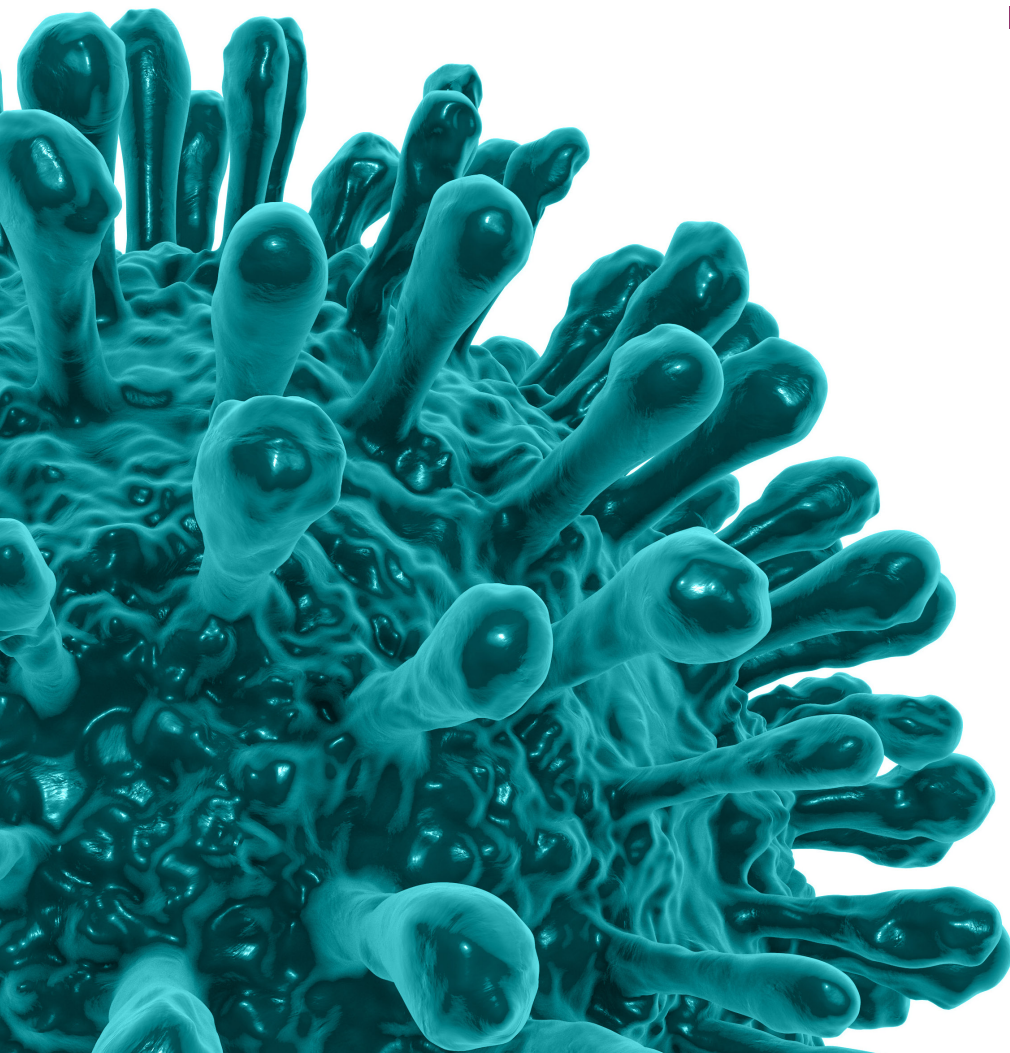


2024

**Trustees' Annual
Report & Accounts**



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Charity information for the year ended 31 December 2024

Trustees retiring on 29 November 2024

- There were no trustees retiring at the date 29 November 2024.

Charity Trustees from 29 November 2024

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 24 November 2023

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 Jeremy Huband, Financial Expert Trustee, appointed 29 November 2024
- Dr Lasanthi Siriwardena, SAS Doctors' Representative Trustee, appointed 29 November 2024
- 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

- TC Group
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 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.

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.

2024 Year in review

Once again BHIVA has embraced its mission to support people living with and affected by HIV.

Our Equity, Equality, Diversity and Inclusion (EEDI) working group held its first webinar, with excellent attendance and feedback. The ethos of EEDI is embedded in every BHIVA subcommittee and the EEDI working group facilitated our achievement of our first appointed Trustee.

Our BHIVA HIV in pregnancy guidelines underwent a complete revision and update and were circulated for public consultation in 2024, with a publication date on our BHIVA website for Summer 2025. We also updated chapters of the opportunistic infections on the clinical management of opportunistic infections in pregnancy, pulmonary opportunistic infections and non-tuberculosis mycobacteria. We published a position statement on measles in people living with HIV in Jan 2024 and updated our Rapid Guidance on statins for people living with HIV but also our guidance on opt-out consent for HIV testing in Emergency Departments.

We launched our newly designed BHIVA website which has been incredibly well received with regards to colour scheme, ease of use and clarity. We continued our strong mainstream media presence on matters relating to HIV, featuring on a wide range of media outlets, including radio and television, as well as social media. BHIVA was proud to attend the first World AIDS Day Event in Downing Street since 2007, hosted by the Prime Minister Sir Keir Starmer.

Our virtual CROI feedback sessions once again garnered excellent feedback with over 350 registrants. We held our BHIVA Spring Conference 2024 in Birmingham with over 750 registrants from the multidisciplinary HIV team, researchers and academics as well as the community. Our first Regional World AIDS Day was hosted by the winning bid from Manchester was a great success. We marched together, we shared our experiences by candlelight

and listened to the wonderful choral remembrance. Our Autumn Conference, held in Bishopsgate, London, once again provided a great venue for speakers, exhibitors and audience alike.

Our audit 2024 project was a national audit of documentation of co-medications and provision of vaccinations but also included communication with GPs, new BHIVA guidance regarding statins and provision of long-acting injectable ART. We surveyed services' policies on documentation of co-medications, and a case-note review of outpatients living seen within the 12 months. Key findings and recommendations were presented at the BHIVA Autumn Conference in November 2024. BHIVA continue to lead the way internationally with our well established and highly regarded Standards of Care.

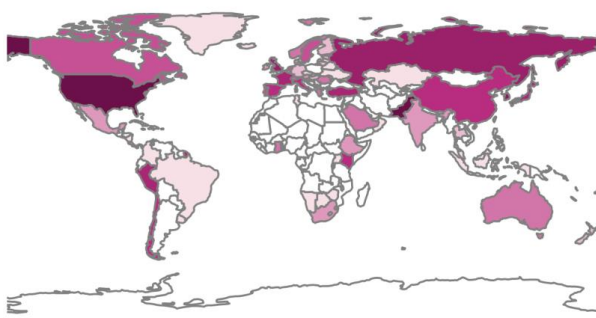
2024 was another busy year for the Education and Scientific subcommittee with the announcement of from a total of 11 high quality applications, four awards were made totalling £53,207. Work continued on e-learning modules and monthly journal club updates in BHIVA Members Matters. We have also expanded our work on the BHIVA international Partnerships Working Group (IPWG).

I have been very proud to have been Chair during this period of incredible work culminating in BHIVA's 2024 activities and achievements!



Circulation

Global reach



In 2024, 4,420 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 2024, our philanthropic initiatives extended low-cost or free access to current content to 4,514 developing world institutions.

Reach by region

Region	2022	2023	2024
Australia & NZ	70	70	69
Canada	93	98	89
China	114	142	139
Europe	1,280	1,250	1,284
Japan	178	173	177
Rest of World	1,846	2,018	1,606
UK	263	265	266
USA	747	784	790
Grand Total	4,591	4,800	4,420

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.

Reach by access type

Sales Model	2022	2023	2024
Institutions with access via a Wiley license	4,588	4,798	4,418
All Journals license	1,036	1,357	1,306
Transformational agreements	1,195	1,581	1,897
Other licenses	2,357	1,860	1,215
Institutions with access via traditional subscriptions	3	2	2
Online	2	1	2
Print and online	0	0	0
Print	1	1	0
Total	4,591	4,800	4,420

In 2024, 4,418 institutions offered access to your journal via a Wiley license, often through a consortium. Of these institutions, 1,306 had access via the 'All Journals license'. 1,897 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.

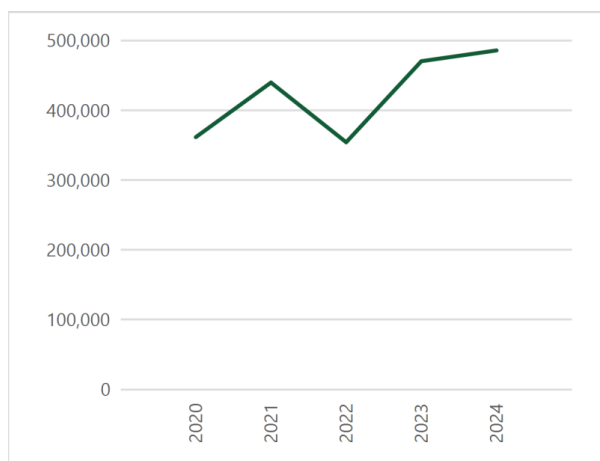
Additional reach: EBSCO

Wiley's arrangement with EBSCO allows us to extend the reach of your journal beyond core academic libraries. In 2024, 1,295 institutions accessed embargoed content of at least one year old from your journal via EBSCO databases.

This is a -1.7% change from 2023.

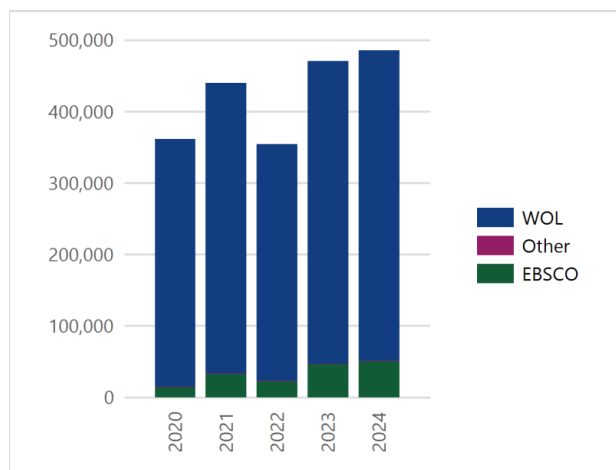
Readership

Article views trend



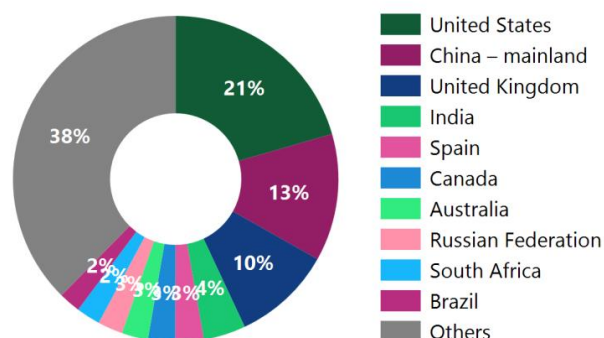
This chart shows the increase in the number of full-text article views for your journal in the period 2020 to 2024. The total includes usage on Wiley Online Library, PubMed, and other third-party databases. Accesses via Wiley Online Library increased (2.5%) in 2024. This compares with a decrease (-0.9%) across all Wiley journals in the Infectious Disease & Microbiology / your subject area.

Reach by region



This chart shows the origin of full-text article views of your journal across Wiley Online Library and other major third party providers.

Top 10 usage countries/regions



This chart shows the top 10 countries/regions from which articles in your journal were accessed via Wiley Online Library in 2024, and the percentage each country/region contributed to total usage. All other countries/regions are combined under “Others”.

Social Media Reach



With over 1,800 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.



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.



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 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 Subcommittee runs a clinical audit program with HIV centres across the UK to improve quality of care. The 2024 project was a national audit of documentation of co-medications and provision of vaccinations. Other areas of focus included communication with GPs, new BHIVA guidance regarding statins and provision of long-acting injectable ART. It included 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. Key findings and recommendations were presented at the BHIVA Autumn Conference in November 2024, with individual feedback reports sent to services.

Planning for the 2025 audit began in the latter part of 2024. The chosen topic was partner notification and the testing of children, as this aligns with key priorities within the HIV action plan. Data from UKHSA highlighted a decline in the number of people testing through partner notification since COVID-19. BASHH were invited to collaborate on this audit, building on our previous joint audit with them on this topic in 2013.

As notable changes in care delivery have taken place since the Covid pandemic, the BHIVA Audit and Standards Committee recognised that a review of the 2018 BHIVA Standards of care for people living with HIV was required. The perception across the committee was that most of the standards likely remain applicable and a full revision was unnecessary, however a review of existing chapters to assess their relevance to current clinical practice and whether the supporting evidence base has since evolved was required. The Audit and Standards Committee will

conduct this review in 2025 so that a proposal can be submitted to the BHIVA executive committee detailing the scope and support requirements to undertake a revision of the standards.

Progress has also continued throughout 2024 on establishing a new BHIVA HIV-2 MDT/virtual clinic, dedicated to the management of people living with HIV-2. This initiative originated from a small audit presented at BHIVA several years ago, during which participants highlighted the value of a national network given the limited number of cases. Updated guidance followed, and recently the working group has provided regular updates. A standard operating procedure has now been drafted, and work is ongoing to arrange its hosting.

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 once 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. At the end of 2024, two new co-chairs were appointed.

Members of the Subcommittee have been updating the process for late diagnosis reviews to ensure alignment with the NHS Patient Safety Incident Response Framework (PSIRF). This includes refining systems for capturing information in a way that integrates with existing mortality review work. The revised approach is scheduled for relaunch in 2025.



BHIVA is collaborating with the British Psychological Society to update psychological support standards for adults with HIV. The updated standards were presented at the BHVA Autumn Conference 2024. Following feedback, they will produce a final version in early 2025 for publication.

Subcommittee 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 were published in a journal paper, [here](#).

Subcommittee members are supporting and advising on the ECDC/EACS Standards of Care. For 2024 these include ART initiation, co-morbidity management, and antenatal screening.

BHIVA Conferences **Sub-committee report**

Professor Caroline Sabin,
Chair Conferences Sub-committee

The first organised events of 2024 were the ever-popular Best of CROI webinars. The Conference on Retroviruses and Opportunistic Infections 2024 was a face-to-face event that took place in Denver in March. 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. The webinars were attended by over 500 delegates, with each event culminating in a live panel discussion with Q&A after the recorded talks. Feedback was excellent with virtually all respondents rating the webinars as good or excellent, and participants appreciating the clarity of the presentations, the enthusiasm of the speakers, and the educational content of the event.

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, which returned to Birmingham. The programme featured a variety of invited speakers covering a range of topics including pre-exposure prophylaxis (PrEP) delivery, cardiovascular disease prevention, hepatitis management, health inequalities and marginalised communities, and the management of low level viraemia, as well as our usual updates on the BHIVA guidelines, our 'What's new in HIV/General Medicine' sessions, and the ever popular case presentation sessions. During the 4 oral abstract sessions, the audience was able to hear the latest research presented by a variety of health care workers and community representatives; and many posters on a diverse ranges of topics. Over the lunchtime periods, attendees were also able to choose from 9 parallel

sessions and sponsored workshops from affiliated organisations and pharma companies. Feedback was again excellent, with delegates commenting on the multidisciplinary nature of the meeting, the person-centred approach and focus on equity, and the value of the networking sessions.

November 2024 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. And on 29th November our BHIVA Autumn Conference was held once again in Bishopsgate, London. With almost 300 delegates, the Autumn Conference had a broad range of speakers exploring research, innovations and programmes and how these can shape our practice and support people living with HIV in the UK.

As always, none of these events would be possible without the huge input, hard work and enthusiasm of the Conferences Committee and of Medivents, particularly Gemma Wilkins, who has supported us throughout the year.

Education and Scientific Sub-committee report

This has been a productive year for the sub-committee with the award of research awards and several educational outputs.

Dr Fiona Cresswell joined as chair of the sub-committee in September 2024, with Tristan stepping down to vice-chair of the sub-committee.

Education

The Education working group, chaired by Dr Ashini Fox, has continued to develop our online resources.

In 2024, E-learning assessment modules based on several chapters of the BHIVA opportunistic infection (OI) guidelines were published. These covered GI infections, Candidiasis, Non-tuberculous mycobacteria, PUO and Kaposi’s Sarcoma. E-learning modules are now 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 as well 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 3.2 in 2024.



Research Awards

Professor Alison Rodger chaired the BHIVA Research Awards Judging Panel for the third time. Three awards are funded by Gilead Sciences and BHIVA members, facilitating 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. From a total of 11 high quality applications, there were four awards made totalling £53,207, as follows:

- **Preclinical validation of a Loop-Mediated Isothermal Amplification (LAMP) point-of-care test for the detection of HIV RNA**, Dr Jasmini Alagaratnam, Chelsea and Westminster Hospital NHS Foundation Trust, London
- **The POWER Study: Projecting the voices of midlife Women in East Sussex with a late diagnosis of HIV**, Dr Kiersten Simmons, University Hospitals Sussex NHS Foundation Trust and Brighton and Sussex Medical School
- **Gut microbiome diversity and its correlation to treatment response in people living with HIV receiving immunotherapy for combined anti-retroviral therapy (cART) refractory Kaposi Sarcoma (KS): insights from the phase Ib StarKap trial**, Dr Claudia Fulgenzi, Imperial College London/Chelsea and Westminster Hospital, London
- **Utility and acceptability of self-collected capillary blood using Tasso® device for HIV viral load testing**, Dr Maithili Varadarajan, Chelsea and Westminster NHS Foundation Trust, London

No one was eligible for the Don Jeffries Research Award this year, but we are planning to make an award in 2025.

Professor Maryam Shahmanesh is chair of the BHIVA Implementation Science Awards judging panel. These awards are supported by ViiV Healthcare. Awards in were last made in 2022 but several projects are still ongoing. An application for further funding for another round of Implementation Science Awards was made to ViiV but funding has not yet been confirmed.

International Partnerships Working Group (IPWG)

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.

At Birmingham in 2024, the annual IPWG lunchtime plenary session at the BHIVA spring conference hosted Dr Dr Maysoon Abdullah Mohammed speaking online from Egypt on behalf of the Sudanese HIV/AIDS Working Group (SHAWG). Dr Abdullah Mohammed was interviewed by her UK-based SHAWG colleague Dr Rasah Omer, GUM consultant in Rotherham NHS Foundation Trust, about the Sudan experience of delivering HIV care during conflict.

Future plans

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. In 2025 there will be an internal reflection on the scope, design and delivery of the research awards with a view to streamlining and optimising the awards and insuring they are as inclusive as possible to BHIVA members. Implementation Science Award: the four active awards that are proceeding will be completing and reporting in the next year. We hope to receive funding from ViiV to support implementation science awards in 2026. The IPWG exchange programme re-opened in August 2025 after a funding hiatus and education activities will continue in the form of e-learning, contribution to conferences and international engagements.



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 (June 2024 to Jun 2025)

Organisation structure

The ER committee membership changes have been expanded upon since its restructuring in 2021. We have now incorporated a representative from the EEDI committee who also has a role within the sub-committee outside of being a representative from the EEDI, and a representative from the HIV Pharmacy Special Interest Group.

Still in need of a External Relations Vice Chair, and a clear succession plan for when Matthew Page vacates his position in 2027.

Campaigns and Impact

Following the success of the "Unsung Heroes" award, we are refining the process with a view to make this an ongoing event embedded within the BHIVA conferences.

Following a statement of support, Specsavers have now changed their messaging/policy re: the removal of earwax (Specsavers turn away patient living with HIV for earwax removal- Canary)

Discussion with British Boxing Board of Control regarding ban on boxers living with HIV are being continued.

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 television (BBC, BBC Persia).

Website

One of the External relations committee members has offered their assistance (in their capacity of being a GP) in the content for the proposed Primary Care page embedded within the BHIVA website

Statements

Continues promotion of guidelines and position statements issued by BHIVA

Social Media

The ER continues to manage BHIVAs social media accounts, which include X, Facebook, Instagram and LinkedIn, as well as the HIV Medicine journal X 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.

We have a BHIVA Canva account to aid the creation of visual content for our social media messaging.

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

Forward Look – 2025 and onwards

Succession planning – key members stepped down from roles –Vacancy remains for BHIVA ER Vice Chair.

Successful handover of HIV Medicine social media accounts following the stepping down of the previous tweeter.

Plans to analyse appropriate use of resources to our social media platforms (i.e. do we need to divert resource away from the X account in view of anecdotal declines in followers, and the movement of people to other social media platforms).

We continue to explore avenues to expand the reach of BHIVAs messaging beyond the existing audience.

BHIVA Guidelines Sub-committee Report

Dr Stuart Flanagan, 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 3-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 since the COVID pandemic, with plans to meet in person at the annual BHIVA conference in Spring 2025.

Guideline development

The management of HIV in pregnancy guidelines underwent a complete revision and update and were circulated for public consultation in 2024. They are due to be published on the BHIVA website in 2025. This complete revision included new sections on HIV screening, prevention, and pre-conception advice, and a more detailed, standalone section on infant feeding. The guidelines emphasise managing care through a multidisciplinary team, offering peer support, and conducting regular mental health assessments. They also highlight new considerations for managing HIV in pregnancy and the postpartum period.

Newly updated chapters of the opportunistic infections guideline (which is being updated chapter by chapter) were published in 2024, on the clinical management of opportunistic infections in pregnancy, pulmonary OIs and non-tuberculosis mycobacteria.

The full guidance on antiretroviral therapy from 2022 was updated in 2023 (on cardiovascular risk) and will have a further update in 2025 to reflect latest evidence for two drug regimens.

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

Rapid Guidance

A Rapid guidance update on statins for people living with HIV, was published in early 2024 following the outcomes of the REPRIEVE study in 2023 and feedback from cardiologists after the first update in late 2023.

Rapid guidance on opt-out consent for HIV testing, as currently used in Emergency Department testing in extremely high prevalence areas, was published in February 2024. The writing group included representatives from BHIVA, BASHH, BIA and RCEM. This will be replaced by the interim update of the testing guidelines when published.

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.



Position statements

A position statement on measles in people living with HIV, was published in January 2024 on the BHIVA website. This was prompted by a recent increase in measles cases in England. This will be replaced by the immunisation guidelines when they are published in 2025.

NICE accreditation

We held NICE accreditation for our guideline process until December 2023. NICE has now reviewed its accreditation process and 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.

2025 plans and actions so far

The pregnancy guidelines were being finalised and out to public consultation in 2024 with aim for publication in 2025 (which was achieved in June 2025).

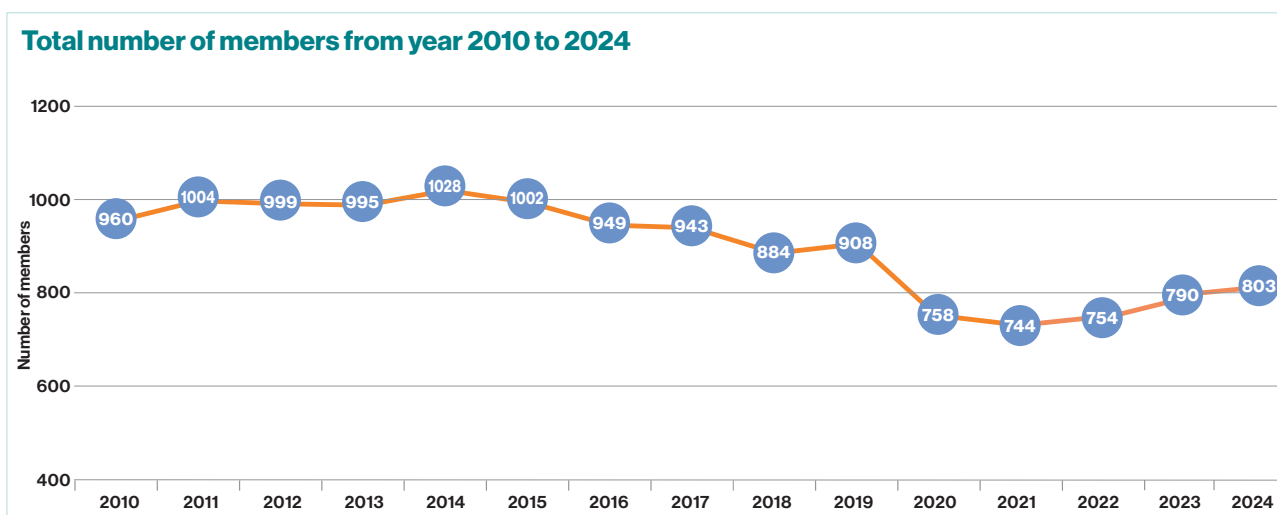
Work is ongoing on full guideline updates on viral hepatitis, immunisation, monitoring and tuberculosis, with aim for publication in 2025. Work continues on a new BHIVA guidelines for people who are not in care. The testing guidelines are being reviewed for an interim update.

With members of the guideline subcommittee 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.

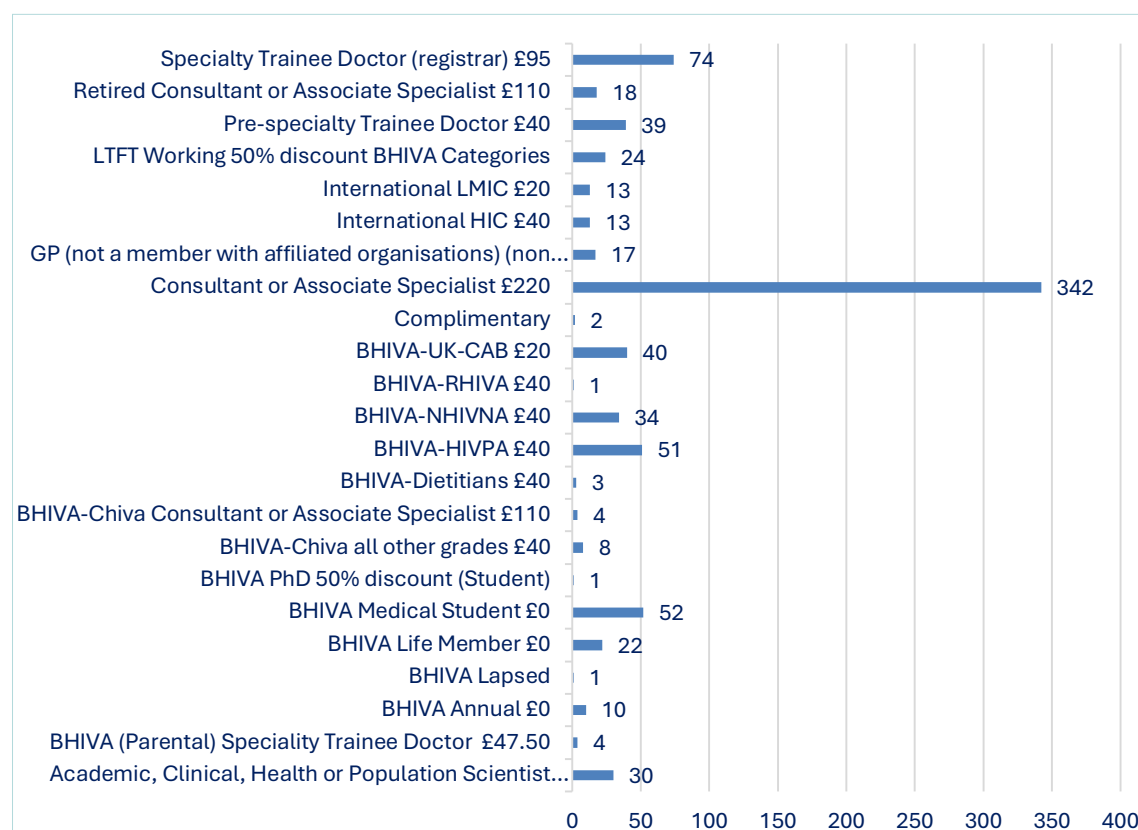




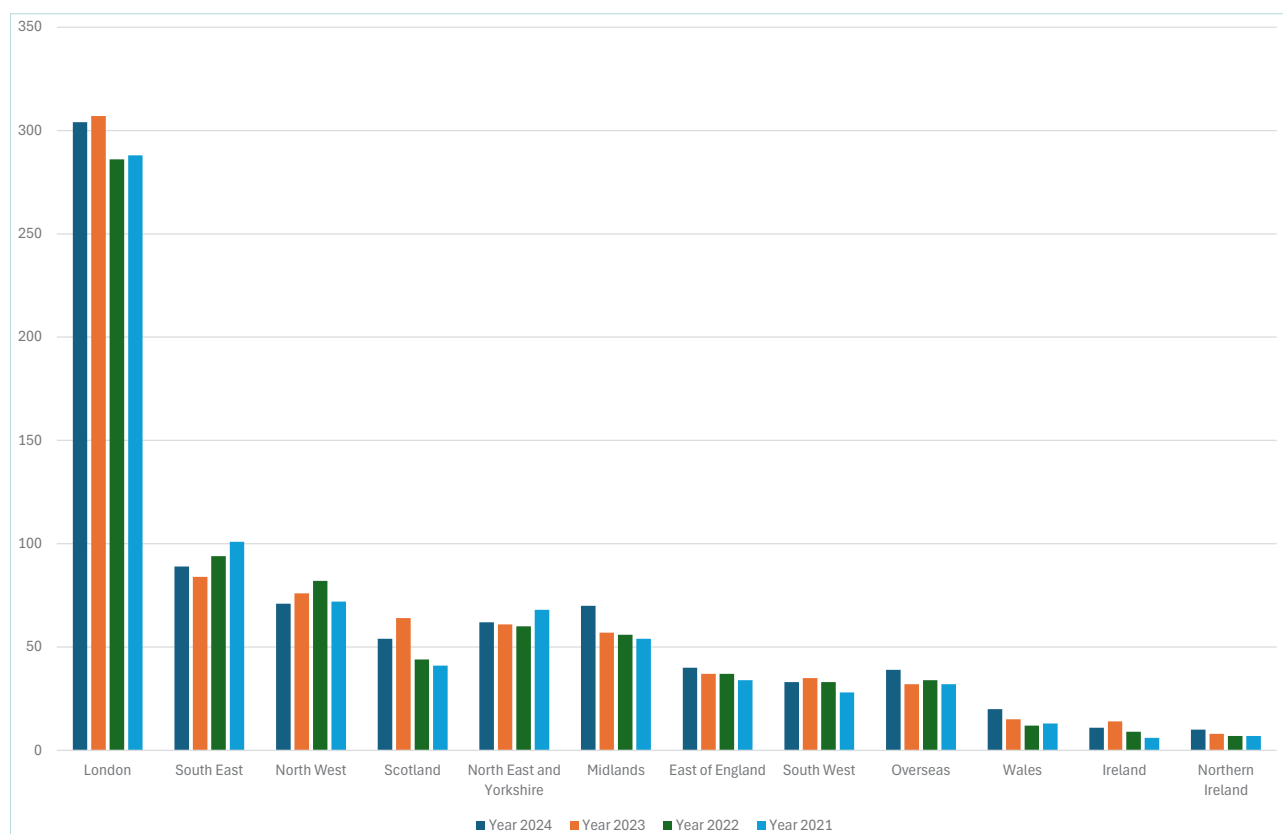
BHIVA membership annual report to 31 October 2024



Membership to 31 October 2024 by category



Membership years 2021 to 2024 by region



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.

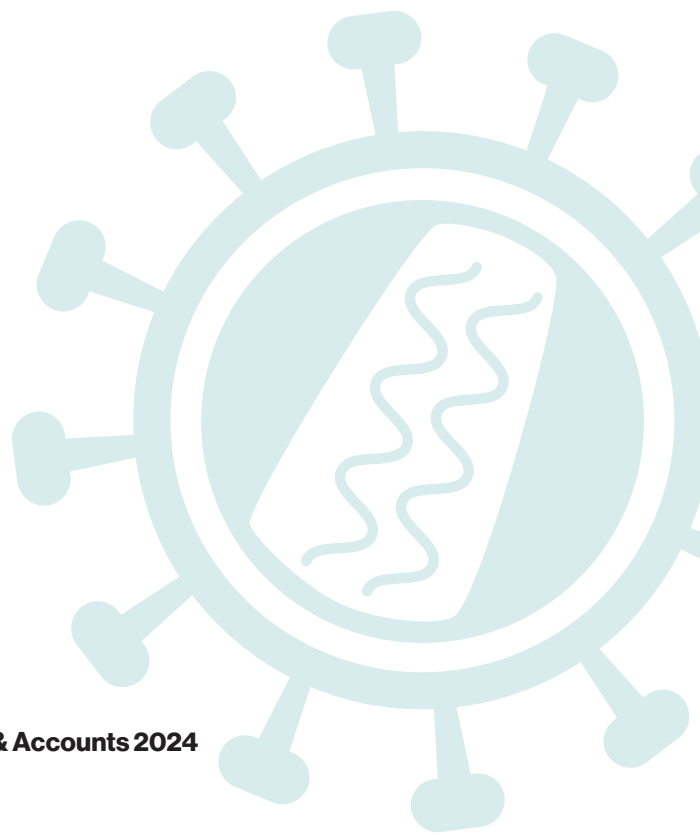
The trustees hold quarterly Executive Committee meetings to review the activities of the charity and consider its plans.

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



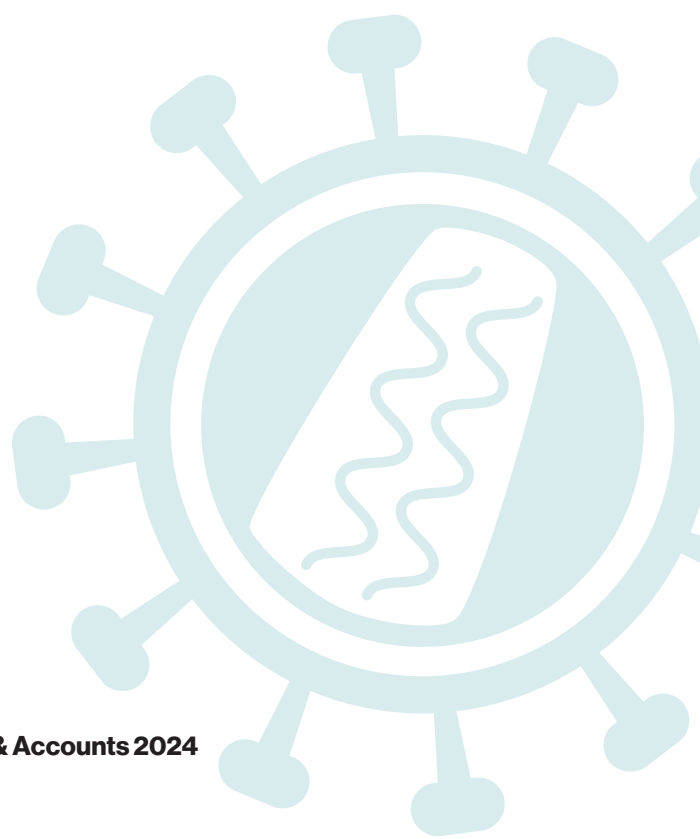
Financial review

Both income and expenditure related to charitable activities rose in 2024. A significant contribution to expenditure related to the project management, development, and delivery of the new BHIVA website. This contributed to most of the imbalance between expenditure and income, with a withdrawal of £100,000 from the investment fund required in order to meet payments for the website, while continuing to deliver BHIVA's core activities, such as the planning of conferences. Membership fees, conference registration fees, and pharmaceutical companies' contribution to conference income, as well as sponsorship fees, remain important sources of income. HIV medicine also generates significant income, though this is declining somewhat – this has been offset by a move to online only access to the journal, reducing costs.

Inflation has contributed significantly to increased expenditure, as, for example, conference venue hire costs increase. The BHIVA executive has taken steps

to scrutinise and reduce administrative and other costs, while carefully reviewing other expenditure. An expenditure approval process for sub-committees has also been implemented. Careful attention has also been given to choice of venue for conference events, as well as to fees charged for both membership and conference registration, while still delivering excellent educational opportunities.

The intention of the Executive committee is to secure a position where core costs are balanced with core income, while additional income, e.g. from the investment fund can be used to make discretionary awards. Moving forwards, budget setting and monitoring financial performance are lead topics on the agenda for BHIVA. While this close focus is warranted, there is no doubt that the charity will be able to deliver its objectives. The reserves policy continues to be that the charity should hold sufficient funds to continue 18 months of charitable activities. The majority of the reserves are held in the investment portfolio.



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.

Approved by the Board of Trustees

Professor Yvonne Gilleece
Chair, British HIV Association (BHIVA)

1st Dec 2025



**Annual report and
unaudited financial
statements for
the year ended
31 December 2024**



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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 JR 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

TC Group
Suite 501
The Nexus Building
Broadway
Letchworth Garden City
Herts
SG6 3TA

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

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 2024.

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.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 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. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. 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 Companies Act 2006.
- 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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements 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 3TA

Dated:

**Consolidated statement of financial activities
including income and expenditure account
for the year ended 31 December 2024**

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	2	20,000	56,956	76,956	30,025	-	30,025
Charitable activities	3	817,927	-	817,927	777,793	-	777,793
Investments	4	35,762	-	35,762	31,442	-	31,442
Total income		873,689	56,956	930,645	839,260	-	839,260
Expenditure on:							
Charitable activities	5	1,077,938	44,452	1,122,390	998,133	5,554	1,003,687
Total expenditure		1,077,938	44,452	1,122,390	998,133	5,554	1,003,687
Net gains/(losses) on investments	9	120,589	-	120,589	146,412	-	146,412
Net income/(expenditure) and movement in funds		(83,660)	12,504	(71,156)	(12,461)	(5,554)	(18,015)
Reconciliation of funds:							
Fund balances at 1 January 2024		1,881,557	116,438	1,997,995	1,894,018	121,992	2,016,010
Fund balances at 31 December 2024		1,797,897	128,942	1,926,839	1,881,557	116,438	1,997,995

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 2024**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:						
Donations and legacies	20,000	56,956	76,956	30,025	-	30,025
Charitable activities	817,927	-	817,927	777,793	-	777,793
Investments	35,735	-	35,735	31,422	-	31,422
Total income	873,662	56,956	930,618	839,240	-	839,240
Expenditure on:						
Charitable activities	1,080,886	44,452	1,125,338	993,431	5,554	998,985
Total expenditure	1,080,886	44,452	1,125,338	993,431	5,554	998,985
Net gains/(losses) on investments	120,589	-	120,589	146,412	-	146,412
Net income/(expenditure) and movement in funds	(86,635)	12,504	(74,131)	(7,779)	(5,554)	(13,333)
Reconciliation of funds:						
Fund balances at 1 January 2024	1,952,860	116,438	2,069,298	1,960,639	121,992	2,082,631
Fund balances at 31 December 2024	1,866,225	128,942	1,995,167	1,952,860	116,438	2,069,298

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 7 to 18 form part of these financial statements.

Consolidated balance sheet as at 31 December 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Intangible assets	11	82,000		-	
Investments	12	1,638,392		1,621,712	
		<u>1,720,392</u>		<u>1,621,712</u>	
Current assets					
Debtors	14	218,629		380,432	
Cash at bank and in hand		279,826		459,381	
		<u>498,455</u>		<u>839,813</u>	
Creditors: amounts falling due within one year	15	<u>(292,008)</u>		<u>(463,530)</u>	
Net current assets		<u>206,447</u>		<u>376,283</u>	
Total assets less current liabilities		<u>1,926,839</u>		<u>1,997,995</u>	
Net assets excluding pension liability		<u>1,926,839</u>		<u>1,997,995</u>	
		<u><u>1,926,839</u></u>		<u><u>1,997,995</u></u>	
The funds of the charity					
Restricted income funds	17	128,942		116,438	
Unrestricted funds		1,797,897		1,881,557	
		<u>1,926,839</u>		<u>1,997,995</u>	

The notes on pages 7 to 18 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 2024.

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

.....
Dr I Reeves
Trustee

Company registration number (England and Wales)

CIO balance sheet as at 31 December 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Intangible assets	11		82,000		-
Investments	12		1,638,392		1,621,712
			<u>1,720,392</u>		<u>1,621,712</u>
Current assets					
Debtors	14	286,757		470,332	
Cash at bank and in hand		279,826		423,026	
		<u>566,583</u>		<u>893,358</u>	
Creditors: amounts falling due within one year	15	(291,808)		(445,772)	
Net current assets			<u>274,775</u>		<u>447,586</u>
Total assets less current liabilities			<u>1,995,167</u>		<u>2,069,298</u>
Net assets excluding pension liability			<u>1,995,167</u>		<u>2,069,298</u>
			<u><u> </u></u>		<u><u> </u></u>
The funds of the charity					
Restricted income funds	17	128,942		116,438	
Unrestricted funds		1,866,225		1,952,860	
		<u>1,995,167</u>		<u>2,069,298</u>	
			<u><u> </u></u>		<u><u> </u></u>

The notes on pages 35 - 46 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 2024.

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

.....

Dr I Reeves

Trustee

Company registration number (England and Wales)

Consolidated statement of cash flows for the year ended 31 December 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash absorbed by operations	22		(237,226)		(147,009)
Investing activities					
Purchase of intangible assets		(82,000)		-	
Purchase of investments		(180,142)		(246,284)	
Proceeds from disposal of investments		284,051		280,286	
Investment income received		35,762		31,442	
Net cash generated from investing activities			57,671		65,444
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(179,555)		(81,565)
Cash and cash equivalents at beginning of year			459,381		540,946
Cash and cash equivalents at end of year			279,826		459,381

The notes on pages 7 to 18 form part of these financial statements.

Notes to the financial statements for the year ended 31 December 2024

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.

1.4 Income

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

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 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.

Notes to the financial statements (continued) for the year ended 31 December 2024

1 Accounting policies (Continued)

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 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation 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:

Website development	5 years straight line (£nil in year of acquisition)
---------------------	---

1.7 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.

1.8 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.

1.9 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible 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).

Notes to the financial statements (continued) for the year ended 31 December 2024

1 Accounting policies

(Continued)

1.10 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.

1.11 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.

1.12 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule of 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.

1.13 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 2024

2 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations	-	-	-	25	-	25
Grants	20,000	56,956	76,956	30,000	-	30,000
	<u>20,000</u>	<u>56,956</u>	<u>76,956</u>	<u>30,025</u>	<u>-</u>	<u>30,025</u>

3 Income from charitable activities

	Unrestricted 2024 £	Unrestricted 2023 £
Membership Subscriptions	98,886	103,137
Major Sponsorship Fees	66,600	66,000
HIV medicine royalty & DAIG subscription	167,293	173,666
Conference income	482,248	433,990
Other conference income	-	500
Miscellaneous income	2,900	500
	<u>817,927</u>	<u>777,793</u>
Analysis by fund		
Unrestricted funds	<u>817,927</u>	<u>777,793</u>

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from listed investments	31,966	23,635
Interest receivable	3,796	7,807
	<u>35,762</u>	<u>31,442</u>

Notes to the financial statements (continued) for the year ended 31 December 2024

5 Expenditure on charitable activities

	Total Funds 2024 £	Grants 2024 £	Total 2024 £	Total Funds 2023 £
Direct costs				
Subsides to affiliated associations and donations	4,919	-	4,919	10,000
Research awards	29,173	-	29,173	20,352
Conferences, courses and events	453,172	-	453,172	503,562
National clinical audit	19,600	-	19,600	28,780
HIV medicine, guidelines and educational tools	99,793	-	99,793	52,638
Website and app development and maintenance	59,655	-	59,655	38,223
	<u>666,312</u>	<u>-</u>	<u>666,312</u>	<u>653,555</u>
Grant funding of activities (see note 6)	-	58,640	58,640	-
Share of support and governance costs (see note 7)				
Support	397,438	-	397,438	350,132
	<u>1,063,750</u>	<u>58,640</u>	<u>1,122,390</u>	<u>1,003,687</u>
Analysis by fund				
Unrestricted funds	1,061,254	16,684	1,077,938	998,133
Restricted funds	2,496	41,956	44,452	5,554
	<u>1,063,750</u>	<u>58,640</u>	<u>1,122,390</u>	<u>1,003,687</u>

6 Grants payable

	Grants 2024 £
Grants to institutions:	
Implementation Science Funding	16,684
International CROI and Best of CROI	41,956
	<u>58,640</u>

Notes to the financial statements (continued) for the year ended 31 December 2024

7 Analysis of support costs

	Total 2024 £	Total 2023 £
Secretariat fees	222,174	214,144
Establishment, committee and communications	66,510	64,781
Accountancy and bookkeeping fees	20,639	9,160
Auditors remuneration	-	9,400
Legal and professional fees	51,317	42,079
Bank and currency charges	5,007	3,713
Irrecoverable VAT	31,791	6,823
Depreciation	-	32
	<u>397,438</u>	<u>350,132</u>

8 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, trustees received reimbursed expenses or had expenses paid directly to a third party on their behalf totalling £2,217 (2023: £11,460).

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

9 Gains and losses on investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Gains/(losses) arising on:		
Revaluation of investments	129,894	131,631
Sale of investments	(9,305)	14,781
	<u>120,589</u>	<u>146,412</u>

10 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.

Notes to the financial statements (continued) for the year ended 31 December 2024

11 Intangible fixed assets

	Website development £
Cost	
At 1 January 2024	-
Additions - separately acquired	82,000
	<hr/>
At 31 December 2024	82,000
	<hr/>
Amortisation and impairment	
At 1 January 2024 and 31 December 2024	-
	<hr/>
Carrying amount	
At 31 December 2024	82,000
	<hr/> <hr/>
At 31 December 2023	-
	<hr/> <hr/>

Notes to the financial statements (continued) for the year ended 31 December 2024

12 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2024	1,621,712
Additions	180,142
Valuation changes	120,589
Disposals	(284,051)
	<hr/>
At 31 December 2024	1,638,392
	<hr/>
Carrying amount	
At 31 December 2024	1,638,392
	<hr/>
At 31 December 2023	1,621,712
	<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 (£9,305) and unrealised revaluation gains of £129,894.

13 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	The Spirella Building, Bridge Road, Letchworth, Herts, SG6 4ET	12353562	Ordinary	100%

**Notes to the financial statements (continued)
for the year ended 31 December 2024**

13 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	2,975	(68,324)

14 Debtors	Group 2024 £	Group 2023 £	CIO 2024 £	CIO 2023 £
Amounts falling due within one year:				
Trade debtors	26,838	211,198	26,838	211,198
Amounts owed by subsidiary undertakings	-	-	68,151	89,167
Other debtors	114,909	57,230	114,886	57,963
Prepayments and accrued income	76,882	112,004	76,882	112,004
	<u>218,629</u>	<u>380,432</u>	<u>286,757</u>	<u>470,332</u>

15 Creditors: amounts falling due within one year	Group 2024 £	Group 2023 £	CIO 2024 £	CIO 2023 £
Corporation tax payable	-	3,148	-	-
Deferred income	1,523	185,631	1,523	185,631
Trade creditors	258,275	235,192	258,275	235,192
Other creditors	-	17,210	-	2,600
Accruals	32,210	22,349	32,010	22,349
	<u>292,008</u>	<u>463,530</u>	<u>291,808</u>	<u>445,772</u>

16 Deferred income	Group 2024 £	Group 2023 £	CIO 2024 £	CIO 2023 £
Deferred income is included within:				
Current liabilities	<u>1,523</u>	<u>185,631</u>	<u>1,523</u>	<u>185,631</u>
Movements in the year:				
Deferred income at 1 January 2024	185,631	30,320	185,631	30,320
Released from previous periods	(185,631)	(30,320)	(185,631)	(30,320)
Resources deferred in the year	<u>1,523</u>	<u>185,631</u>	<u>1,523</u>	<u>185,631</u>
Deferred income at 31 December 2024	<u>1,523</u>	<u>185,631</u>	<u>1,523</u>	<u>185,631</u>

Notes to the financial statements (continued) for the year ended 31 December 2024

17 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 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
Website development fund	1,080	-	(1,080)	-
Gilead podcasts fund	23,963	-	-	23,963
Gilead Pakistan fund	3,190	-	-	3,190
Gilead - ViiV Implementation	88,205	-	(1,416)	86,789
Gilead Exchange grant	-	15,000	-	15,000
ViiV Healthcare - CROI 2024	-	41,956	(41,956)	-
	<u>116,438</u>	<u>56,956</u>	<u>(44,452)</u>	<u>128,942</u>

Previous year:	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 - ViiV Implementation	88,205	-	-	88,205
	<u>121,992</u>	<u>-</u>	<u>(5,554)</u>	<u>116,438</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.

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 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 2024

17 Restricted funds

(Continued)

Gilead - ViiV Implementation

Implementation research capacity amongst UK health care professionals engaged in HIV Research in order to improve the quality of HIV care in the UK.

Gilead Exchange grant

Exchange Fellowships aims to provide funding for up to three exchanges for BHIVA members and an international colleague that will foster links between BHIVA and institutions in lower middle-income countries.

ViiV Healthcare - CROI 2024

Scholarship awards to be made available to senior members of the BHIVA appointed CROI Working Party to attend the Conference on Retroviruses and Opportunistic Infections (CROI). The purpose of the Working Party would be to identify, evaluate and feedback on the key topics /latest research from CROI to healthcare professionals here in the UK. This would be done through a series of CROI Feedback Meetings which will take the format of interactive webinars.

18 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 2024	Incoming resources	Resources expended	Gains and losses	At 31 December 2024
	£	£	£	£	£
General funds	1,952,862	870,514	(1,077,738)	120,589	1,866,227
Trading subsidiary	(71,305)	3,175	(200)	-	(68,330)
	<u>1,881,557</u>	<u>873,689</u>	<u>(1,077,938)</u>	<u>120,589</u>	<u>1,797,897</u>
Previous year:	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>

Notes to the financial statements (continued) for the year ended 31 December 2024

19 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Intangible fixed assets	82,000	-	82,000
Investments	1,638,392	-	1,638,392
Current assets/(liabilities)	77,505	128,942	206,447
	<u>1,797,897</u>	<u>128,942</u>	<u>1,926,839</u>
	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>

20 Related party transactions

At the balance sheet date the company was owed £68,151 by BHIVA Trading Limited. This loan is interest free and repayable on demand.

21 Analysis of changes in net funds

The charity had no material debt during the year.

22 Cash generated from operations

	2024 £	2023 £
Net income/(expenditure) for the year	(71,156)	(18,015)
Adjustments for:		
Investment income recognised in statement of financial activities	(35,762)	(31,442)
Loss/(gain) on disposal of investments	9,305	(14,781)
Fair value gains and losses on investments	(129,894)	(131,631)
Depreciation of tangible fixed assets	-	32
Movements in working capital:		
Decrease/(increase) in debtors	161,803	(83,837)
(Decrease)/increase in creditors	(171,522)	132,665
Cash absorbed by operations	<u>(237,226)</u>	<u>(147,009)</u>



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