



**British Association for Sexual Health and HIV**

**Trustees' report and Financial Statements**

**FOR THE YEAR ENDED**

**31 JULY 2012**

**A Registered Charity  
No. 1099301**

**Registered Address  
1 Wimpole Street  
London W1G 0AE**

**BASHH TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE  
YEAR ENDED 31 JULY 2012**

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**BASHH TRUSTEES' SUMMARY REPORT AND FINANCIAL STATEMENTS  
FOR THE  
YEAR ENDED 31 JULY 2012**

Legal and Administrative Information

Status:

Registered Charity

Registration Number: 1099301

Trustees:

Professor Jonathan Ross  
Dr Imtyaz Ahmed-Jushuf  
Dr Richard Lau

Dr Ann Sullivan  
Mr Michael Bell  
Dr Janet Wilson

Principal Officers:

Dr Keith W Radcliffe  
Dr Rajul Patel  
Dr Janette Clarke

Dr Elizabeth Foley  
Dr Elizabeth Carlin  
Dr Karen Rogstad

Investment Managers:

St James's Place Wealth Management Grp  
St. James's Place House  
1 Tetbury Road  
Cirencester  
GL7 1FP

Sarasin & Partners LLP  
Juxon House  
100 St Paul's Churchyard  
London  
EC4M 8BU

Registered Office and Operations Address:

1 Wimpole Street,  
London, W1G 0AE

Administrative Services

The Royal Society of Medicine Support Services Limited  
1 Wimpole Street,  
London, W1G 0AE

Bankers:

Bank of Scotland,  
33 Old Broad Street,  
London  
BX2 1LB

Auditors:

Farringdon & Co.  
176 Franciscan Rd  
London, SW17 8HH

Solicitors

Stone King LLP  
13 Queen Square  
Bath BA1 2HJ

**BASHH TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 JULY 2012**

**THE ANNUAL ACCOUNTS AND REPORT**

1. Regulations issued under the Charities Acts, require the Trustees to produce Annual Accounts and an Annual Report. The Accounts and Report are public documents and copies may be obtained from the BASHH Secretariat at the Royal Society of Medicine.
2. This constitutes the seventh Annual Report of the Association. It covers the year ended 31<sup>st</sup> July 2012.

**HISTORY OF BASHH: DEVELOPMENT AND CONSTITUTION**

**INAUGURATION OF THE ASSOCIATION**

3. The Association was established on 1<sup>st</sup> April 2003 through the merger of The Medical Society for the Study of Venereal Diseases (MSSVD) (est. 1922) (charity number 264744) and The Association for Genito-Urinary Medicine (AGUM) (est. 1992) (charity number 1064583) and is a registered charity (charity number 1099301). The Association was formally registered with Charity Commission on 15<sup>th</sup> September 2003. At this time, the net assets of the merging charities were transferred to BASHH and then those charities were wound up.

**CONSTITUTION AND RULES**

4. The affairs of the Association are regulated by its Constitution and Rules originally adopted in final form on 31<sup>st</sup> July 2003 by the Foundation Members and Trustees and amended by the meetings of Members, most recently on 9<sup>th</sup> January 2009. Also in place is a Memorandum and Articles of Association, dated 30 September 2011, which details the request for BASHH to be formed into a company under the Companies Act 2006. It also outlines the purpose of the company, which is limited by guarantee, as well as its duties and responsibilities.
5. Copies of the Constitution and Rules, and the Memorandum and Articles of Association, may be obtained from the BASHH Secretariat at the Royal Society of Medicine.

**MEMBERSHIP**

6. Membership was / is open to:
  - 6.1 Each Member of the MSSVD and AGUM charities applying on or before 31<sup>st</sup> July 2003.
  - 6.2 Medical practitioners, scientists in the field of medicine, other healthcare workers and other persons allied to healthcare from anywhere in the world, who have shown a commitment to the specialty. Criteria for commitment to the specialty are that the applicant should be currently working in or have contributed to the specialty or an allied field.
  - 6.3 Fellows and ordinary members who have retired and to those other persons who in the view of the Board have made a significant contribution to the specialty and / or to the BASHH (also to MSSVD and/or AGUM) during their working life.  
but not to corporate bodies, institutions, public bodies or other organisations
7. The Association had 1171 members, (2011: 1123), as at 31 July 2012.

**OBJECTIVES**

8. The objectives of the Association are:
  - 8.1 To promote, encourage and improve the study and practice of the art and science of diagnosing and treating sexually transmitted diseases including all sexually transmitted infections, HIV and other sexual health problems.

8.2 To advance public health so far as it is affected by sexually transmitted diseases and to promote and encourage the study of the public aspects of sexually transmitted diseases including all sexually transmitted infections, HIV and other sexual health problems.

8.3 To advance the education of the public in all matters concerning the medical specialty of Genitourinary Medicine (hereinafter referred to as 'the specialty'), to include the management of HIV infections and the broader aspects of sexual health.

8.4 To promote a high standard in the medical specialty of Genitourinary Medicine to include the management of HIV infections and the broader aspects of sexual health.

#### **PUBLIC BENEFIT**

9. In promoting activities in the furtherance of the above Objectives the Association seeks to ensure that the public benefit through greater understanding of medicine and healthcare in the specialty.

#### **ORGANISATION**

10. The Charity is governed by six Trustees with the General Secretary being responsible for liaison with the Charity Commission on its behalf.

11. The activities of the Association are organised and run by an elected Governing Board supported directly by two Standing Committees which are accountable to the membership through the board, these are:

- i. The Education Committee
- ii. The Clinical Governance Committee

12. Special Interest Groups (SIGs) help to develop the study of sexually transmitted infections and to train medical and other staff in the specialty of Genito-Urinary Medicine through, inter alia, regular meetings of the Association, which are open to non-members.

13. Branches have been created for UK home nations and English regions. These non-autonomous branches have replaced the former divisions of MSSVD and AGUM, and all financial transactions of these branches are now administered and audited through the Association's accounts. It is hoped that further non-autonomous Branches will be created in the future.

#### **14. TRUSTEES**

The Trustees of the Association are:

14.1 The **President** or the **Vice President** elected for two years, the appointment to be confirmed by the Board.

14.2 The **Immediate Past President** in office for two years.

14.3 Two elected **Members of the Governing Board** (other than the General Secretary, Conference and Communications Secretary, Treasurer or any other officer {excluding the President or Vice President and the Immediate Past President}) appointed by the Board for a period of two years but able to be re-appointed for a further consecutive two years.

14.4 One member of the Association not being a member of the Board elected by the members by postal / electronic ballot for a period of two years but able to be re-appointed for a further consecutive two years, referred to as the **Independent Trustee**.

14.5 One **lay trustee** position was approved in January 2008. This person joined the Trustees as a non-member of BASHH.

15. Incumbent Trustees for the period were:-

- Immediate Past President: Dr Imtyaz Ahmed-Jushuf
- Vice President: Dr Janet Wilson
- Member of the Governing Board: Dr Richard Lau & Dr Ann Sullivan
- Independent Trustee and chair: Professor Jonathan Ross
- Lay Trustee: Mr Michael Bell

### **TRUSTEES' RESPONSIBILITIES**

16. The Trustees are responsible for their annual report, and for the preparation of financial statements for each financial year which give a true and fair view of the incoming resources and the application of resources of the charity during the year, and of the state of affairs as at the end of the financial year. In preparing these financial statements, the Trustees are required to:

- ensure that the most suitable accounting policies are established and applied consistently;
- make judgements and estimates which are reasonable and prudent;
- state whether the applicable accounting standards and statement of recommended accounting practice have been followed, subject to any material departures disclosed and explained in the financial statements ; and
- prepare financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

17. The Trustees have overall responsibility for ensuring that the charity has appropriate systems and controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with Charities Acts 2011. They are also responsible for safeguarding the assets of the charity and for their proper application as required by charity law, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- the charity is operating efficiently and effectively;
- all assets are safeguarded against unauthorised use or disposition and are properly applied;
- proper records are maintained and financial information used within the charity, or for publication, is reliable;
- the charity complies with relevant laws and regulations.

18. The Trustees hereby declare that in adopting the attached financial statements they have discharged their responsibilities as outlined above.

## **MANAGEMENT AND ADMINISTRATION**

19 The Governing Board is made up of 18 Members:

- The following five Officers:
  - (i) The President
  - (ii) The Vice President
  - (iii) The General Secretary
  - (iv) The Conference and Communications Secretary
  - (v) The Treasurer

- The Chairman of the Clinical Governance Committee
- The Chairman of the Education Committee

(A nominee of the respective Committee may represent these Board Members when they are unavoidably absent. A representative may not vote at a Board meeting)

- Representative of NCCG doctors (serving for two years)
- Representative of nurses (serving for two years)
- Representative of health advisers (serving for two years)
- Representative of Doctors-in-Training (serving for two years)
- Six Fellows serving for two years (three retiring in rotation each year)
- The Immediate Past President

20. The principal Officers of the Association for the period under report are listed on page 22 of this report.

21. Details of the constituent members of the Board are shown on page 22 as Appendix 1.

22. Administrative and accountancy support to the Board, to the Trustees and to the Officers is provided through a contract with the Royal Society of Medicine Support Services Ltd, which is on a fixed fee basis and is the subject of quarterly review meetings between officers of the BASHH and the RSM.

## **FINANCIAL POSITION**

23. The financial position of the Association for the year ended 31 July 2012 is shown in the full set of Financial Statements on pages 13 to 21. These include; a Statement of Financial Activities (the income and expenditure statement), a Balance Sheet and Notes to the Accounts. The Notes identify the accounting policies adopted by the Trustees and provide more detailed explanations of the figures in the main statements.

24. The Honorary Treasurer's Report on page 11 identifies the key features of the financial position.

25. The Chairman's report and the Secretary's Report below provide further financial and other information about issues relating to the Charity's activities.

The Financial Statements have been audited by Jailesh Patel, Statutory Auditor on behalf of Messrs. Farringdon & Co Ltd, Chartered Certified Accountants and Statutory Auditors, and their audit report is shown on page 12.

Signed for and on behalf of the Trustees:

Signature : \_\_\_\_\_

**Professor J. Ross**  
Trustee

Date : 7 December 2012

Signature: \_\_\_\_\_

**Dr Elizabeth Carlin**  
General Secretary

Date : 7 December 2012



## **Chair of Trustees Report**

Over the past year BASHH has continued to deliver and develop its activities to provide high quality education and training for both specialists and non-specialists involved in sexual health and HIV care. We have had a very successful annual meeting in Brighton, involving a wide range of healthcare workers, and which provided an opportunity to update knowledge and skills in this area of medicine. In addition, our regular program of afternoon/evening lectures continues to provide postgraduate education both for our members and others who have an interest in sexual health. The BASHH training courses provide an opportunity to learn more about sexual health and are supplemented by regional postgraduate meetings which cover the whole of the UK.

As the lead professional body for sexual health, BASHH has been involved in developing policy in the delivery of sexual health services and worked with the related professional Associations and the UK Departments of Health to ensure that a sexual health perspective has been heard. This is particularly important in England at the moment when considerable reform of the healthcare system is occurring.

Over the course of the year a more modern structure has been established for BASHH in the form of an incorporated charity, and the assets and undertakings of the Association will be transferred into the new incorporated structure as from 1<sup>st</sup> August 2012. This new structure provides advantages in relation to contracting of services and clarifying indemnity for the Trustees.

The trustees confirm that they have referred to the guidance contained in the Charity Commissions general guidance on public benefit when reviewing the Association's aims and objectives and in planning future activities.

The Association continues to face considerable financial pressures but through increased efforts in fund raising and reductions in expenditure, has maintained a balanced budget. BASHH continues to grow both in its membership and its activities, to support both specialists delivering care and the general public.

**Professor Jonathan Ross**  
**Chair of Trustees**  
**Date:7 December 2012**

**Dr Janet Wilson**  
**Trustee**  
**Date :7 December 2012**

## **General Secretary's Report**

This is my first report as General Secretary of the British Association for Sexual Health and HIV (BASHH) and covers the year ending 31<sup>st</sup> July 2012.

The past year has once again been a busy one for the Association and BASHH continues to be an active and vibrant organisation.

There have been applications for membership into all categories and it has been good to see that 30% of applications were from non-medical individuals, reflecting our multidisciplinary ethos. Taking into account resignations and deaths, this has resulted in an overall increase in the total membership number to 1171 by 31 July 2012, compared to 1123 members in 2011. Most members reside in the United Kingdom but 50 reside outside.

This year BASHH members have responded to a web-based survey to identify the most important activities of BASHH. This has helped develop a strategic direction for BASHH and has been incorporated into the activities of our Committees, Groups and Regional Branches.

The Association is involved in an extensive array of activities both nationally and regionally. These relate to governance and standards in clinical services; educational activities and special interest groups; media and communication; and increasingly work with patient and public engagement.

BASHH has continued to represent the interests of the specialty in policy discussions nationally across the UK. This has been especially important in England given the on-going widespread reforms to the healthcare system and the planned changes to sexual health commissioning.

BASHH has also continued to deliver and develop its educational activities to provide high quality education and training for multi-disciplinary staff involved in sexual health and HIV care. This supports professional development, helps maintain competency and promotes good clinical practice.

A variety of support services are in place to support the work of the Association and its administration. Over the past year we have developed a service specification for central BASHH administration, membership and financial support services and have assessed our future requirements. Next year the contract for central support services will be tendered to secure high quality services and obtain value for money.

Elections for Officer, Board and Branch Chair positions took place in November 2011 and were completed very efficiently via the Electoral Reform Services using a secure online voting website. It is planned to continue using this election format and to extend it to include proxy voting.

The arrangements to enable the incorporation of BASHH have been satisfactorily completed under the guidance of the Association's solicitors Stone King LLP. This means that from 1 August 2012 BASHH will be a charitable company limited by guarantee. This is a significant move in the modernisation of the organisation. Incorporation means that BASHH will become a separate legal entity and this will provide protection from personal liability for our Trustees, as well as benefits such as increased voting rights for members and simplification of contractual agreements.

I acknowledge the help and assistance provided by the Royal Society of Medicine in managing the membership services and providing secretariat support. I would also like to acknowledge the work of my predecessor, Dr Jan Clarke, and to thank all those working on behalf of BASHH over the past year for their support.

**Dr Elizabeth Carlin**  
**General Secretary**

**Date 7 December 2012**

## **Honorary Treasurer's Report**

This is my first report as Treasurer of British Association for Sexual Health and HIV (BASHH) and covers the financial period ending 31<sup>st</sup> July 2012.

Opportunities to raise income for the Association to support its charitable activities have remained limited both with respect to investment income and sponsorship. However, an on-going review of expenses and generation of savings, plus diversification of sponsorship income have allowed us to generate a small surplus over the year. The education, training, standards and public benefit objectives of BASHH have all been maintained and, in many cases, strengthened. Our joint Spring Meeting in Brighton with the American Sexually Transmitted Diseases Association was particularly successful both scientifically and financially, but the Sexual Dysfunction Group, Colposcopy Group, NCCG meeting and HIV Medicine Group have also generated additional income for the association as well as meeting their educational goals. The Board has agreed to invest in the development of the STIF Competency course which will result in reduced income in the short term but should result in a surplus in the medium to long term.

The trustees invested a further £150 000 in UK Unit Trusts divided equally between St James Place Wealth Management and Saracin & Partners LLP, bringing our total investment to £750,000. The aims of this investment are to achieve medium to long term growth in an environment where investment returns on deposit accounts are limited. The return on this investment has been approximately 3% over the year. In view of the volatility of such investments, a cash reserve of approximately £400 000 has been maintained.

Following advice from our solicitors (Stone King LLP), and as noted in last year's annual report, an incorporated charitable company was established with the objectives of reducing risk for the organisation and individual trustees through the use of a more robust organisational structure. The assets and undertakings of BASHH were transferred to the incorporated charitable company on 1<sup>st</sup> August 2012 and these will therefore be the last accounts for the unincorporated association.

A service support contract which covers administrative support, membership and financial support is currently held with the Royal Society of Medicine. To ensure value for money, this contract will be tendered in the coming year with the aim of ensuring appropriate support for the officers and members of BASHH at the best price available.

My thanks to my fellow officers and trustees, and in particular Dr Elizabeth Carlin as honorary secretary of the Association, for their support and advice over the past year. I would also like to acknowledge the considerable efforts of my predecessor, Dr Raj Patel, in developing and maintaining the robust status of the finances of the Association prior to my taking on the role of treasurer.

I would like to thank all the corporate sponsors who have provided support for educational, scientific and social activities.

I gratefully acknowledge the professional advice available to me over this year. The Association's auditors (Mr Jailesh Patel at Farrington & Co) continue to provide valuable and essential guidance.

In summary, BASHH has remained financially secure over the past year enabling it to deliver against its charitable objectives and expand its activities.

**Prof Jonathan Ross**  
**Honorary Treasurer**  
**Date: 7 December 2012**

## **Independent Auditors' Report to the Trustees of BASHH**

We have audited the financial statements of BASHH for the year ended 31 July 2012 which comprise the Statement of Financial Activities, Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with Sections 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

### ***Respective responsibilities of Trustees and auditors***

As explained more fully in the Trustees' Responsibilities Statement, the trustees are responsible for the preparation of financial statements that give a true and fair view.

We have been appointed as auditors' under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

### ***Scope of the audit of financial statements***

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed the reasonableness of significant accounting estimates made by the trustees, and the overall presentation of the financial statements. In addition, we read all the financial and non- financial information in the Annual Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies, we consider the implications for our report.

### ***Opinion on financial statements***

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 July 2012, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

### ***Matters on which we are required to report by exception***

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

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements;
- sufficient accounting records have not been kept;
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Jailesh Jashbhai Patel – Statutory Auditor  
For and on behalf of  
Farringdon and Co Ltd (Chartered Certified Accountants and Statutory Auditors)  
176 Franciscan Road  
London SW17 8HH

**BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 JULY 2012**

**CHARITABLE FUNDS**

	Notes	Un-restricted Funds £	Restricted Funds £	Endowed Funds £	TOTAL FUNDS £	Total Funds (31 July 2011) £
<b>INCOMING RESOURCES</b>						
<b>Donations and Legacies</b>		-	-	-	-	106
<b>Activities in furtherance of the charity's objects:</b>						
Promoting training and education	2	218,917	-	-	218,917	213,398
Educational meetings and courses	15	668,663	-	-	668,663	535,465
Other Income	14	35,000	-	-	35,000	33,000
<b>Investment income</b>						
Investment and Other Income	3	2,953	54	-	3,007	4,806
<b>Total Incoming Resources</b>		<b>925,533</b>	<b>54</b>	<b>-</b>	<b>925,587</b>	<b>786,775</b>
<b>RESOURCES EXPENDED</b>						
<b>Expenditure in furtherance of the charity's objects:</b>						
Promoting training and education	4	(296,465)	-	-	(296,465)	(296,616)
Educational meetings and courses	4	(556,221)	-	-	(556,221)	(463,775)
Governance costs	7	(26,546)	-	-	(26,546)	(45,961)
<b>Total Resources Expended</b>		<b>(879,232)</b>	<b>-</b>	<b>-</b>	<b>(879,232)</b>	<b>(806,352)</b>
<b>Net incoming resources /(resources expended) for the year</b>		<b>46,301</b>	<b>54</b>	<b>-</b>	<b>46,355</b>	<b>(19,577)</b>
<b>Gains/Losses on investment revaluations and disposals</b>	11	24,294	-	-	24,294	5,707
<b>Net movement in funds for the year</b>		<b>70,595</b>	<b>54</b>	<b>-</b>	<b>70,649</b>	<b>(13,870)</b>
<b>Funds at 1 August 2011</b>		<b>1,182,114</b>	<b>4,086</b>	<b>10,000</b>	<b>1,196,200</b>	<b>1,210,070</b>
<b>Funds at 31 July 2012</b>	16	<b>1,252,709</b>	<b>4,140</b>	<b>10,000</b>	<b>1,266,849</b>	<b>1,196,200</b>

THE NOTES ON PAGES 15 TO 21 FORM PART OF THESE ACCOUNTS

**BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV**

**BALANCE SHEET AS AT 31 JULY 2012**

	NOTES	As at 31.7.12 £	As at 31.7.11 £
<b>FIXED ASSETS</b>			
Tangible Assets	10	0	6,830
Investments	11	780,001	605,707
<b>TOTAL FIXED ASSETS</b>		<b>780,001</b>	<b>612,537</b>
<b>CURRENT ASSETS</b>			
Stock		7,230	8,914
Debtors- Amounts falling due within one year	12	162,004	88,881
Bank & Cash balances		472,787	637,534
		642,021	735,329
<b>CURRENT LIABILITIES</b>			
Creditors - Amounts falling due within one year	13	(155,173)	(151,666)
<b>NET CURRENT ASSETS</b>		<b>486,848</b>	<b>583,663</b>
<b>TOTAL NET ASSETS</b>		<b>1,266,849</b>	<b>1,196,200</b>
<b>FUNDS</b>			
Endowment (Capital) Funds	17	10,000	10,000
Restricted Income Funds	17	4,140	4,086
Unrestricted Funds	17	1,252,709	1,182,114
<b>TOTAL FUNDS</b>	<b>16</b>	<b>1,266,849</b>	<b>1,196,200</b>

Approved for and on behalf of the Trustees:

**Professor J. Ross**

*Treasurer*

Date : 7 December 2012

**Dr Janet Wilson**

*Trustee*

Date :7 December 2012

THE NOTES ON PAGES 15 TO 21 FORM PART OF THESE ACCOUNTS

**BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV**  
**NOTES TO THE ACCOUNTS**  
for the year ended 31 July 2012

**1. ACCOUNTING POLICIES**

***Going Concern***

The financial statements have been prepared on the basis of the charity being a going concern. However as stated in the trustees report the assets and undertaking together with all liabilities obligations and functions of the charity which BASHH is subject to were transferred through a deed to a newly incorporated charitable company (registered company number 7863350 and registered charity number 1148196) named British Association for Sexual Health and HIV. This new company accepted the transfer for no payment and the transfer occurred on 1 August 2012 and therefore these financial statements will be the final statements for BASHH as an unincorporated charity.

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charities financial statements.

***Basis of Accounting***

The accounts have been prepared in accordance with applicable Accounting Standards and the Statement of Recommended Practice Accounting and Reporting by Charities (SORP 2005) issued in March 2005 and the Charities Act 2011. These financial statements are drawn up on the historic cost basis except that investment assets are carried at market value.

***Fund Accounting***

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Association. The permanent endowment funds represent capital, and the income arising forms part of either restricted or unrestricted funds. Restricted funds are subject to specific restrictions imposed by donors.

***Incoming Resources:***

• ***Subscription Fees***

Subscriptions are payable on election, in advance for the Association's Membership Year. Subscriptions for the Membership year ended 31 July 2012, which were not received at the time of preparation of these accounts, are considered to be uncollectable and accordingly no credit is taken into the accounts.

• ***Grants, Donations and Legacies***

Income from donations, legacies and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income; the income is deferred and not included in incoming resources until the preconditions for uses have been met.

Donations, legacies and grants for the general purpose of the Association are included as unrestricted funds. Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Any amount received for activities restricted by the wishes of the donor are taken to "restricted funds" where these wishes are legally binding on the Trustees.

• ***Charitable activities***

Income from charitable activities is included in incoming resources in the period in which the relevant activity has taken place. Income from promoting training and education consists of membership subscriptions received during the year. Income from educational meetings and courses consists of registration fees and sponsorship income from pharmaceutical companies.



**BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV**  
**NOTES TO THE ACCOUNTS**  
for the year ended 31 July 2012

- ***Sponsorship income***

Where sponsorship income received is related to a specific meeting or conference then this income has been accounted for as income arising from those specific activities.

***Resources expended***

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered. Cost of activities in the furtherance of the objectives of the charity includes direct as well as allocated support costs. The various support costs are allocated to charitable activities where these are clearly identifiable to an activity. Where the expenditure relates to several activities then these are allocated in proportion to the income generated by the charitable activity.

***Tangible Assets***

Books purchased in the year are written off to expenditure and not capitalised.

***Website development costs***

Where a website is expected to provide economic benefit through the provision of educational information to beneficiaries of the charity, expenditure on the functionality of the website is capitalised and treated as a tangible fixed asset.

***Stocks***

Stocks of training materials purchased during the year are written off to expenditure. Unsold stocks of training materials produced for sale are included as an asset at the lower of cost or net realisable value.

***Fixed Assets & Depreciation***

Fixed assets are stated at cost or estimated market value at the date of receipt where assets have been donated to the charity.

Depreciation is provided to write off the cost (or market value at the date of receipt) less estimated residual values of all fixed assets over their expected useful lives at the following rates.

Website development costs -	-	25% per annum straight line
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***Fixed asset investments***

Investments are stated at market value as at the balance sheet date. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

***Realised gains and losses***

All gains and losses are taken to the statement of financial activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and opening market value (purchase date if later). Unrealised gains and losses are calculated as the difference between the market value at the year end and opening market value (or purchases date if later). Realised and unrealised gains are not separated in the Statement of Financial Activities.

***Irrecoverable VAT***

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

***Governance Costs***

Governance costs comprise all costs involving the public accountability of charity and its compliance with regulation and good practice. These costs include costs related to the statutory audit and legal fees.

## 2. MEMBERSHIP AND MEMBERS' SUBSCRIPTIONS

Membership Category	Members	Subscriptions Received	Members as at	Subscriptions Received
	31.07.12	2011 – 2012	31.07.11	2010 – 2011
		£		£
Career & Training Grade	335	<b>64,008</b>	340	<b>66,676</b>
Fellow	478	<b>127,055</b>	441	<b>118,401</b>
Retired Fellows	34	<b>1,771</b>	40	<b>2,405</b>
Honorary Life Members	34	<b>0</b>	28	<b>0</b>
Clinical Assistant	77	<b>10,333</b>	79	<b>10,452</b>
Non-Medical Staff	177	<b>11,914</b>	160	<b>11,447</b>
GPs and others	36	<b>3,836</b>	35	<b>4,017</b>
<b>TOTALS</b>	<b>1,171</b>	<b>218,917</b>	<b>1,123</b>	<b>213,398</b>

## 3. INVESTMENT AND OTHER INCOME

	Charity	
	Year to 31.7.12	Year to 31.7.11
	£	£
Bank Interest Receivable	<b>3,007</b>	<b>4,806</b>

## 4. EXPENDITURE INCURRED IN FURTHERANCE OF THE CHARITY'S OBJECTS

	Charitable Activities	Support Costs (note 6)	Total 2012	Total 2011
	£	£	£	£
Promoting training and education (see below)	126,934	169,531	296,465	296,616
Educational meetings and courses (Note 5 & 6)	478,552	77,669	556,221	463,775
<b>TOTALS</b>	<b>605,486</b>	<b>247,200</b>	<b>852,686</b>	<b>760,391</b>

“Promoting training and education” costs of £126,934 above consist of the costs for the publication of two journals sent to Members of BASHH, the journals being the International Journal of STD and AIDS and the other journal being Sexually Transmitted Infections;

## 5. EXPENDITURE INCURRED IN RESPECT OF EDUCATIONAL MEETINGS & COURSES.

CHARITABLE ACTIVITIES		Year to 31.7.12	Year to 31.7.11
		£	£
<b>Special Interest Groups and Branches</b>			
SIG Educational Meetings Expenditure		373,442	322,561
STI Foundation Course		36,308	35,006
Other Educational Meetings Expenditure		33,193	37,874
	SIGs sub-total	442,943	395,441
Branch Educational Meetings Expenditure		35,609	23,488
	Regions sub-total	35,609	23,488
<b>Total Special Interest Groups and Branches Expenditure</b>	Note 15	<b>478,552</b>	<b>418,929</b>
<b>Restricted fund activities</b>		<b>0</b>	<b>161</b>
<b>TOTAL Expenditure in respect of Educational Meeting and Courses</b>		<b>478,552</b>	<b>419,090</b>

## 6. SUPPORT COSTS

	Promoting Training & Education £	Educational Meetings & Courses £
Printing & Postage	962	2,918
RSM Management fees	115,126	1
Travel & Subsistence	1,473	4,987
Other costs	-	20,000
General administration costs	3,430	10,865
Media & Public relations	48,540	38,898
<b>Total this Year 2011-2012</b>	<b>169,531</b>	<b>77,669</b>
<b>Total previous Year 2010-2011</b>	<b>174,901</b>	<b>44,685</b>

## 7. GOVERNANCE COSTS

	Charity	
	Year to 31.07.12 £	Year to 31.07.11 £
BASHH Board Meetings	12,384	11,093
BASHH Trustee Meetings	3,468	4,041
Audit fees	7,115	7,120
Other Professional Fees	2,413	22,542
Insurance costs	1,166	1,166
<b>TOTALS</b>	<b>26,546</b>	<b>45,961</b>

## 8. REMUNERATION OF TRUSTEES

The Trustees were not remunerated for any services they provided to the Association, or on its behalf.

## 9. PAYMENTS MADE TO TRUSTEES

	Year to 31.7.12 £	Year to 31.7.11 £
Travel Expenses and Subsistence; including expenses incurred whilst attending meetings		
Payments were made to 4 trustees ; (2011 ; 5 Trustees)	<b>3,343</b>	<b>2,677</b>

## 10. TANGIBLE FIXED ASSETS

Group and Charity	Website Development	Costs
<b>Cost or Valuation</b>		£
at 1 <sup>st</sup> August 2011		27,105
Additions		-
At 31 <sup>st</sup> July 2012		27,105
<b>Depreciation</b>		
at 1 <sup>st</sup> August 2011		20,276
Charge for the year		6,829
At 31 <sup>st</sup> July 2012		27,105
<b>Net Book Value</b>		
At 31 <sup>st</sup> July 2012		-
At 31 <sup>st</sup> July 2011		6,829

## 11. FIXED ASSET INVESTMENTS

Funds held as investments at 31 July 2012 were as below:

	Charity	
	Year to 31.7.12 £	Year to 31.7.11 £
<b>UK Unit Trusts': Sarasin &amp; Partners and St. James Place</b>		
Market value as at 1 August 2011	<b>605,707</b>	-
<u>Additions – at cost</u>		
Sarasin & Partners : Alpha CIF for endowments (Income Units)	75,000	300,000
St. James Place : Various UK Unit Trusts'	75,000	300,000
	<b>755,707</b>	<b>600,000</b>
Gain / (Loss) in the year	<b>24,294</b>	<b>5,707</b>
Market value as at 31 July 2012	<b>780,001</b>	<b>605,707</b>

All investments made were held in the UK and are held for their investment returns. Fixed asset investments consist of listed UK Unit Trusts managed by Sarasin & Partners LLP and St. James's Place. They are included in the financial statements at market values as at the year end. The total historical cost of these investments is £750,000 (2011 : £600,000).

## 12. DEBTORS / PREPAYMENTS

	Charity	
	Year to 31.07.12 £	Year to 31.07.11 £
Sponsorship, Registration Fees, and amounts due from Joint meetings	104,504	43,155
Pre-Paid RSM Contract fees	48,491	16,856
Meeting and conference prepayments	4,606	20,560
Other debtors	548	358
VAT recoverable	3,855	7,952
<b>Totals</b>	<b>162,004</b>	<b>88,881</b>

## 13. CREDITORS: Amounts falling due within one year

	Charity	
	Year to 31.07.12 £	Year to 31.07.11 £
Journal Publishers	27,927	22,440
Sponsorship and Registration Fees in advance	26,545	51,970
Meeting and Conference Expenses	24,973	24,124
Sundry Creditors	50,895	29,132
Professional Fees	12,315	24,000
Proceeds from Joint Meeting due to FSRH	12,518	0
<b>Totals</b>	<b>155,173</b>	<b>151,666</b>

## 14. OTHER INCOME

	Charity	
	2012 £	2011 £
Grants and Other Similar Income	<b>35,000</b>	<b>33,000</b>

**15. Summary of Income & Expenditure arising from Educational Meetings & Courses.**

Note : Deficits appear in parentheses ( )	<b>Income 2012 £</b>	<b>Expenditure 2012 £</b>	<b>Result 2012 £</b>	<b>Income 2011 £</b>	<b>Expenditure 2011 £</b>	<b>Result 2011 £</b>
<b>Special Interest Groups</b>						
Educational Meetings	3,500	33,193	(29,693)	8,170	37,874	(29,704)
Joint Meetings	44,185	31,255	12,930	10,231	2,719	7,512
BASHH Course in STI & HIV	76,285	68,545	7,740	86,020	72,212	13,808
STIF Course	61,608	36,308	25,300	64,670	35,006	29,664
STIF Competency	15,675	12,951	2,724	23,711	9,639	14,073
Spring Meetings	262,243	128,476	133,767	196,900	125,768	71,132
Colposcopy SIG	16,908	9,899	7,009	-	100	(100)
HIV SIG	-	11	(11)	-	-	-
Herpes Simplex SIG	-	-	-	-	-	-
British Co-Operative Clinical Group	-	-	-	-	-	-
HPV SIG	3,850	3,137	713	-	1,307	(1,307)
Bacterial	13,799	16,701	(2,902)	13,686	6,578	7,108
Sexual Dysfunction Group	19,693	9,667	10,026	-	760	(760)
Adolescent Special Interest Group	2,820	3,547	(727)	-	1,428	(1,428)
Clinical Effectiveness Group	-	979	(979)	-	547	(547)
NCCG Group	43,549	31,819	11,730	35,824	32,786	3,039
National Audit Group	-	6,000	(6,000)	-	5,500	(5,500)
Doctors in Training	16,068	11,345	4,723	10,655	6,585	4,069
Web Team	-	10,634	(10,634)	-	9,416	(9,416)
Media External Communications Group	-	153	(153)	-	202	(202)
Nurses / Health Advisors	-	-	-	-	-	-
BASHH IT Group	-	-	-	-	-	-
HIV Medicine	42,520	26,918	15,602	47,050	44,088	2,962
Mentoring Committee	-	123	(123)	-	852	(852)
Clinical Standards Unit	-	186	(186)	-	244	(244)
Pharmacy Group	-	45	(45)	-	42	(42)
Public Panel	-	710	(710)	-	1,788	(1,788)
Public Health Group	-	179	(179)	-	-	-
MSM SIG	-	162	(162)	-	-	-
<b>Special Interest Groups sub-total</b>	<b>622,703</b>	<b>442,943</b>	<b>179,760</b>	<b>496,917</b>	<b>395,440</b>	<b>101,477</b>
<b>Regional Branches</b>						
East Anglia	-	234	(234)	-	-	-
Ireland	-	-	-	-	-	-
Mersey	-	-	-	-	-	-
Thames North East	1,200	196	1,004	2,625	1,014	1,611
Thames North West	-	-	-	-	-	-
Thames South East	-	-	-	-	-	-
Thames South West	-	-	-	-	-	-
North West	-	155	(155)	426	-	426
Northern	-	30	(30)	-	100	(100)
Oxford	-	4	(4)	-	44	(44)
Scotland	8,662	5,529	3,133	6,053	4,573	1,480
South West	6,012	5,238	774	8,141	3,247	4,894
Trent	950	2,312	(1,362)	7,813	4,394	3,418
Wales	6,422	3,763	2,659	1,702	2,311	(609)
Wessex	5,736	5,613	123	5,087	2,496	2,591
West Midlands	12,045	7,147	4,898	2,680	2,014	666
Yorkshire	4,933	5,388	(455)	4,021	3,295	726
<b>Regional Branches : sub-total</b>	<b>45,960</b>	<b>35,609</b>	<b>10,351</b>	<b>38,548</b>	<b>23,489</b>	<b>15,059</b>
<b>TOTALS</b>	<b>668,663</b>	<b>478,552</b>	<b>190,111</b>	<b>535,465</b>	<b>418,929</b>	<b>116,537</b>

## 16. NET ASSETS OF THE FUNDS OF CHARITY

The Charity's net assets belong to the various funds as follows:

<b>Funds</b>	<b>Fixed Assets</b>	<b>Investments</b>	<b>Net Current Assets</b>	<b>Long Term Liabilities</b>	<b>Fund Balances</b>
	£	£	£	£	£
Endowment funds	-	-	10,000	-	<b>10,000</b>
Restricted funds	-	-	4,140	-	<b>4,140</b>
Unrestricted funds	-	780,001	472,708	-	<b>1,252,709</b>
<b>Total for the year ended</b>	-	780,001	486,848	-	<b>1,266,849</b>

## 17. MOVEMENTS IN THE YEAR: ENDOWMENT, RESTRICTED AND UNRESTRICTED FUNDS

<b>Funds</b>	<b>Balance at 01-Aug-2011</b>	<b>Incoming Resources</b>	<b>Amounts Expended</b>	<b>Investments Gains/(losses)</b>	<b>Balance at 31-Jul-12</b>
	£	£	£	£	£
<b>Endowment Funds</b>					
Capital - Robert S Morton Lecture Fund	<b>10,000</b>	-	-	-	<b>10,000</b>
<b>Restricted Funds</b>					
The Robert S Morton Lecture Fund	<b>3,076</b>	48	-	-	<b>3,124</b>
Cathy Harman Memorial Appeal	<b>1,010</b>	6	-	-	<b>1,016</b>
<b>Unrestricted Funds</b>	<b>1,182,114</b>	925,533	(879,232)	24,294	<b>1,252,709</b>
<b>Total for the year ended</b>	<b>1,196,200</b>	925,587	(879,232)	24,294	<b>1,266,849</b>

The R.S. Morton Lecture Fund represents an endowment from the estate of the late Dr. RS Morton. The fund is to be used by the Trustees of BASHH for the establishment of an annual lecture to be named "The Robert S Morton MSSVD Annual Lecture". The capital amount can be invested at the discretion of the trustees, with the income from this investment forming a restricted fund, to be used for provision of the lecture.

The Cathy Harman Memorial Fund represents donations received in memoriam.

## 18. ONGOING CONTRACTUAL OBLIGATIONS

The Association has a contract with the Royal Society of Medicine for administrative support. The cost to BASHH for this service with effect from 1 October 2008 was £11,883 per month, rising in line with the RPI at yearly intervals. The contract is for a period of four years and expires on 30 September 2012.

The Association has agreed to contract with RSM for preferential membership subscription rates for *the International Journal of STD and AIDS* and with the BMJ Publishing group for subscriptions to *Sexually Transmitted Infections*. The amount payable for the journals by BASHH is based on the number of members receiving the respective journals. The total costs for this financial year are stated as Journal Costs in note 4 above.

## Appendix 1

### BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV ELECTED MEMBERS OF THE BOARD FOR THE YEAR ENDED 31 JULY 2012

<b>Position</b>	<b>Jan 2012 - July 2012</b>	<b>August 2011 - December 2011</b>
<i>President</i>	Dr Janet Wilson	Dr Keith Radcliffe
<i>Vice President</i>	Dr Rajul Patel	Dr Janet Wilson
<i>General Secretary</i>	Dr Elizabeth Carlin	Dr Jan Clarke
<i>Honorary Treasurer</i>	Prof Jonathan Ross	Dr Rajul Patel
<i>Conference and Communications Secretary</i>	Dr Elizabeth Foley	Dr Elizabeth Foley
<i>Clinical Governance Committee Chair</i>	Dr Celia Skinner	Dr Elizabeth Carlin
<i>Education Committee Chair</i>	Dr John White	Dr Karen Rogstad
<i>Immediate Past President</i>	Dr Keith Radcliffe	Dr Imtyaz Ahmed-Jushuf
<i>Doctors in Training in GUM Representative</i>	Dr Andy Williams	Dr Andy Williams
<i>Health Advisors Representative</i>	Ms Ceri Evans	Ms Kathryn Kain
<i>Nurses Representative</i>	Mr Colin Roberts	Mr Colin Roberts
<i>SAS Representative</i>	Dr John Lee	Dr Helen Mullan
<i>Fellow</i>	Dr Jyoti Dhar	Dr Jyoti Dhar
<i>Fellow</i>	Dr Richard Lau	Dr Richard Lau
<i>Fellow</i>	Dr Rak Nandwani	Dr Emile Morgan
<i>Fellow</i>	Dr Cecilia Priestley	Dr Cecilia Priestley
<i>Fellow</i>	Dr Ann Sullivan	Dr Ann Sullivan
<i>Fellow</i>	Prof Helen Ward	Prof Helen Ward
<i>Lay Trustee (non-elected)</i>	Mr David Roberts-Jones	Mr Michael Bell