



2023

Trustees' Annual
Report & Accounts

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Charity information for the year ended *31 December 2023*

Trustees retiring on 24 November 2023

- Dr Becky Metcalfe, retired as New Consultant Doctors' Representative
- Dr Manik Kohli, retired as Trainee Doctors' Representative
- Dr Ashini Fox, retired as Trustee
- Dr Nick LARBALSTIER, retired as Trustee
- Ms Paula Bibby, retired as Financial Expert Trustee

Charity Trustees from 24 November 2023

Officers

- Professor Yvonne Gilleece, Chair appointed 20 January 2023
- Dr Nicola Mackie, Vice Chair, appointed 25 November 2022
- Dr Tristan Barber, Honorary Secretary, appointed 25 November 2022
- Dr Iain Reeves, Honorary Treasurer, appointed 22 November 2020

Elected Trustees

- Dr Kate Childs, appointed 19 April 2023
- Ms Nadia Naous, appointed 24 November 2023
- Dr Dan Clutterbuck, appointed 24 November 2023
- Dr David Chadwick (appointed 25 November 2022)
- Dr Carol Emerson, appointed 24 November 2023
- Dr Jonathan Underwood (appointed 25 November 2022)



Specific Trustee Roles

- Dr Hannah Pintilie, New Consultant Doctors' Representative, appointed 24 November 2023
- Professor Caroline Sabin, Editor-in-Chief, *HIV Medicine*, appointed 25 November 2022
- Mr John Jaquiss, UK-CAB Community Representative, appointed as representative 25 November 2022
- Dr Nina Vora, Trainee Doctors' Representative, appointed 24 November 2023

Charity Number

- 1170707

Registered Office and Operational Address

- Spirella Building
Bridge Road, Letchworth
Hertfordshire, SG6 4ET

Independent Examiners

- UHY Hacker Young
PO Box 501
The Nexus Building, Broadway, Letchworth
Hertfordshire, SG6 9BL

Bankers

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

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 specialty 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.

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 are widely read and referenced internationally. 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 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.

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 18 trustees are responsible for the work of the association and its activities are carried out by five main sub-committees, all which report to the Executive Committee.

The sub-committees are:

- [Audit and Standards](#)
- [Conferences](#)
- [Education and Scientific](#)
- [External Relations](#)
- [Guidelines](#)

The Executive Committee review the work carried out by the sub-committees to ensure its activities are in line with the charity's objectives. All trustees sit on at least one sub-committees 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, sub-committees, writing and working groups as well as the vital support through sponsorship from within the pharmaceutical industry.



Year in review

Throughout 2023, BHIVA has continued its commitment to supporting people living with and affected by HIV.

Following our Equity, Equality, Diversity and Inclusion (EEDI) review which was conducted by an independent expert group and presented at our BHIVA Spring meeting, we have established a new EEDI working group to implement the findings of the review and to advise BHIVA's Executive Committee on all guidelines, sub-committees and strategic plans.

We updated many of our guidelines including those on opportunistic infections and antiretroviral therapy, as well as some of our e-learning modules. In addition, we produced rapid guidance on the assessment and management of cardiovascular risk in people living with HIV in response to the REPRIEVE study – the first organisation globally to do this. All our guidelines remain available online on our website and in patient-friendly versions. We have begun a redesign of our website which remains a pillar of BHIVA's information sharing and are looking forward to sharing our upgraded website with a new layout, functionality and colour theme.

BHIVA continued to be a mainstream media commentator on matters relating to HIV, featuring on a wide range of media outlets, including radio and television. The People First Charter has been increasingly adopted by significant HIV organisations nationally and internationally such as Lancet HIV, EACS and HIV in Women's Workshop, moving to remove stigma through non blaming and appropriate use of language in the context of HIV.

BHIVA's conference schedule kicked off with ever-popular virtual CROI feedback sessions. We held our BHIVA Spring Conference 2023 in Gateshead – our first in-person conference since COVID, with excellent feedback. 2023 culminated with our globally themed Autumn Conference and World AIDS Day in Bishopsgate, London - a new venue for BHIVA and very popular with presenters, exhibitors and attendees alike.

Our audit programme is internationally renowned and this year we performed a national audit of engagement in care, the findings of which were presented at our Autumn Conference in November 2023. BHIVA also provided advice and support to the ECDC and EACS on the development of their first Standards of Care.

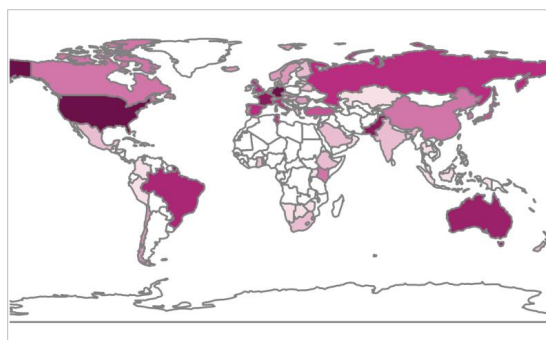
2023 was another busy year for the Education and Scientific sub-committee with the announcement of £70,158 to six successful applicants for our coveted BHIVA Research Awards.

All in all 2023 was a great year for BHIVA – well done everyone!

CIRCULATION

Global reach

In 2023, 7,284 institutions offered access to the latest content in your journal via a Wiley license or a traditional subscription. On this map, darker shading shows where circulation is highest. Countries/regions with no shading may be covered by philanthropic initiatives. In 2023, our philanthropic initiatives extended



Reach by region

This table shows the number of institutions, by region, with access to the latest content in your journal via either a Wiley license or a traditional subscription.

SALES MODEL	2021	2022	2023
Australia & NZ	462	463	463
Canada	88	91	95
China	112	114	149
Europe 3	3,240	3,058	3,046
Japan	178	192	186
Rest of World	2,052	2,104	2,151
UK	293	297	307
USA	747	836	887
Grand Total	7,172	7,155	7,284

Reach by access type

In 2023, 7,282 institutions offered access to your journal via a Wiley license, often through a consortium. Of these institutions, 1,738 had access via the 'All Journals license'. 3,297 institutions had access via 'Transformational agreements' which cover both subscription access and open access publishing. In addition, 2 institutions offered access via traditional (online or print) subscriptions.

REGION	2021	2022	2023
Institutions with access via a Wiley license	7,170	7,153	7,282
All Journals license	2,347	1,340	1,738
Transformational agreements	1,398	2,825	3,297
Other licenses	3,425	2,988	2,247
Institutions with access via traditional subscriptions	2	2	2
Online	1	1	1
Print and online	0	0	0
Print	1	1	1
Total	7,172	7,155	7,284

Additional reach: EBSCO

Wiley's arrangement with EBSCO allows us to extend the reach of your journal beyond core academic libraries. In 2023, 1,318 institutions accessed embargoed content of at least one year old from your journal via EBSCO databases. This is a -2.5% change from 2022.

Social Media Reach



With over 3,000 followers, the BHIVA Facebook page is managed by the External Relations sub-committee 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.



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



The BHIVA X account, also managed by the External Relations subcommittee, has continued to go from strength to strength again in 2023 and now has over 12,500 followers, an increase from over 10,000 followers in 2022. The group post regularly about the latest updates in the field of HIV and there were approximately 850,000 post impressions across the 12 months.



The BHIVA Instagram account has become increasingly active over the year and we now have 1,500 followers.



The work of the Sub-Committees

AUDIT AND STANDARDS SUB-COMMITTEE

*Professor Fiona Burns,
Chair Audit & Standards Sub-committee*

The BHIVA Audit and Standards sub-committee runs a routine clinical audit program with HIV centres across the UK to improve quality of care. The main 2023 project was a national audit of engagement in HIV care. It included a survey of HIV services' policies and practices, a case-note review of inpatients with HIV to assess admission causes (e.g., undiagnosed or not in care), and a review of outpatients not seen for over a year, focusing on disengagement and re-engagement efforts. Key findings and recommendations were presented at the BHIVA Autumn Conference in November 2023, with individual feedback reports sent to services. A paper is being prepared for submission.

The 2024 BHIVA national audit will aim to assess UK-wide HIV clinical services' documentation of co-medications and provision of vaccinations. Other key areas of focus will include communication with GPs, new BHIVA guidance regarding statins and provision of long-acting injectable ART. The audit will have two parts: a brief survey of services' policies on documentation of co-medications, and a case-note review of outpatients living with HIV who have been on the active outpatient caseload and attended an appointment in the last 12 months.

BHIVA and the UK Health Security Agency (UKHSA) continue to collaborate on understanding the causes and preventable

mortality among people with HIV through the National HIV Mortality Review (NHMR). The NHMR working group met twice during this period, involving regional representatives and specialists to review progress. The data collection platform is being updated to give clinicians more autonomy and to integrate with late diagnosis reviews.

The sub-committee reviewed the PROM tool developed through the work led by Prof R Harding and endorsed its appropriateness. They recommended using the HIV positive outcomes measure, whilst further validation is in progress.

BHIVA is collaborating with the British Psychological Society to update psychological support standards for adults with HIV, aiming for publication by the 2024 BHIVA Autumn Conference.

sub-committee members led a survey of emergency departments implementing HIV and hepatitis B/C screening, focusing on the acceptability and understanding of assumed consent. The findings will be presented as a poster at the BHIVA 2024 Spring Conference and are being prepared for a journal paper.

Sub-committee members are supporting and advising on the ECDC/EACS Standards of Care. In 2023, they finalised and presented the first two modules—HIV pre-exposure prophylaxis and HIV testing—at the EACS 19th European AIDS Conference. They also aided in the ECDC survey on HIV-related stigma in healthcare,

which gathered over 18,400 participants from 54 countries, including 1,569 from the UK. The report is published here. Modules for 2024 in development include ART initiation, co-morbidity management, and antenatal screening.

Since the last report, the Sub-committee has successfully appointed a Vice Chair. The Sub-committee extends its sincere gratitude to Ann Sullivan and Andrew Freedman, who both retired this year after many years of dedicated service.

BHIVA CONFERENCES SUB-COMMITTEE REPORT

*Dr Nicky Mackie,
Chair Conferences Sub-committee*

The first organised events of 2023 were the ever-popular Best of CROI webinars. Since these moved to a virtual platform, the feedback to continue in this format has been consistent and resounding. The Conference on Retroviruses and Opportunistic Infections 2023 was a (mainly) face-to-face event that took place in Seattle, Washington in February. BHIVA supported a small working party to attend (made possible by grants from pharmaceutical companies) to review the key research. This group worked hard to produce slides and pre-record talks for the webinars which took place on 2 different evenings shortly after the Conference. We had around 150 attendees at each event and there was a live panel discussion with Q&A after the recordings. Feedback was excellent although many acknowledge how hard it is to fit in so much key data into short talks!

A huge amount of work from the Conferences Committee and the Medivents team went into the planning for the BHIVA Spring Conference at the end of April – a first time for BHIVA in Gateshead. I was particularly excited as this was my first in-person Conference since pre-pandemic! 170 abstracts were submitted for review. The programme featured a variety of invited speakers covering a range of topics including co-morbidities, the care cascade and patient-reported outcome measures; there were 4 oral abstract sessions where novel research was presented by a variety of health care workers

and community representatives; and more than 130 posters. There was also the opportunity to hear the results from the Equality, Equity, Diversion and Inclusion review which resulted in some lively discussion.

	LIVE EVENT	
	BHIVA SPRING 2022	BHIVA SPRING 2023
ABSTRACT SUBMISSIONS	157	170
ABSTRACT ACCEPTED	144	164
ORAL PRESENTATIONS	20	20
POSTER PRESENTATIONS	124	141

I would like to take this opportunity to thank the Conferences Committee for their hard work and for the enthusiasm that they contribute to the planning of BHIVA's meetings and educational events. I have now completed 3 years as Conference chair (including through the pandemic), a role which I have hugely enjoyed, and I am handing over the reins to Professor Caroline Sabin who I have no doubt will do a fantastic job.

The overwhelming enthusiasm to be able to attend a conference in person, meet old friends and colleagues, listen to unique research and state-of-the-art lectures was expressed by multiple attendees and the feedback around content was very positive.

November 2023 was a busy month for the team. The ever-popular BHIVA General Medicine Course was held early in the month – a great opportunity for HIV/GU physicians to hear what's new in the ever-changing world of medicine.

On Friday 24th November, we held our BHIVA Autumn Conference which culminated in a celebration of World AIDS Day. The meeting was held in a venue in Bishopsgate, London (which proved to be a hit! thank you Medivents...) and had a global theme with topics covering migration and HIV, lessons learned for the UK from global policies and practice and opportunistic infection management. The evening event had contributions from all 4 nations across the UK and there was a very buoyant atmosphere at the post-Conference drinks afterwards!

EDUCATION AND SCIENTIFIC SUB-COMMITTEE REPORT

*Dr Tristan J Barber, Chair, Education
& Scientific Sub-committee*

It has been a busy year again for the Education and Scientific sub-committee in 2023, with work on our Research Awards Programme as well as education, ably led by sub-committee Vice Chair and Education Lead Dr Ashini Fox.

Professor Alison Rodger chaired the BHIVA Research Awards Judging Panel for the second time. These Awards are supported by Gilead Sciences and BHIVA members, providing funding for research projects that will impact on the improvement of clinical care, management, health, and wellbeing of people living with HIV and on the prevention of HIV transmission. Applicants must be from UK based institutions. We announced six successful applicants who were awarded a total of £70,158.16:

- 'Pulmonary MRI assessment in HIV with obstructive lung disease: PuMAH OLD', Dr Paul Collini, University of Sheffield
- 'The impact of ectopic fat deposition on cardiac risk assessment in patients living with HIV. An MR spectroscopy cross-sectional analysis with HIV-negative individuals', Dr Thomas Heseltine, Liverpool University Hospitals Foundation Trust
- 'The effect of HIV-1 on osteoclast differentiation and activity ex vivo among peripubertal children and adolescents', Dr Lisha Jeena, University of Oxford
- 'Who is best placed to lead the care of older people living with HIV? A qualitative study', Dr Howell Jones, University College London
- 'Antibiotic STI prophylaxis and antimicrobial resistance among men-who-have-sex-with-men living with HIV', Dr Manik Kohli, University College London
- 'The role of ddhC in HIV diagnostics', Dr Ravi Mehta, Imperial College London

Sadly no one was eligible for the Don Jeffries Research Award this year, but we are hoping there will be eligible candidates soon.

Professor Maryam Shahmanesh is Chair of the BHIVA Implementation Science Awards judging panel. These awards are supported by ViiV Healthcare. Whilst we did not make awards in 2023, further rounds not mentioned occurred in 2022 and were after the previous report.

Dr Flavien Coukan

Imperial College London

'Modifiable factors to HIV PrEP access: a qualitative study to investigate codesign strategies to develop new PrEP delivery and accessibility recommendations in underserved populations in England'

Dr Mimie Chirwa

Bedfordshire Hospitals NHS Foundation Trust
'HIV testing within faith communities in Luton'

Dr David Lawrence

King's College Hospital NHS Foundation Trust
'Implementing long-acting injectable antiretroviral therapy for people living with HIV who have chronic viraemia'

Dr Shema Tariq

University College London

'The PRIME clinic: implementing holistic support for women living with HIV transitioning through the menopause'

Further funding is being sought to run another round of Implementation Science Awards. The BHIVA international Partnerships Working Group (IPWG) is chaired by Dr Douglas Fink, supported by Vice Chair Dr Nadia Ahmed. The BHIVA/Gilead International Exchange Fellowship Awards are designed to support the development of new links between BHIVA and institutions in low- or middle-income countries.

Funding has been secured to run a round of applications in 2024. The BHIVA IPWG also held their first lunchtime workshop at the BHIVA spring conference in April 2023, showcasing work in Indonesia and Nigeria, with another delivered in 2024 (details in next year's report). The Education working group, Chaired by Dr Ashini Fox, has continued to develop our online resources.

In 2023, an E-learning assessment module on HIV-2 management was published and several e-learning modules based on chapters of the opportunistic infection (OI) guidelines were developed to be published post pilot. E-learning modules became open access with the option of completing anonymously which has led to a significant increase in usage. E-learning modules continue to receive positive feedback and be seen as a valuable exam revision resource for the Diploma in HIV Medicine, and as continuing professional development (CPD) for senior clinicians.

Professor Anna Maria Geretti continues to provide a monthly summary of the BMJ journal *Sexually Transmitted Infections* for BHIVA *Members Matters*, and Dr Laura Waters also helpfully provides a summary of the HIV Medicine journal and other highlights.

HIV Medicine (<https://onlinelibrary.wiley.com/journal/14681293>) is the official journal of BHIVA with all eligible members getting complementary access. The Editors-in-Chief are Professor Caroline Sabin and Professor Jürgen Rockstroh, and the journal achieved an impact factor of 2.8 in 2023.

Future plans

2024 will see some changes. Tristan Barber has stepped down as Chair after 4 years in the role, and the process is underway to find a replacement. Ashini Fox has stepped down as Vice Chair, but remains Education Lead, and Professor Alison Rodger will complete her third and final year as Research Awards Judging Panel Chair.

We are looking forward to continuing to see the subcommittee thrive, including through expanding the educational resources available to members and beyond. The Education and Scientific subcommittee is at the core of BHIVA activities, including in supporting conference delivery, the membership with educational content, and in obtaining funding to support BHIVA's research, implementation science, and international educational exchange programmes.

BHIVA EXTERNAL RELATIONS SUB-COMMITTEE REPORT

*Dr Matthew Page,
Chair, External Relations Sub-Committee*

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

Organisation structure

The External Relations committee membership changes have been maintained since its restructuring in 2021.

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, Radio (BBC Radio 4, BBC Radio 5, City Radio, Virgin Radio Pride), television (Talk TV

October 2023 saw the Landmark endorsement for the People First Charter - Lancet HIV. It has since been adopted by numerous organisations internationally.

BHIVA is still in ongoing discussions with the British Boxing Board of Control regarding a ban on boxers living with HIV.

We continue to promote the external BHIVA Equity, Equality Diversity and Inclusion (EEDI) review

We have successfully completed the rounds of media training for BHIVA Executive committee in an attempt to expand our resource to rapid response news items.

Statements

BHIVA have produced position statements on the use of the shingles vaccine for people living with HIV (2023).

Social Media

The External Relations Committee continues to manage BHIVAs social media accounts, which include Twitter, Facebook and Instagram, as well as the HIV Medicine Journal Twitter account. There continues to be growth in followers on all platforms and continues to be an effective method for dissemination of information, and communication with members and external organisations. In this Jun 2023, we have additionally opened a BHIVA LinkedIn account which is doing well.

We have opted to pay for one off analytics for conferences to obtain key information which demonstrates social media impact to our stakeholders.

Succession planning ongoing for BHIVA tweeters – successfully filled posts for present tweeter roles.

Looking Ahead – 2023 and onwards

- Succession planning – key members stepped down from roles – Current vacancy for BHIVA External Relations Vice Chair.
- Successful handover of HIV Medicine social media accounts following the stepping down of the previous tweeter.
- Dr Matthew Page has been successful in his application to remain as BHIVA External Relations Chair.
- We continue to explore avenues to expand the reach of BHIVAs messaging beyond the existing audience

BHIVA GUIDELINES SUB-COMMITTEE REPORT

*Dr Clare van Halsema, Chair
Guidelines Sub-Committee*

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 a rapidly changing area of health, we provide rapid guideline updates as needed.

Dr Stuart Flanagan took on the chair role in autumn 2023, after Dr Clare van Halsema completed a three-year term. Dr Angela Bailey continued as vice chair and Dr Cathy Nieman Sims continues her permanent role as guidelines coordinator.

The guidelines subcommittee has continued to meet virtually and has agreed not to return to face to face meetings following the COVID pandemic.

Guideline development

A newly updated chapter of the opportunistic infections guideline, being updated chapter by chapter, was published in 2023, on the clinical management of pyrexia of unknown origin.

The full guidance on antiretroviral therapy from 2022 was updated in 2023 with a clarification on cardiovascular risk assessment. The tuberculosis guideline, now undergoing full review, was updated with a change based on a systematic review and to align with WHO on the timing of antiretroviral therapy for people taking TB treatment.



Rapid guidance on statins for people living with HIV, following the REPRIEVE study was published in November 2023. It generated some discussion and feedback, including a letter from a group of cardiologists, and an update was published in early 2024. This is a new area of practice, in which BHIVA has rapidly responded to new research findings.

Rapid guidance usually does not undergo consultation, but feedback is invited using a form alongside the guidance on the BHIVA website. However, we did invite consultation on the rapid guidance on opt-out testing, in view of the importance, lack of published evidence and range of opinions.

Work is ongoing on full guideline updates in viral hepatitis, immunisation, monitoring, HIV in pregnancy and now tuberculosis, in 2024.

Abridged versions of guidelines are published on the BHIVA guidelines app.

Position statements

A position statement was published on shingles vaccine for people living with HIV in December 2023 in response to changes in national recommendation for shingles vaccine

NICE accreditation

We held NICE accreditation for our guideline process until December 2023. NICE has now reviewed its accreditation process and has terminated it as of July 2024. We continue to adhere to the principles of excellence in evidence-based, unbiased guideline production as set out in the guideline development manual.

2024 plans and actions so far

Work is ongoing on chapters of the opportunistic infection (OI) guideline, including non-tuberculous mycobacteria, OIs in pregnancy, central nervous system OIs.

The tuberculosis guideline update has begun.

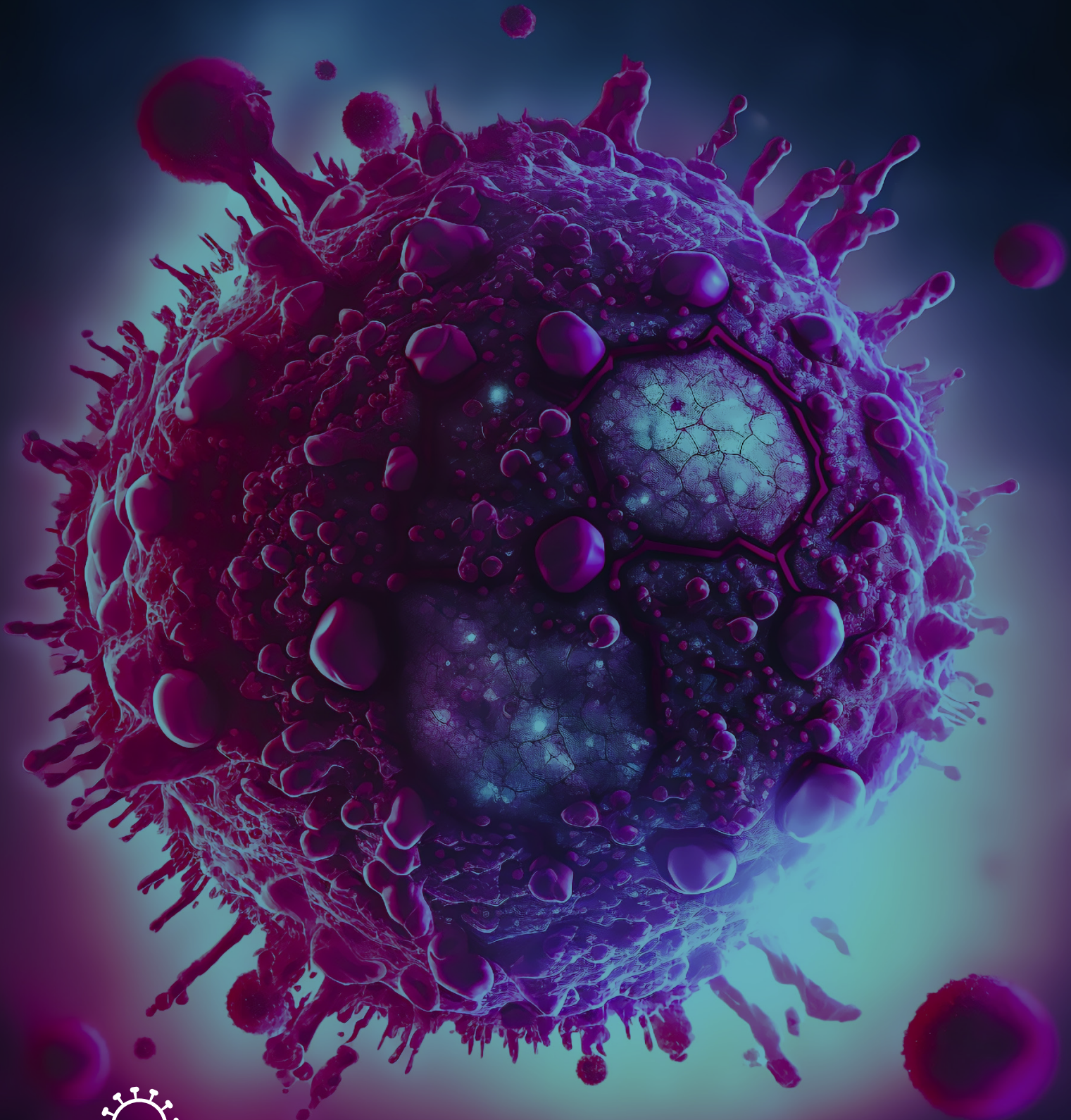
E-learning modules on the various chapters are written – and the non-tuberculous mycobacteria module is ready as the chapter is published.

A new guideline has been agreed to support engagement in care – the “not in care” guidelines..

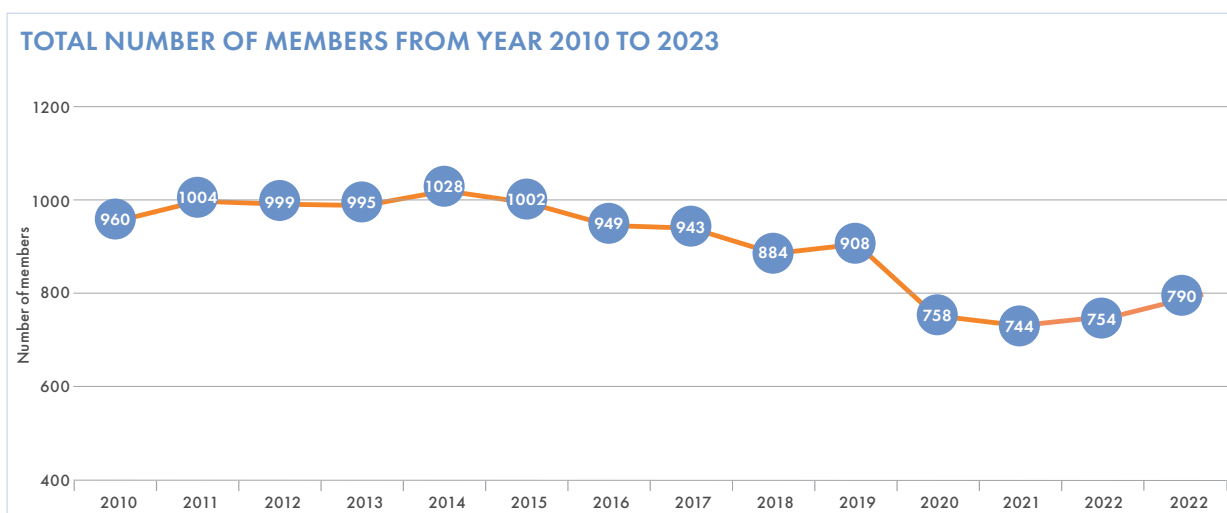
The updated pregnancy guideline is in the final stages of consultation.

With new members of the Guidelines Sub-committee including community representatives, trainee member and members responsible for the app, linkage with the education group for modules, we continue to produce guidance that is of great value to the HIV community.



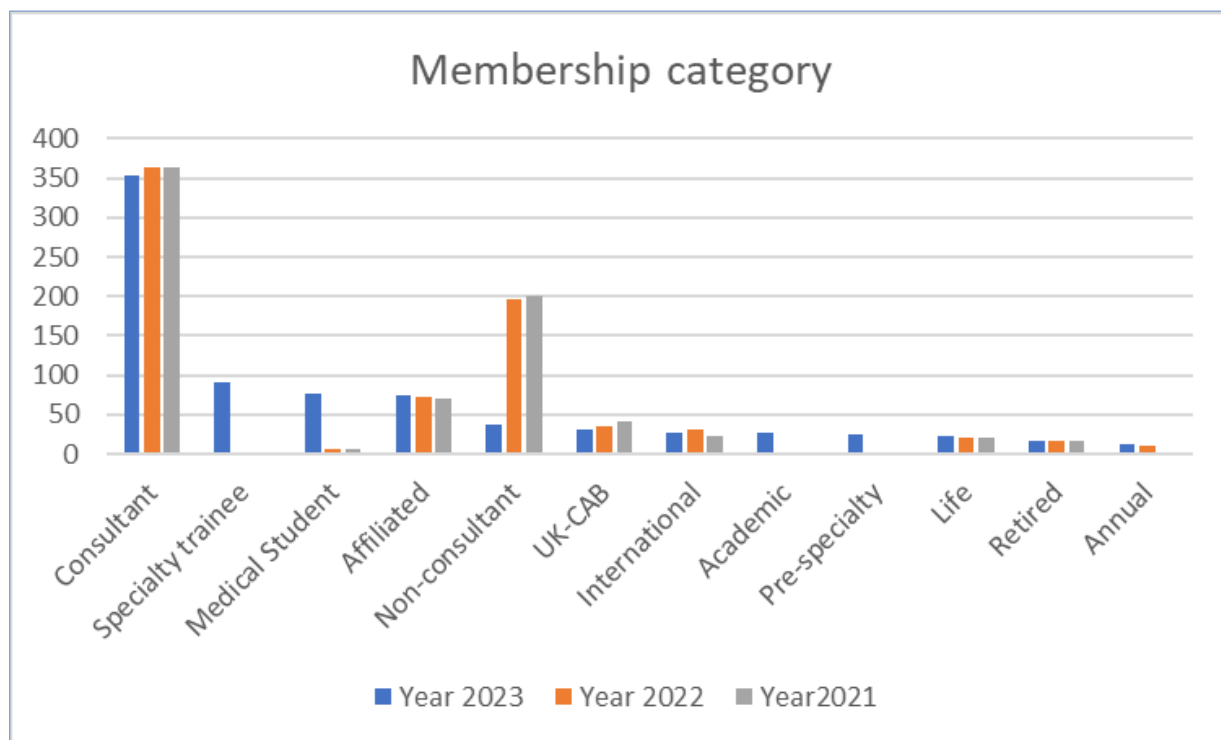


BHIVA membership annual report to 31 October 2023

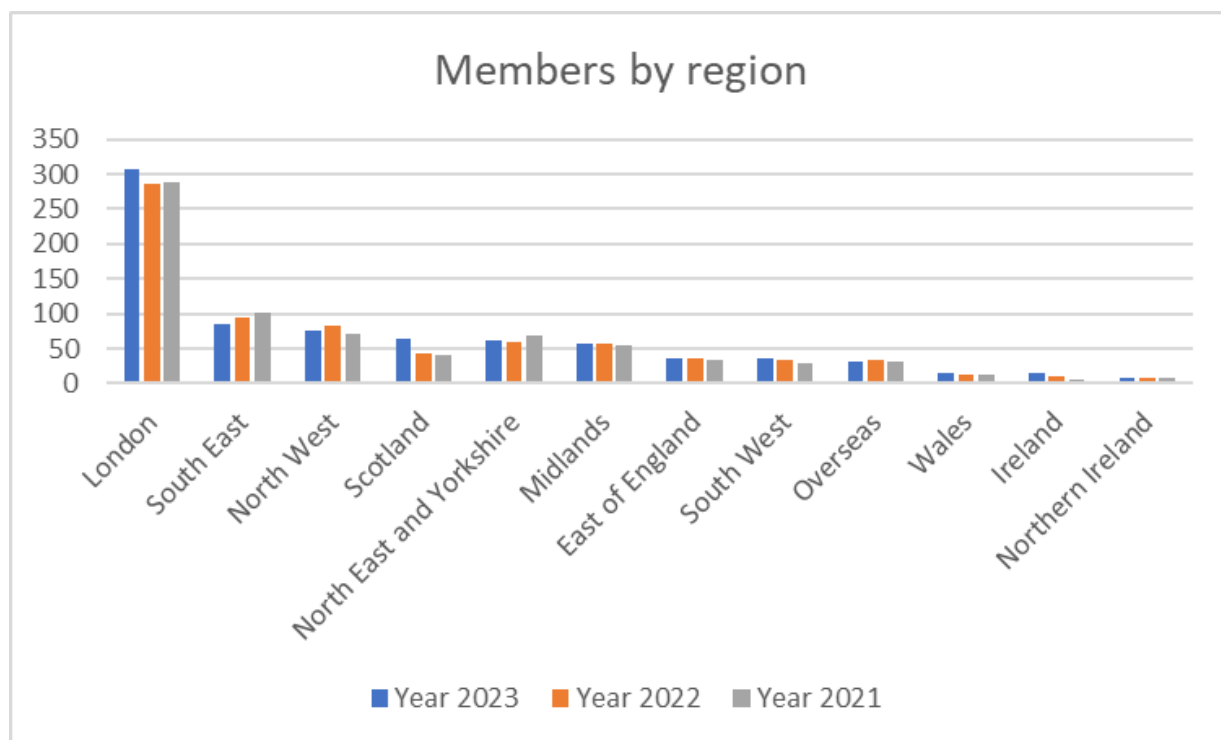


COMPARISONS OF CATEGORY AND REGION

MEMBERSHIP CATEGORY	2023		TREND	2022	
	No	%		No	%
Consultant	354	45%	↓	364	48%
Specialty trainee	91	11%	N/A	0	0%
Medical student	76	10%	↑	7	1%
BHIVA Affiliated	74	9%	↓	73	10%
Non-consultant	37	5%	↓	196	26%
BHIVA UK-CAB	30	4%	↓	36	5%
BHIVA International (HMIC/ LMIC)	26	3%	↓	31	4%
Academic, Clinical, Health or Population Scientist	26	3%	N/A	0	0%
Pre-specialty trainee	25	3%	N/A	0	0%
Life member	22	3%	=	20	3%
Retired consultant	17	2%	=	16	2%
Annual member	12	2%	↑	11	1%
Total BHIVA members	790	100%		754	100%



COMPARISONS OF CATEGORY AND REGION



SUMMARY OF MEMBERS NOT RENEWING BY 31 OCTOBER 2023

MEMBERS NOT RENEWED	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Total cancellations	33	18	19	39	20	23	29	40	39	33	40	38
Not renewed (lapsed)	127	69	94	212	101	149	116	112	109	79	99	79
Total	160	87	113	251	121	172	145	152	148	112	139	117

REASON FOR CANCELLATION	YEAR 2023		TREND	YEAR 2022	
	No	%		No	%
Retired	14	43%	↑	6	33%
No reason given/Other	7	21%	↓	5	28%
Medical Student unsubscribed	5	15%	N/A	0	0%
Parental leave	4	12%	↑	3	17%
Financial pressures	2	6%	↓	0	0%
No longer working in HIV	1	3%	↓	3	17%
Sabbatical leave	0	0%	↓	1	5%
Total cancelled members	33	100%		18	100%

PREVIOUS MEMBERSHIP CATEGORY	YEAR 2023		TREND	YEAR 2022	
	No	%		No	%
Affiliated	15	9%	↑	9	10%
Consultant	46	29%	↓	18	21%
International	12	7%	↓	3	3%
Medical student	6	4%	↑	1	1%
Non-consultant	65	41%	↑	45	52%
Retired	4	3%	↑	5	6%
UK-CAB	12	7%	↑	6	7%
Total non-renewed members	160	100%		87	100%

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 specialty 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 sub-committees. Each sub-committee manages the activities of the charity and is led by a chair and vicechair. Under the sub-committees also sit a variety of specialist working and writing groups, led by an elected or appointed BHIVA member, who has specific responsibilities and bring a depth of knowledge and expertise to the sub-committees.

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:

- Chiva
- British Dietetic Association HIV Care Specialist Group (BDA)
- HIV Pharmacy Association (HIVPA)
- National HIV Nurses Association (NHIVNA)
- 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.
- HIV Glasgow Conference



Financial review

BHIVA continues to face some financial headwinds arising from increased costs and downward pressure on income.

Increased costs have largely been driven by inflation and relate to increases in conference venue costs, operational costs, and pay uplifts for staff involved in, for example, the production of guidelines. Income from HIV medicine remained reasonably stable in 2023, but it is anticipated that this will fall in 2024. While membership has increased in number, owing to the type of membership class, there has been a slight fall in income from this source. There has also been a modest fall in overall income from the conferences, although registration has held up well. BHIVA has benefited from a modest increase in pharmaceutical sponsorship, which remains an important source of annual income.

Overall, BHIVA remains in a reasonably good financial position and there are no serious concerns about our ability to continue charitable activities in the near future. Further scrutiny of costs continues as well as looking at opportunities to raise income. Work towards a more granular approach to budgeting has been undertaken in 2024 and will continue in 2025. Major risks to BHIVA's continuing charitable activities remain the reduction in pharmaceutical company sponsorship and wider economic uncertainty.

There has been a modest decline in net cash and cash equivalents held by BHIVA and it is anticipated that this will continue in 2024 to cover costs such as the website redesign. There was a small improvement in the value of and return on the investment fund. It is anticipated that this will accelerate in 2024, although significant uncertainty remains about future performance, in the context of current economic and geopolitical circumstances.

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.



*Financial Statements
for the year ended
31 December 2023*



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LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Professor Y Gilleece
Dr T Barber
Dr D Clutterbuck
Dr L N Siriwardena
Dr H Pintilie
Ms N Naous
Dr C Emerson
Dr K Childs
Mr J R Jaquiss
Dr N Mackie
Dr D Chadwick
Professor C Sabin
Dr I Reeves
Dr J Underwood

Charity number

1170707

Principal address

BHIVA Secretariat, Spirella Building, Bridge Road , Letchworth Garden City, Herts SG6 4ET

Independent examiner

UHY Hacker Young
Suite 501
The Nexus Building
Broadway
Letchworth Garden City
Herts
SG69BL

Bankers

National Westminster Bank plc, 190 The Broadway, Muswell Hill, London N10 3SO
Santander Bank, Bootle, Merseyside L30 4GB

Solicitors

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

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

Financial review

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is a company limited by guarantee

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Professor Y Gilleece

Dr T Barber

Dr D Clutterbuck

Dr L N Siriwardena

Dr H Pintilie

Ms N Naous

Dr C Emerson

Dr K Childs

Mr J R Jaquiss

Dr N Mackie

Dr D Chadwick

Professor C Sabin

Dr I Reeves

Dr J Underwood

Recruitment and appointment of trustees

[Details of method of recruitment and appointment of trustees.]

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to XX day's purchases, based on the average daily amount invoiced by suppliers during the year.

Organisational structure

[Details of organisational structure.]

The trustees' report was approved by the Board of Trustees.

.....
Dr I Reeves

Trustee

Date:

28/05/2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRITISH HIV ASSOCIATION

I report to the trustees on my examination of the financial statements of British HIV Association (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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



Alison Price FCA
Suite 501
The Nexus Building
Broadway
Letchworth Garden City
Herts
SG6 9BL

Dated: 28 October 2024

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	2	30,025	-	30,025	480	43,780	44,260
Charitable activities	3	777,793	-	777,793	783,468	61,500	844,968
Investments	4	31,442	-	31,442	30,558	-	30,558
Total income		839,260	-	839,260	814,506	105,280	919,786
Expenditure on:							
Raising funds		-	-	-	12,354	-	12,354
Charitable activities	5	998,133	5,554	1,003,687	941,049	20,709	961,758
Total expenditure		998,133	5,554	1,003,687	953,403	20,709	974,112
Net gains/(losses) on investments	8	146,412	-	146,412	(312,918)	-	(312,918)
Net income/(expenditure) and movement in funds		(12,461)	(5,554)	(18,015)	(451,815)	84,571	(367,244)
Reconciliation of funds:							
Fund balances at 1 January 2023		1,894,018	121,992	2,016,010	2,345,833	37,421	2,383,254
Fund balances at 31 December 2023		1,881,557	116,438	1,997,995	1,894,018	121,992	2,016,010

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

CIO STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	2	30,025	-	30,025	480	43,780	44,260
Charitable activities	3	777,793	-	777,793	721,371	61,500	782,871
Investments	4	31,422	-	31,422	30,558	-	30,558
Total income		839,240	-	839,240	752,409	105,280	857,689
Expenditure on:							
Raising funds		-	-	-	12,357	-	12,357
Charitable activities	5	993,431	5,554	998,985	798,558	20,709	819,267
Total expenditure		993,431	5,554	998,985	810,915	20,709	831,624
Net gains/(losses) on investments	8	146,412	-	146,412	(312,918)	-	(312,918)
Net income/(expenditure) and movement in funds		(7,779)	(5,554)	(13,333)	(371,424)	84,571	(286,853)
Reconciliation of funds:							
Fund balances at 1 January 2023		1,960,639	121,992	2,082,631	2,332,063	37,421	2,369,484
Fund balances at 31 December 2023		1,952,860	116,438	2,069,298	1,960,639	121,992	2,082,631

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 19 form part of these financial statements.

CONSOLIDATED BALANCE SHEET AS AT 31 DECEMBER 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	10		-		32
Investments	11		1,621,712		1,509,302
			<u>1,621,712</u>		<u>1,509,334</u>
Current assets					
Debtors	13	380,432		296,595	
Cash at bank and in hand		459,381		540,946	
		<u>839,813</u>		<u>837,541</u>	
Creditors: amounts falling due within one year	14	<u>(463,530)</u>		<u>(330,865)</u>	
Net current assets			376,283		506,676
Total assets less current liabilities			<u>1,997,995</u>		<u>2,016,010</u>
Net assets excluding pension liability			<u>1,997,995</u>		<u>2,016,010</u>
			<u> </u>		<u> </u>
The funds of the charity					
Restricted income funds	16	116,438		121,992	
Unrestricted funds		1,881,557		1,894,018	
		<u>1,997,995</u>		<u>2,016,010</u>	

The notes on pages 9 to 19 form part of these financial statements.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 12/01/2024


Dr I Reeves
Trustee

Company registration number (England and Wales)

CONSOLIDATED BALANCE SHEET AS AT 31 DECEMBER 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	10		-		32
Investments	11		1,621,712		1,509,302
			<u>1,621,712</u>		<u>1,509,334</u>
Current assets					
Debtors	13	470,332		436,519	
Cash at bank and in hand		423,026		464,846	
		<u>893,358</u>		<u>901,365</u>	
Creditors: amounts falling due within one year	14	(445,772)		(328,068)	
Net current assets			<u>447,586</u>		<u>573,297</u>
Total assets less current liabilities			<u>2,069,298</u>		<u>2,082,631</u>
Net assets excluding pension liability			<u>2,069,298</u>		<u>2,082,631</u>
The funds of the charity					
Restricted income funds	16	116,438		121,992	
Unrestricted funds		1,952,860		1,960,639	
		<u>2,069,298</u>		<u>2,082,631</u>	

The notes on pages 9 to 19 form part of these financial statements.

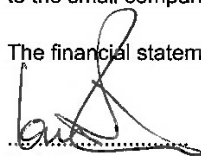
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 25/01/2024



Dr I Reeves
Trustee

Company registration number (England and Wales)

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash absorbed by operations	20		(147,009)		(99,612)
Investing activities					
Purchase of investments		(246,284)		(32,502)	
Proceeds from disposal of investments		280,286		80,559	
Investment income received		31,442		30,558	
Net cash generated from investing activities			65,444		78,615
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(81,565)		(20,997)
Cash and cash equivalents at beginning of year			540,946		561,943
Cash and cash equivalents at end of year			459,381		540,946

The notes on pages 9 to 19 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost basis except for the modification to a fair value basis for certain financial instruments as specified in the accounting policies.

Basis of consolidation

The results of BHIVA Trading Ltd have been consolidated on a line by line basis.

1.2 Going concern

In light of the cost of living crisis, the trustees have assessed whether the use of going concern is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable company to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. In particular, the trustees have considered the charitable company's forecasts and projections and have taken account of pressures on fee income. After making enquiries, the trustees have concluded that there is a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. The charitable company therefore continues to adopt the going concern basis in preparing its financial statements.

1.3 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are reserves which have been earmarked for particular uses by the trustees.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.4 Income

Grants are recognised as income over the period to which they relate. Any grant funding received in advance is recognised as deferred income on the balance sheet.

All other incoming resources are recognised when the charity is entitled to the income, there is certainty of receipt and the monetary value can be measured with reasonable accuracy.

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. In pursuit of its charitable objectives, the Charity 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 Charity 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 Charity 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 Charity and it is probable that those conditions will be fulfilled in the reporting period.

1.5 Expenditure

Expenditure is accounted for on an accruals basis. Overheads and other costs not directly attributable to particular projects are apportioned to the relevant funds based on management estimates of the amount attributable to that activity in the year, either by reference to staff, time or space occupied, as appropriate.

Costs relating to a particular activity are allocated directly and others are apportioned on an appropriate staff basis. All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designated to reflect the use of the resources.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	3 years straight line
-----------	-----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

Interests in subsidiaries are initially measured at cost and subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals are recognised immediately in profit or loss.

A subsidiary is an entity by the charitable company. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities are initially measured at transaction price.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Taxation

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

The trading subsidiary is not exempt for corporation tax purposes. The tax currently payable is based on the taxable profit for the year. Taxable profit differs from net profit in the profit or loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

1.12 Significant judgements and estimates

No items in these financial statements include significant judgements and estimates that management has made in the process of applying these accounting policies or that have a significant risk of causing material adjustment to the book value of assets and liabilities within the next financial year.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

2 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations	25	-	25	-	280	280
Grants	30,000	-	30,000	480	43,500	43,980
	<u>30,025</u>	<u>-</u>	<u>30,025</u>	<u>480</u>	<u>43,780</u>	<u>44,260</u>

3 Income from charitable activities

	Unrestricted 2023 £	Total 2023 £	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £
Membership Subscriptions	103,137	103,137	106,480	-	106,480
Major Sponsorship Fees	156,000	156,000	142,700	-	142,700
HIV medicine royalty & DAIG subscription	173,666	173,666	166,044	-	166,044
Conference registration fees	120,500	120,500	101,312	-	101,312
Exhibition stands	223,490	223,490	263,740	-	263,740
Other conference income	500	500	692	11,500	12,192
MAC AIDs Fund	-	-	-	50,000	50,000
Miscellaneous income	500	500	2,500	-	2,500
	<u>777,793</u>	<u>777,793</u>	<u>783,468</u>	<u>61,500</u>	<u>844,968</u>
Analysis by fund					
Unrestricted funds	777,793	777,793	783,468	-	783,468
Restricted funds	-	-	-	61,500	61,500
	<u>777,793</u>	<u>777,793</u>	<u>783,468</u>	<u>61,500</u>	<u>844,968</u>

4 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from listed investments	23,635	29,665
Interest receivable	7,807	893
	<u>31,442</u>	<u>30,558</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

5 Expenditure on charitable activities

	Total Funds 2023 £	Total Funds 2022 £
Direct costs		
Subsides to affiliated associations and donations	10,000	10,000
Research awards	20,352	9,103
Conferences, courses and events	503,562	475,001
National clinical audit	28,780	27,488
HIV medicine, guidelines and educational tools	52,638	85,770
Website and app development and maintenance	38,223	35,295
	<u>653,555</u>	<u>642,657</u>
Share of support and governance costs (see note 6)		
Support	350,132	319,101
	<u>1,003,687</u>	<u>961,758</u>
Analysis by fund		
Unrestricted funds	998,133	941,049
Restricted funds	5,554	20,709
	<u>1,003,687</u>	<u>961,758</u>

6 Analysis of support costs

	Total 2023 £	Total 2022 £
Secretariat fees	214,144	212,325
Establishment, committee and communications	64,781	43,432
Accountancy and bookkeeping fees	9,160	13,691
Auditors remuneration	9,400	9,000
Legal and professional fees	42,079	21,353
Bank and currency charges	3,713	4,167
Irrecoverable VAT	6,823	14,947
Depreciation	32	186
	<u>350,132</u>	<u>319,101</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

7 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 (2022: £Nil). During the year, trustees received reimbursed expenses or had expenses paid directly to a third party on their behalf totalling £11,460 (2022: £36,224).

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

8 Gains and losses on investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Gains/(losses) arising on:		
Revaluation of investments	131,631	(309,015)
Sale of investments	14,781	(3,903)
	<u>146,412</u>	<u>(312,918)</u>

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes. The trading subsidiary is not exempt for corporation tax purposes.

10 Tangible fixed assets

Group and CIO

	Computers £
Cost	
At 1 January 2023	1,656
At 31 December 2023	<u>1,656</u>
Depreciation and impairment	
At 1 January 2023	1,624
Depreciation charged in the year	32
At 31 December 2023	<u>1,656</u>
Carrying amount	
At 31 December 2023	<u>-</u>
At 31 December 2022	<u>32</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

11 Fixed asset investments

Group and CIO

	Listed investments £
Cost or valuation	
At 1 January 2023	1,509,302
Additions	246,284
Valuation changes	146,412
Disposals	(280,286)
	<hr/>
At 31 December 2023	1,621,712
	<hr/>
Carrying amount	
At 31 December 2023	1,621,712
	<hr/> <hr/>
At 31 December 2022	1,509,302
	<hr/> <hr/>

All investments are carried at their fair value. Investment in equities and fixed interest securities are all traded in quoted public markets, primarily in the London Stock Exchange. Holdings in common investment funds, unit trusts and open-ended investment companies are at 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 Charity is operating an investment policy that provides a degree of diversification of holdings within different shares and unit trust investments. The charity 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 charity 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 charity 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 £14,781 and unrealised revaluation gains of £131,631.

12 Subsidiaries

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.

Name of undertaking	Registered office	Company number	Class of shares held	Holding
BHIVA Trading Ltd	Devonshire Business Centre, Works Road, Letchworth, SG6 1GH	12353562	Ordinary	100%

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

12 Subsidiaries

(Continued)

The aggregate capital and reserves and the result for the year of subsidiaries was as follows:

Name of undertaking	Profit/(Loss) £	Capital and Reserves £		
BHIVA Trading Ltd	(4,682)	(71,299)		
13 Debtors	Group 2023 £	Group 2022 £	CIO 2023 £	CIO 2022 £
Amounts falling due within one year:				
Trade debtors	211,198	137,959	211,198	122,886
Amounts owed by subsidiary undertakings	-	-	89,167	154,167
Other debtors	57,230	34,758	57,963	35,589
Prepayments and accrued income	112,004	123,878	112,004	123,877
	<u>380,432</u>	<u>296,595</u>	<u>470,332</u>	<u>436,519</u>
14 Creditors: amounts falling due within one year	Group 2023 £	Group 2022 £	CIO 2023 £	CIO 2022 £
Corporation tax payable	3,148	3,148	-	-
Deferred income	185,631	30,320	185,631	30,320
Trade creditors	235,192	257,217	235,192	257,652
Other creditors	17,210	(37)	2,600	(121)
Accruals	22,349	40,217	22,349	40,217
	<u>463,530</u>	<u>330,865</u>	<u>445,772</u>	<u>328,068</u>
15 Deferred income	Group 2023 £	Group 2022 £	CIO 2023 £	CIO 2022 £
Deferred income is included within:				
Current liabilities	<u>185,631</u>	<u>30,320</u>	<u>185,631</u>	<u>30,320</u>
Movements in the year:				
Deferred income at 1 January 2023	30,320	55,400	30,320	55,400
Released from previous periods	(30,320)	(55,400)	(30,320)	(55,400)
Resources deferred in the year	<u>185,631</u>	<u>30,320</u>	<u>185,631</u>	<u>30,320</u>
Deferred income at 31 December 2023	<u>185,631</u>	<u>30,320</u>	<u>185,631</u>	<u>30,320</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
Website development fund	2,980	-	(1,900)	1,080
Gilead podcasts fund	27,617	-	(3,654)	23,963
Gilead Pakistan fund	3,190	-	-	3,190
Gilead best of Croi & ViiV Research awards	88,205	-	-	88,205
	<u>121,992</u>	<u>-</u>	<u>(5,554)</u>	<u>116,438</u>
Previous year:	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
Website development fund	2,980	-	-	2,980
Gilead podcasts fund	27,617	-	-	27,617
Gilead Pakistan fund	3,190	-	-	3,190
Gilead best of Croi & ViiV Research awards	3,634	105,280	(20,709)	88,205
	<u>37,421</u>	<u>105,280</u>	<u>(20,709)</u>	<u>121,992</u>

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

Research awards fund

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

Website development fund

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

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.

Gilead Pakistan Fund

Gilead Sciences Inc. has partnered with 12 leading companies in Pakistan as part of the Corporate Coalition for Viral Hepatitis Elimination in Pakistan (CCVHEP) program to support the Government of Pakistan's effort to eliminate viral hepatitis in Pakistan by 2030. This funding was specifically used by the charity to cover the costs of 3 people to attend a conference and speak on behalf of BHIVA training with the Pakistan military.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	Gains and losses	At 31 December 2023
	£	£	£	£	£
General funds	1,960,641	839,240	(993,431)	146,412	1,952,862
Trading subsidiary	(66,623)	20	(4,702)	-	(71,305)
	<u>1,894,018</u>	<u>839,260</u>	<u>(998,133)</u>	<u>146,412</u>	<u>1,881,557</u>
Previous year:	At 1 January 2022	Incoming resources	Resources expended	Gains and losses	At 31 December 2022
	£	£	£	£	£
General funds	2,332,063	752,409	(810,913)	(312,918)	1,960,641
Trading subsidiary	13,770	62,097	(142,490)	-	(66,623)
	<u>2,345,833</u>	<u>814,506</u>	<u>(953,403)</u>	<u>(312,918)</u>	<u>1,894,018</u>

18 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Investments	1,621,712	-	1,621,712
Current assets/(liabilities)	259,845	116,438	376,283
	<u>1,881,557</u>	<u>116,438</u>	<u>1,997,995</u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
At 31 December 2022:			
Tangible assets	32	-	32
Investments	1,509,302	-	1,509,302
Current assets/(liabilities)	384,684	121,992	506,676
	<u>1,894,018</u>	<u>121,992</u>	<u>2,016,010</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

19 Related party transactions

A trustee was paid £nil (2022: £13,602) for providing media services to the charity. Services were provided on an arm's length basis.

A trustee was also paid £nil (2022: £14,952) for professional services offered to the charity.

20 Cash generated from operations	2023 £	2022 £
Net income/(expenditure) for the year	(18,015)	(367,244)
Adjustments for:		
Investment income recognised in statement of financial activities	(31,442)	(30,558)
(Gain)/loss on disposal of investments	(14,781)	3,904
Fair value gains and losses on investments	(131,631)	309,015
Depreciation of tangible fixed assets	32	186
Movements in working capital:		
(Increase)/decrease in debtors	(83,837)	159,768
Increase/(decrease) in creditors	132,665	(174,683)
Cash absorbed by operations	(147,009)	(99,612)

21 Analysis of changes in net funds

The charity had no material debt during the year.

23083/1318926

23 October 2024

The Board of Trustees
British HIV Association
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Bridge Road
Letchworth Garden City
Herts
SG6 4ET

UHY Hacker Young
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The Nexus Building
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Also in Cambridge and Huntingdon

Dear Sirs

During the course of our independent examination of your accounts for the year ending 31 December 2023, the following representations were made to us by the management and Council. Please read these representations carefully and if you agree with our understanding, please sign and return a copy of this letter to us as confirmation of this.

Representation

- 1 You acknowledged as trustees your responsibility for making accurate representations to us and for the accounts which we have prepared for the charity.
- 2 You confirmed that all accounting records had been made available to us for the purpose of the independent examination and that all the transactions undertaken by the charity had been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management and trustees' meetings, had been made available to us.
- 3 You confirmed that the charity had no liabilities or contingent liabilities other than those disclosed in the accounts.
- 4 You confirmed that there have been no events since the balance sheet date which required disclosing or which would materially affect the amounts in the accounts, other than those already disclosed or included in the accounts.
- 5 You confirmed that the charity has not had, at any time during the period, any arrangement, transaction or agreement to provide credit facilities (including advances and credits granted by the charity) for trustees, nor to provide guarantees of any kind on behalf of the trustees.

PTO

UHY WKH Limited, trading as UHY Hacker Young, is registered in England and Wales No. 8853746. Regulated by the Institute of Chartered Accountants in England and Wales for a range of investment business activities.

The Company's Directors are referred to as Partners and a list of their names and professional qualifications can be viewed at the Company's registered office and on-line at www.uhy-uk.com/letchworth.

A member of the UHY Hacker Young Group of independent UK partnerships.
A member of UHY International, a network of independent accounting and consulting firms.





Continued

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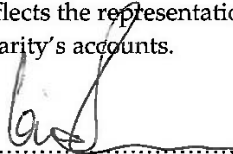
British HIV Association

- 6 You confirmed that you have disclosed to us all related party transactions relevant to the charity and that you are not aware of any further related party matters that require disclosure.
- 7 You confirmed that the charity has not contracted for any capital expenditure other than as disclosed in the accounts.
- 8 You confirmed you are not aware of any possible or actual instance of non-compliance with laws and regulations which provide a legal framework within which the charity conducts its business and which are central to the charity's ability to conduct its business.
- 9 You confirmed that, having considered your expectations and intentions for the next twelve months and the availability of working capital, the charity is a going concern.
- 10 You confirmed the following specific representations made to us during the course of preparing your accounts and our independent examination:
 - a. You confirmed there were no employees during the year
 - b. You confirmed that all liabilities relating to the year ended 31 December 2023 had been fully recognised.

Yours faithfully

UHY Hacker Young

We confirm that we have read and understood the contents of this letter and agree that it accurately reflects the representations made to you by the trustees during the course of preparing the charity's accounts.



On behalf of the board of trustees

Date *25/10/2024*

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British HIV Association

www.bhiva.org