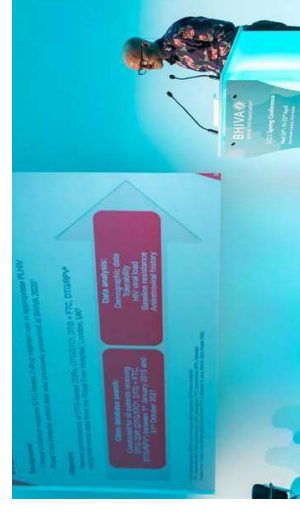
The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

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 2021

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CIO, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2021

Trustees

Dr T Barber (appointed 3 October 2019)
 Dr D Chadwick (re-appointed 3 October 2019)
 Dr D Clutterbuck (appointed 22 November 2020)
 Dr A Fox (appointed 22 November 2020)
 Prof B Gazzard CBE, Joint Editor-in-Chief HIV Medicine
 Professor Y Gillette, Honorary Secretary (appointed 3 October 2019)
 Miss J Josh, UK-CAB Community Representative (appointed 17 September 2019)
 Dr R Kulasegaram (appointed 3 October 2019)
 Dr N Lorbalestier (appointed 22 November 2020)
 Dr N Mackie (re-appointed 3 October 2019)
 Dr R Metcalfe, New Consultant Doctors' Representative (appointed 22 November 2020)
 Mrs S Morris (retired as trustee November 2021)
 Dr M Page, (retired as Trainee Doctors' Representative November 2021)
 Dr I Reeves, Honorary Treasurer (appointed 22 November 2020)
 Prof C Sabin, Vice Chair (appointed 3 October 2019)
 Dr J Underwood (appointed 3 October 2019)
 Dr C van Halsema (appointed 5 October 2018)
 Dr I Waters, Chair (appointed 3 October 2019)

Charity registered number

1170707

Registered office and operational address

BHIVA secretariat, Medverts Ltd, Devonshire Business Centre, Works Road, Letchworth, Herts SG6 1GJ

Investment advisers

Rathbone Investment Management Ltd, 1 Curzon Street, London W1J 5FB

Auditors

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

Bankers

Santander Bank, Boalile, Merseyside L30 4GB

Solicitors

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

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF BRITISH HIV ASSOCIATION

Opinion

We have audited the financial statements of British HIV Association (the 'parent CIO') and its subsidiaries (the 'group') for the year ended 31 December 2021 which comprise the Consolidated Statement of Financial Activities, the Consolidated and parent CIO Balance Sheets, the Consolidated Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the parent CIO's affairs as at 31 December 2021 and of the group's income 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 group's and 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 contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters 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, 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 of the financial statements 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.

Auditor's 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.

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.

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

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.

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.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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 CIO's trustees, as a body, for our audit work, for this report, or for the opinion we have formed.

Slavia Vitello (Senior Statutory Auditor)
for and on behalf of Moore Kingston Smith LLP, Statutory Auditor



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

Date: **18/01/2023**

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 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and grants	2	15,400	15,000	30,400	28,300
Charitable activities	3	770,654	31,995	802,649	753,442
Investments	4	35,884	-	35,884	25,801
Total income		821,938	46,995	868,933	807,543
Expenditure on:					
Raising funds		12,993	-	12,993	11,017
Charitable activities	5	706,115	130,921	837,036	901,395
Total expenditure		719,108	130,921	850,029	912,412
Net income/(expenditure) before net gains on investments		102,830	(83,926)	18,904	(104,869)
Net gains on investments	9	226,158	-	226,158	163,921
Net income/(expenditure) before taxation		328,988	(83,926)	245,062	59,052
Taxation	7	(3,148)	-	(3,148)	(82)
Net income/(expenditure) after taxation		325,840	(83,926)	241,914	58,970
Transfers between funds	12	(73,771)	73,771	-	-
Net movement in funds		252,069	(10,155)	241,914	58,970
Reconciliation of funds:					
Total funds brought forward		2,093,764	47,576	2,141,340	2,082,370
Net movement in funds		252,069	(10,155)	241,914	58,970
Total funds carried forward		2,345,833	37,421	2,383,254	2,141,340

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

The notes on pages 51 to 65 form part of these financial statements.

CIO STATEMENT OF FINANCIAL ACTIVITIES AS AT 31 DECEMBER 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
INCOME FROM:					
Donations and grants	2	15,400	15,000	30,400	28,300
Charitable activities		737,468	31,995	769,463	742,547
Investments	4	35,884	-	35,884	25,801
TOTAL INCOME		788,752	46,995	835,747	796,648
EXPENDITURE ON:					
Raising funds		12,993	-	12,993	11,017
Charitable activities		689,499	130,921	820,420	890,930
TOTAL EXPENDITURE		702,492	130,921	833,413	901,947
NET EXPENDITURE BEFORE NET GAINS ON INVESTMENTS		86,260	(83,926)	2,334	(105,299)
Net gains on investments	9	226,158	-	226,158	163,921
NET INCOME/(EXPENDITURE)		312,418	(83,926)	228,492	58,622
Transfers between funds	12	(73,771)	73,771	-	-
NET MOVEMENT IN FUNDS		238,647	(10,155)	228,492	58,622
RECONCILIATION OF FUNDS:					
Total funds brought forward		2,093,416	47,576	2,140,992	2,082,370
Net movement in funds		238,647	(10,155)	228,492	58,622
TOTAL FUNDS CARRIED FORWARD		2,332,063	37,421	2,369,484	2,140,992

The notes on pages 51 to 65 form part of these financial statements.

**CONSOLIDATED BALANCE SHEET
AS AT 31 DECEMBER 2021**

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	8	218	463
Investments	9	1,870,280	1,632,122
		<u>1,870,498</u>	<u>1,632,585</u>
Current assets			
Debtors	10	456,363	309,803
Cash and cash equivalents		561,943	562,440
		<u>1,018,306</u>	<u>872,243</u>
Creditors: amounts falling due within one year	11	(505,650)	(363,488)
Net current assets		<u>512,756</u>	<u>508,755</u>
Total assets less current liabilities		<u>2,383,254</u>	<u>2,141,340</u>
Total net assets		<u>2,383,254</u>	<u>2,141,340</u>
Charity funds			
Restricted funds	12	37,421	47,576
Unrestricted funds	12	2,345,833	2,093,764
Total funds		<u>2,383,254</u>	<u>2,141,340</u>

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

Iain Reeves
Iain Reeves (Dec 21, 2021 12:21 GMT)
Dr I Reeves
Honorary Treasurer

Date: **Dec 21, 2022**

The notes on pages 51 to 65 form part of these financial statements.

**CIO BALANCE SHEET
AS AT 31 DECEMBER 2021**

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	8	218	463
Investments	9	1,870,281	1,632,123
		<u>1,870,499</u>	<u>1,632,586</u>
Current assets			
Debtors	10	454,593	308,396
Cash at bank and in hand		545,992	550,185
		<u>1,000,585</u>	<u>858,581</u>
Creditors: amounts falling due within one year	11	(501,600)	(350,175)
Net current assets		<u>498,985</u>	<u>508,406</u>
Total assets less current liabilities		<u>2,369,484</u>	<u>2,140,992</u>
Total net assets		<u>2,369,484</u>	<u>2,140,992</u>
Charity funds			
Restricted funds	12	37,421	47,576
Unrestricted funds	12	2,332,063	2,093,416
Total funds		<u>2,369,484</u>	<u>2,140,992</u>

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

Iain Reeves
Iain Reeves (Dec 21, 2021 12:21 GMT)
Dr I Reeves
Honorary Treasurer

Date: **Dec 21, 2022**

The notes on pages 51 to 65 form part of these financial statements.

**CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash used in operating activities	14	(24,381)	(62,526)
Cash flows from investing activities			
Dividends and interests received from investments		35,884	25,801
Purchase of tangible fixed assets		-	(599)
Proceeds from sale of listed investments		191,862	601,438
Purchase of listed investments		(203,862)	(542,936)
Net cash provided by investing activities		23,884	83,764
Change in cash and cash equivalents in the year		(497)	21,238
Cash and cash equivalents at the beginning of the year		562,440	541,202
Cash and cash equivalents at the end of the year	15	561,943	562,440

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

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 those conditions will be fulfilled in the reporting period.

The notes on pages 51 to 65 form part of these financial statements.

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.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

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 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations	-	15,000	15,000
Grants	15,400	-	15,400
TOTAL 2021	15,400	15,000	30,400
	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Donations	-	16,300	16,300
Grants	12,000	12,000	24,000
TOTAL 2020	12,000	28,300	40,300

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Membership subscriptions	126,379	-	126,379
Major sponsorship fees	160,400	-	160,400
HIV medicine royalty & DAIG subscriptions	246,622	-	246,622
Conference registration fees	39,163	-	39,163
Exhibition stands	139,000	-	139,000
Other conference income	33,840	11,995	45,835
Scholarships and bursaries	(250)	-	(250)
MAC AIDS Fund	25,000	-	25,000
MAC AIDS Fund	-	20,000	20,000
Miscellaneous income	500	-	500
TOTAL 2021	770,654	31,995	802,649

4. INVESTMENT INCOME

	Unrestricted funds 2021 £	Total funds 2021 £
Bank deposit interest	52	52
Dividends received from investments	35,832	35,832
TOTAL 2021	35,884	35,884
	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

5. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Direct costs 2021 £	Support and governance costs 2021 £	Total funds 2021 £
Charitable activities	553,652	283,384	837,036
TOTAL 2021	553,652	283,384	837,036
	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

5. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF DIRECT COSTS

Subsidies to affiliated associations and donations
Research awards
Exchange scholarship programme
Conferences, courses and events
National clinical audit
HIV medicine, guidelines and educational tools
Website and app development and maintenance

Total funds	Total funds
2021	2020
£	£
10,000	11,000
70,036	57,737
(8,720)	12,635
341,234	321,342
19,200	16,100
94,825	104,058
27,077	52,676
553,652	575,548

ANALYSIS OF SUPPORT COSTS

Secretariat fees
Establishment, committee and communications
Accountancy and bookkeeping fees
Auditors remuneration
Legal and professional fees
Bank and currency charges
Irrecoverable VAT
Depreciation

Total funds	Total funds
2021	2020
£	£
211,814	211,500
40,770	51,840
6,621	8,871
5,000	5,750
8,922	4,976
4,074	3,694
5,938	38,697
245	519
283,384	325,847

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 (2020: £Nil). During the year, 3 Trustees received reimbursement of expenses or had expenses paid directly to a third party on their behalf totalling £443 (2020: £1,274 to 7 Trustees).

The CIO has no employees and therefore, no employee received emoluments over £60,000 per annum.

7. TAXATION

Corporation tax payable by trading subsidiary	2021	2020
	£	£
	3,148	82

8. TANGIBLE FIXED ASSETS

GROUP AND CIO

	COST	Office equipment
		£
At 1 January 2021	1,656	
At 31 December 2021	1,656	
DEPRECIATION		
At 1 January 2021	1,193	
Charge for the year	245	
At 31 December 2021	1,438	
NET BOOK VALUE		
At 31 December 2021	218	
At 31 December 2020	463	

9. FIXED ASSET INVESTMENTS

GROUP	Listed investments £
VALUATION	
At 1 January 2021	1,632,122
Additions	203,862
Disposals (proceeds £191,862, realised gain £28,980)	(162,882)
Revaluations	197,178
AT 31 DECEMBER 2021	1,870,280

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 gains of £28,980 and unrealised revaluation gains of £197,178.

CIO	Investments in subsidiary companies £	Listed investments £	Total £
COST OR VALUATION			
At 1 January 2021	1	1,632,122	1,632,123
Additions	-	203,862	203,862
Disposals (proceeds £191,862, realised gain £28,980)	-	(162,882)	(162,882)
Revaluations	-	197,178	197,178
AT 31 DECEMBER 2021	1	1,870,280	1,870,281

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.

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	Spiella Building, Bridge Road, Leichworth, 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	33,186	(16,616)	13,422	13,771
10. DEBTORS				
10. DEBTORS				
DUE WITHIN ONE YEAR				
Trade debtors	126,908	88,525	125,685	87,405
Accrued income	276,106	220,297	275,559	220,010
Prepayments	53,349	981	53,349	981
	456,363	309,803	454,593	308,396

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £	2021 £	2020 £
Trade creditors	330,339	219,125	325,856	193,084
Amounts owed to group undertakings	-	-	13,100	14,809
Corporation tax	3,148	82	-	-
Other creditors	7,320	-	1	1
Accruals and deferred income	164,743	144,281	162,643	142,281
	505,550	363,488	501,600	350,175
DEFERRED INCOME				
Deferred income at 1 January 2021	36,218	41,145	36,218	41,145
Resources deferred during the year	50,923	36,218	50,923	36,218
Amounts released from previous periods	(31,741)	(41,145)	(31,741)	(41,145)
Deferred income as at 31 December 2021	55,400	36,218	55,400	36,218

12. STATEMENT OF FUNDS

CURRENT YEAR

	Balance at 1 January 2021 £	Income £	Expenditure £	Taxation £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2021 £
UNRESTRICTED FUNDS							
General fund	2,093,416	788,752	(702,492)	-	(73,771)	226,158	2,332,063
Trading subsidiary	348	33,186	(16,616)	(3,148)	-	-	13,770
	2,093,764	821,938	(719,108)	(3,148)	(73,771)	226,158	2,345,833
RESTRICTED FUNDS							
Research awards fund	-	15,000	(46,275)	-	31,275	-	-
Website development fund	4,000	-	(1,020)	-	-	-	2,980
MAC AIDS fund	12,769	20,000	(75,265)	-	42,496	-	-
Gilead podcasts fund	27,617	-	-	-	-	-	27,617
Gilead Pakistan fund	3,190	-	-	-	-	-	3,190
Gilead Best of Croi	-	11,995	(8,361)	-	-	-	3,634
	47,576	46,995	(130,921)	-	73,771	-	37,421
	2,141,340	868,933	(850,029)	(3,148)	-	226,158	2,383,254

PRIOR YEAR

	Balance at 1 January 2020 £	Income £	Expenditure £	Taxation £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2020 £
UNRESTRICTED FUNDS							
General fund	2,015,460	721,185	(775,043)	-	(29,107)	163,921	2,093,416
General fund	-	28,058	(27,628)	(82)	-	-	348
	2,015,460	749,243	(805,671)	(82)	(29,107)	163,921	2,093,764
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
Gilead Best of Croi	-	12,000	(12,635)	-	635	-	-
	66,910	58,300	(106,741)	-	29,107	-	47,576
	2,082,370	807,543	(912,412)	(82)	-	163,921	2,141,340

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.

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

CURRENT YEAR

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	218	-	218
Fixed asset investments	1,870,280	-	1,870,280
Current assets	1,005,081	37,421	1,042,502
Creditors due within one year	(529,746)	-	(529,746)
TOTAL	2,345,833	37,421	2,383,254

PRIOR YEAR

	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

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

	Group 2021 £	Group 2020 £
Net income for the year (as per Statement of Financial Activities)	241,914	58,970
ADJUSTMENTS FOR:		
Depreciation charges	245	519
Gains on investments	(226,158)	(163,105)
Dividends and interests received from investments	(35,884)	(25,801)
(Increase)/decrease in debtors	(146,560)	(52,967)
Increase in creditors	142,062	115,618
NET CASH USED IN OPERATING ACTIVITIES	(24,381)	(66,766)

15. ANALYSIS OF CASH AND CASH EQUIVALENTS

	Group 2021 £	Group 2020 £
Cash in hand	513,483	484,819
Cash at broker	48,460	97,621
TOTAL CASH AND CASH EQUIVALENTS	561,943	582,440

16. ANALYSIS OF CHANGES IN NET DEBT

	At 1 January 2021 £	Cash flows £	At 31 December 2021 £
Cash and cash equivalents	562,440	(497)	561,943
	562,440	(497)	561,943

17. RELATED PARTY TRANSACTIONS

A Trustee was paid £15,934 during the year & £23,846 in 2020 for providing Media services to the charity. Services were provided on an arm's length basis.



BHIVA 
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