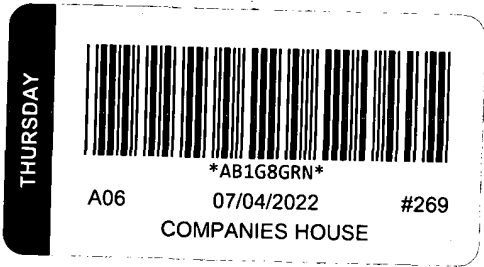


Company number: 07863350
Charity number: 1148196

British Association for Sexual Health and HIV (BASHH)

Report and financial statements
For the year ended 31 July 2021



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British Association for Sexual Health and HIV (BASHH)

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British Association for Sexual Health and HIV (BASHH)

Reference and administrative information

For the year ended 31 July 2021

Company number	07863350
Country of incorporation	United Kingdom
Charity number	1148196
Country of registration	England & Wales
Registered office and operational address	BASHH, C/O Executive Business Support, City Wharf Davidson Road Lichfield Staffordshire WS14 9DZ

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Dr John McSorley	President (until January 2022)
Dr Alan Tang	Vice President (until January 2022)
Dr David Phillips	General secretary
Dr Kaveh Manavi	Treasurer (until January 2022)
Dr Claire Dewsnap	Conference & Communications Secretary (until January 2022)
Dr Sophie Forsyth	Chair – Education committee
Dr Shalini Andrews	Chair – Clinical Governance Committee (until January 2022)
Dr Laura Waters	Fellow to the board (until January 2022)
Dr Rachael Jones	Fellow to the board (until January 2022)
Prof Colm O'Mahoney	Fellow to the board (until January 2021)
Dr Darren Cousins	Fellow to the board (until January 2022)
Dr Carol Emerson	Fellow to the board (until January 2022)
Dr Cecilia Priestly	Fellow to the board (until January 2021)
Dr Sarah Edwards	Fellow to the board (from January 2021)
Prof Claudia Estcourt	Fellow to the board (from January 2021)
Dr Hannah Church	Doctors in Training Rep. to the board (until January 2021)
Dr Luke Cannon	Doctors in Training Rep. to the board (from January 2021)
Ms Ceri Evans	Health Adviser Rep. to the board (until January 2022)
Mr Jodie Walker-Haywood	Nurse Rep. to the board (until January 2021)
Ms Holly Royston-Ward	Nurse Rep. to the board (from January 2021)
Dr Sashidharan Parameswaran	SAS Rep. to the board (until January 2022)
Ms Ruth Lowbury	Lay trustee
Dr Olwen Williams OBE	Immediate past President (until January 2022)

British Association for Sexual Health and HIV (BASHH)

Reference and administrative information

For the year ended 31 July 2021

New Trustees to the Board from January 2022

Dr Claire Dewsnap	President
Dr Kaveh Manavi	Vice President
Prof Matthew Phillips	Treasurer
Dr Christopher Ward	Conference & Communications Secretary
Dr Rona MacDonald	Chair - Clinical Governance Committee
Dr John (Lewis) Haddow	Fellow to the board
Dr Deepa Bansal	Fellow to the board
Dr Matthew Grundy-Bowers	Fellow to the board
Dr Sophie Brady	Fellow to the board
Mr Hubert Ansell Clarke	Health Adviser Rep. to the board
Dr Georgina Forbes	SAS Rep. to the board
Dr John McSorley	Immediate past President

Bankers

Lloyds TSB
PO Box 1000 Andover BX1 1LT

St James' Place Wealth Management PLC
St James' Place House
1 Tetbury Road
Cirencester
GL7 1FP

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

Solicitors

Gibson & Co. Solicitors
77-87 West Road
Newcastle upon Tyne
NE15 6PR

Auditor

Sayer Vincent LLP
Chartered Accountants and Statutory Auditor
Invicta House
108-114 Golden Lane
LONDON
EC1Y 0TL

British Association for Sexual Health and HIV (BASHH)

Trustees' annual report

For the year ended 31 July 2021

The trustees present their report and the audited financial statements for the year ended 31 July 2021.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Purposes and aims

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Public Benefit

The Association has maintained and increased its commitment to public benefit, as demonstrated in this report and referenced in the Object of our Association 'to champion and promote good sexual health and provide education in relation to sexually transmitted infections, HIV and other sexual health problems to the public'. The Association's work, across all sectors of the community, in representing the interests of sexual health services, in advancing public health, in championing and promoting good sexual health and high quality standards of care, as well as providing education to the public and health care professionals, all benefit the public.

BASHH's work in delivering modern educational programmes, developing cutting edge guidance and information commission assured patient resources, and in seeking to support and influence decision makers in local and national government are all aimed at safeguarding high quality, confidential sexual health services for the public benefit. BASHH has a dedicated public engagement group and area of the website.

The BASHH guidelines sit on the public facing side of the BASHH website and are accredited by NICE. The process used by the Association to produce its guidelines was re-accredited by NICE in 2021 and is valid until 2026. The guideline section remains the most visited area of the website. Our Standards for the Management of STIs are widely endorsed and are used by commissioners in service specifications and to measure performance. The Association also provides support to local

British Association for Sexual Health and HIV (BASHH)

Trustees' annual report

For the year ended 31 July 2021

and national government through expert advice, representation and briefing papers to promote good sexual health for the entire health community.

The trustees confirm that the association has fully complied with its duty to have regard to public benefit in accordance with the Charity Commissions public benefit guidance and has met the requirements set out in our Objects.

Objectives, Activities and Performance

The charity's main activities and who it tries to help are described below. All its charitable activities focus on providing high quality education and training, as well as leadership for those delivering sexual health and HIV services, and are undertaken to further the British Association for Sexual Health & HIV's charitable purposes for the public benefit.

Mission Statement

BASHH Aims:

- To be the lead professional representative body for those practising sexual health including the management of STIs and HIV in the UK
- To innovate and deliver excellent tailored education and training to health care professionals, trainers and trainees in the UK
- To determine, monitor and maintain standards of governance in the provision of sexual health and HIV care
- To advance public health in relation to STIs, HIV and other sexual health problems
- To champion and promote good sexual health and provide education to the public

Education Committee

Chair: Dr Sophie Forsyth

The Education Committee is responsible for facilitating the delivery of the BASHH's vision, values and service priorities through education, training and development. The Educational committee (EC) and Special Interest Groups (SIGs) develop and maintain educational programmes providing high levels of specialist training and skill, whilst embracing a wider, more integrated sexual health remit across a wide geographical area and range of healthcare settings.

The COVID pandemic has brought new challenges in delivering education and training which our members have risen to impressively by embracing new technology and going on a steep learning curve to become familiar with new ways of teaching online (when we remembered to "unmute"!) While we have all missed the pleasure of seeing our colleagues in real life there have undoubtedly been advantages as many more BASHH members have been able to access meetings in the convenience of their homes, work places or other far flung locations.

British Association for Sexual Health and HIV (BASHH)

Trustees' annual report

For the year ended 31 July 2021

The Special interest groups (SIGs)

The SIGs lead on the development of educational materials and meetings within their specialist areas. They develop and deliver educational programmes and courses. They also contribute to education and training by generating publications and research, developing guidelines and recommendations in collaboration with other BASHH groups and external organisations, and reviewing and responding to documents on behalf of BASHH. Individual reports detailing specific contributions are available within the BASHH Annual Review.

This year the SIGs provided several well-established courses online such as Genital dermatology, SAS Doctors conference, HIV masterclasses and the Diplomas in GUM and HIV revision courses. There has also been a Virtual Teaching and Training subgroup of the EC convened by Dr Luciana Rubinstein to draw up guidance for running virtual educational events.

Our trainee rep Dr Ellie Crook has been instrumental in establishing the Student and Trainee Association for Sexual Health and HIV this year. STASHH was formed to improve recruitment to Sexual Health & HIV medicine by facilitating clinical & academic opportunities for medical students & Pre-specialty Trainees. They have membership from the majority of medical schools and deaneries and have planned a series of webinars for the second half of 2021.

BASHH scientific meetings

The EC has the responsibility of providing regular Scientific meetings, which are free to BASHH Members. SIGs take it in turn to organise these meetings and they often take a two-part structure, organised by two individual SIGs. They have all been held virtually over the past year with excellent attendance figures and good audience participation via chat.

This year, the autumn meeting was replaced by a BASHH symposium at 34th IUSTI in Bucharest led by the GSM SIG. We used the funds set aside for running the September meeting to support BASHH members with discounted IUSTI registration, giving Doctors in Training, SAS and Nurse and Health advisor members preference when applying for these places.

The January meeting was lead for the first time by the SHAN SIG to great success and also the HSV SIG. The June meeting was organised by ASIG, the Virtual Teaching and Training Group, and the SAC to discuss the new GUM/GIM curriculum. The March meeting was replaced by the BASHH/BHIVA virtual Spring Conference. Podcasts/webcasts of the lectures are available on the BASHH website for members to access in their own time if they were unable to attend the meeting.

Scholarships, Fellowships and Travel awards

The Education Committee supported the BASHH Educational Fellowships which this year were awarded to Drs Jesal Gohil, Natasha Bell, Joseph Heskin, Katie Humphries, Sophie Ross and Claire Pritchard. Dr Su Currie and Dr Katia Prime from the Prison SIG are supervising the 6 projects with help from PHE and other members of the Prison SIG.

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For the year ended 31 July 2021

The BASHH/ISSTD Ison Travel Fellowship was awarded to Dr Jennifer Murira.

The Undergraduate Essay prize winners were Rachel Frackelton and Nazia Siddiqui.

We look forward to seeing our colleagues in the flesh as we return to face to face and hybrid meetings in 2022.

Clinical Governance Committee

Chair: Dr Shalini Andrews

Secretary: Dr Mohamed Ghanem

Membership

This committee consists of regional representative from all of the branches in England, and a representative from the UK devolved nations, Northern Ireland, Scotland and Wales. In addition, there are professional group representatives from Nurses, Health Advisers, Pharmacists, Staff & Associate Specialists, and Doctors in Training. Other groups within BASHH feed into this committee: The Clinical Effectiveness Group, the Clinical Standards Unit, the National Audit Group, the Integrated Information Group and the Web Team.

Objectives

- To implement strategies and policies of BASHH as approved by the Governing Board
- To oversee, set and monitor standards and specifications relating to BASHH
- To identify areas of best clinical practice and promote their adoption whilst recognising local variation in capacity, infrastructure and policy
- To identify regional and individual clinic difficulties and support such services to explore solutions to issues, mobilize support and suggest action plans

Meetings

The Committee holds meetings on the same days as the Scientific Meetings. During the pandemic, the quarterly meetings were held virtually over Zoom or MS.

Significant activities

Spotlight discussions were held on topics generated by representatives. These were

- Sexual Health Service in the times of COVID-19, Current and Future Challenges
- Involving SAS Doctors in BASHH activity
- Increasing regional participation in BASHH

Sexual Health services across the country are faced with incredible challenges with re-setting services during the pandemic. When clinicians are struggling to cope with staff shortage and increasing workload, there is understandable reluctance to take on additional voluntary roles for BASHH such as branch chairs and professional group representatives. Over half the CGC posts were unfilled and it took a lot of effort to find members to take up the posts, although BASHH members

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For the year ended 31 July 2021

are very aware of the importance of these roles for the specialty. The CGC spotlight discussions focused on finding solutions and removing barriers to participation.

Performance/Outputs in the year 2020–2021

The CGC continues to be an effective communication channel between the various BASHH groups/board and the regions. This is particularly important during the pandemic and rapid service changes.

Several clinical governance issues were discussed and addressed. These include having a list of clinic emails available through BASHH for partner notification, QT interval prolongation with moxifloxacin, complex PrEP pathway and sharing supplier information on rarely used drugs in *Genitourinary Medicine*.

The CGC jointly worked with the Special Interest Groups (SIG) to approve national PGDs developed by the Specialist Pharmacist service working group for twelve commonly used medicines in Sexual Health. These are available on: <https://www.sps.nhs.uk/>

The CGC raised concerns about private online providers offering inappropriate testing and treatment for sexual infections. This led to the Bacterial SIG developing a position statement.

Future plans

- To support BASHH commitment to monitor and maintain standards of governance in the provision of sexual health and HIV care
- To support BASHH to lead on the development of coherent holistic sexual health strategies for all four nations in the UK in the next decade.
- To support development of national PGDs
- To extend involvement of Doctors in Training in CGC, to mentor and assist in career development as well as enthuse newer trainees.

Conference and Communications Activity

Secretary: Dr Claire Dewsnap

Objectives

- To deliver Annual national Conference
- To deliver Joint FSRH/BASHH conference annually

Significant activities

Delivered face to face annual Joint BASHH/FSRH conference

- March 11th 2021

British Association for Sexual Health and HIV (BASHH)

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For the year ended 31 July 2021

Delivered joint BASHH/BHIVA conference – virtual annual conference

- 19th–21st April 2021

Delivered vBASHH 2021

- 12th and 13th October

Performance/Outputs in the year 2020–21

FSRH/BASHH conference

- Surplus from Conference £22,649.80 BASHH share £11,324.9
- Total attendees 683
- Evaluation: 87% rated the overall quality of education as Good or Excellent

BHIVA/BASHH conference

- Well attended

Evaluation and final budget report awaited

vBASHH 2021

- over 300 delegates
- formal feedback awaited

Future plans

- Deliver Virtual Joint FSRH/BASHH conference January 2022–
- Plan and deliver either face to face or virtual Annual conference in Summer 2022
- Consider regular Virtual Autumn meeting

Public media and website activities

2020–21 presented unique challenges and responsibilities for BASHH in respect of its public media and website functions. The further evolution of the COVID–19 pandemic dominated the media requests that were received by the BASHH press office, which continues to be managed by M&F Health, who work with the Media Group to facilitate rapid and expert responses to national and regional journalists. Media interest centred upon the impact of lockdown on sexual health and how STI transmission would likely be affected by the easing of restrictions.

Whilst COVID–19 occupied the main area of media interest, there were also requests for expert input into features ranging from issues exploring local authority funding of sexual health services, the roll-out of screening programmes and the publication of 2021 national STI data by Public Health England. M&F Health worked with the BASHH President and Media Group Chair, Dr Mark Lawton, to help draw on appropriate expertise for each individual request to ensure the best-placed members were able to provide input.

British Association for Sexual Health and HIV (BASHH)

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For the year ended 31 July 2021

Efforts have also been made to broaden the scope of expertise that BASHH is able to provide to media outlets. In addition to remaining the 'go-to' organisation for sexual health commentary, the development of the BASHH Clinical Thermometer Series (quantitative and qualitative member surveys assessing key service delivery in the context of COVID-19), has provided a unique source of insight and 'real-time' data that journalists and stakeholders more broadly have found significant value in. These data have not only helped to shape media stories, but have also contributed to national-level planning in the sector, demonstrating the value of continuing to ensure member experience is captured in a structured way.

The fast-moving and complex situation that COVID-19 has created has further emphasised the importance of ensuring that BASHH's public and member-facing website is as up-to-date and comprehensive as possible. A significant amount of time and effort has therefore been invested into populating the website with a wide range of COVID-19 resources, ranging from example business continuity plans and service redesign templates, to clinical information and resources for telemedicine functions.

Alongside 'traditional' media, BASHH also continues to support a strong presence on social media, further growing its number of followers and seeking to engage across a wide range of relevant debate. BASHH's social media presence has been driven by a small group of dedicated members throughout this period, who have done a tremendous job of combining clinical duties with also supporting the delivery of regular and relevant content.

BASHH continues to build its profile across multiple media and information channels, to ensure the organisation can have the maximum impact possible in promoting the interest of members and patients, as well as raising the visibility of the specialty as a whole. Continuing this will be key, with 2022 likely to represent a significant year in respect of new national strategies and commissioning structures across the NHS.

Beneficiaries of our services

BASHH beneficiaries are members of the association and any members of the public or medical profession who access our freely available web resources.

Financial review

2020 was a financially challenging year for BASHH. As the result of COVID-19 lockdown, BASHH had to cancel all its training and educational events between February and September 2020. This has begun to be mitigated in 2021. The impact of COVID-19 on BASHH accounts was a mixed one, reducing BASHH income and expenditure; by 6% and by 4% respectively. As the result, BASHH made a surplus of £2,946 before net gains on investments (2020: surplus of £15,301 before net losses on investments) in the financial year ending on 31 July 2021.

The main drivers of our expenses are our educational meetings and secretariat fees. The reduction in BASHH expenses was mainly the result of cancellation of payments for hiring venues for BASHH

British Association for Sexual Health and HIV (BASHH)

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events because of COVID-19 lockdown; 23% less than that in 2020. BASHH's negotiation of contracts with the publishers of the journals also assisted in this respect.

COVID-19 lockdown put significant strain on BASHH's cash flow during the lockdown period, but there has been recovery overall. BASHH's saving accounts have increased by 18% in 2021.

The value of BASHH investments have increased by £258,426. It is important to note that without the investment income the association's costs currently and during the last couple of years outweigh its income from its normal charitable activities. As we expect a turbulent few years post Brexit for the stock market, and global uncertainty due to sanctions and fuel costs, it would be important to note that our finances may come under strain in the coming years.

Principal funding sources

Income for the charity comes from investments, membership subscriptions, and educational events. Because of the charity's stable financial position, there are no proposals to increase membership fees.

At 31 July 2021, the charity has total reserves of £1,944,840 (2020: £1,696,660). This comprised of £4,150 (2020: £4,150) restricted reserves, £10,000 (2020: £10,000) endowment fund, and £1,930,690 (2020: £1,682,510) unrestricted reserves. Unrestricted reserves have increased by £248,180 (compared to an decrease of £58,124 in 2020) mainly due to positive movement in the investment portfolio.

Reserves policy and going concern

Investment and Reserves policy

The Trustees aim to invest BASHH reserves within Charity Commission guidelines: Taking financial advice where appropriate, giving due continuous and careful consideration of risk / diversification / protection and allowing for sufficient access to maintain a contingency for the running of BASHH.

Guidance Notes:

CC14: Investment of Charitable Funds: Basic Principles (version January 2017)

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/581814/CC14_new.pdf

CC19 – Charities' Reserves (version February 2017)

<https://www.gov.uk/government/publications/charities-and-reserves-cc19>

Reserves

The Trustees' intention is to maintain the level of reserves at an amount sufficient for the Association to function for at least two years in the event that it does not receive any further income. The trustees consider the investments of £1,918,578 (2020: £1,615,474) to form part of the charity's free reserves as they are able to access the income and/or capital as required. Free reserves of £1,930,690 (2020: £1,682,510) are in excess of the reserves policy as costs for the next two years can be covered by disinvesting the investments if required.

Going Concern

BASHH is required to submit a narrative as to its status as a going concern. As mentioned above, there are significant reserves and there are now sufficient reserves that if BASHH were to continue its current spending plans and there were no further income, that could be maintained for at least another two years. That in itself demonstrates that BASHH is a going concern.

In a realistic projection however income will continue, and the main sources of income are Conferences and Membership. The budget projection is based on the assumption that there will not be significant changes to membership fees or volumes of members, and that conferences will be attended in numbers equivalent to number seen in previous years.

The budget projection takes into account a project passed through finance and Governance to commit funds to a Social media Strategy at circa £40,000 a year for up to two years, and at the time of writing there are no other projects of significant spend presented to Finance and Governance.

Investment policy

An amount sufficient for the Association to function for at least one year will be kept in accounts which permit access to funds within a maximum of 3 months.

The balance of reserves will be invested after taking professional financial advice and adopting a low to medium risk approach. BASHH uses two different investment companies (St James' and Sarasin) for managing its investment portfolio).

Banking

BASHH currently has bank accounts with only two providers. These accounts are under review as to whether they provide sufficient flexibility and security.

Review

The Trustees will review this policy whenever appropriate and as a minimum at least annually. This Investment and Reserves Policy was approved by the Trustees on 24 May 2019.

Principal risks and uncertainties

Alan Tang, Vice-President

Reference: Risk Map 2020-2021

BASHH uses a Risk Management Plan as a tool to identify potential risks which the charity may encounter. The plan identifies the source of potential risks, assesses each against criteria of seriousness and likely frequency, and makes recommendations on mitigating the risk including the identification of responsible individual(s). The plan is reviewed annually by the BASHH Finance and Governance Committee before being taken to the Board of Trustees for further amendments and approval.

BASHH reviewed its Risk Management Plan during the year to identify potential risks which the charity may encounter. The plan identifies the source of potential risks, assesses each against criteria of seriousness and likely frequency, and makes recommendations on mitigating the risk including the identification of responsible individual(s). The Risk Matrix was updated by the Finance and Governance Committee on 21 May 2020 and approved by the Board on 29 May 2020. Particular new risks identified were: risks directly to BASHH business and to volatile markets due to the Coronavirus Pandemic. Risks to BASHH reputation from uncontrolled or inappropriate content posted on social media on behalf of BASHH.

Mitigations to reduce risk include:

- Requiring funding proposals submitted to the BASHH Board to include an assessment of risk
- The use of guidance notes to assist BASHH members who run educational events on the charity's behalf e.g. draft contract template, advice on obtaining sponsorship
- Automated collection of educational event fees via the BASHH website
- Annual external financial audit
- Separation of powers via a Scheme of Delegation which is reviewed annually by the Trustees
- Spreading the BASHH investments between two brokers who have diverse portfolios
- Adopting a social media policy for all contributors of social media content.

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Trustees' annual report

For the year ended 31 July 2021

Management of Principal Risks

Risk map page number	High risks	Managed by
4	Conflicts of interest	Annual disclosure, disclosure invitations before every committee meeting, election process, trustee annual training
6	Security of assets	Asset register, insurance policy, investment and reserves policy, due diligence on intellectual property by individual special interest and other groups
6	Budgetary control	[Please also refer to 'financial review' and reserves policy' sections above]. The Finance & Governance Committee (F&G) scrutiny at quarterly meetings, Scheme of Delegation places limits on individual officer discretionary spend while setting out approval process, using an external auditor, quarterly presentation of management accounts to Board of trustees
7	Investment policy	Investment funds reviewed by F&G annually, with input from fund managers
8	Cash flow	Managed according to policies in F&G committee [Please also see 'financial review' and reserves policy' sections above].
9	Dependence on income sources	Managed according to policies in F&G committee [Please also see 'financial review' and reserves policy' sections above].
10	Contract risk - performance, compliance, terms and conditions, conferences	Officers to enforce authorisation procedures before contract agreement
11	Website and social media content	Regular review of content by Webteam and Board

BASHH is strongly committed to the smooth running of its core business over the coming year and delivering on its charitable objectives. The Association will continue to champion the provision of quality, accessible sexual health and HIV services within the mixed commissioning environment with an appropriate workforce and adequate funding. We will provide representation to the national governments and key policy and decision makers, as necessary, for all four nations in the UK.

We will provide a wide range of educational activities to support clinicians to deliver first rate care as in previous years with sufficient financial governance to assure this as a sustainable resource for members and non-members.

British Association for Sexual Health and HIV (BASHH)

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The Association will continue to build on its existing relationships with a wide range of national representative bodies, professional and third sector organisations as well as other sexual health stakeholders and will work collaboratively to maximise opportunities to improve all aspects of sexual health and HIV across the UK. We are leading the development of a new Sexual Health Strategy for England and working towards the establishment of a specific lobby group on Sexually Transmitted Infections within the framework of the All-Party Parliamentary Group system.

Financial plans for future periods

In order to maintain good governance on our costs, the chairs of BASHH groups and events receive quarterly financial statements on their groups' income and expenses. Major departures from the usual cycle of events include the finalising of the BSIG Microscopy online project and investment in an eportfolio for a STIF competency training package. The future of professional conferences in a face to face format is uncertain over the next few years. In October 2020 BASHH ran a virtual conference using specialist software which required a one off payment. It is likely that in the next one to two years conferences will be either wholly or in part run virtually using such platforms, so continued budgeting will be required.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 28 November 2011 and registered as a charity on 18 July 2012.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Governing document

The governing document for BASHH is the Memorandum and Articles of the Association, which was signed on the 30 September 2011 by the first Trustees of the incorporated organisation. Since then, further resolutions were agreed on 9 January 2015 and on 13 March 2015. It provides details of the objects; powers; benefits to members and Trustees; membership and Trustee arrangements; general meeting conditions; notices, resolutions and voting provisions; the requirement for records and accounts; and the particulars of indemnity, limited liability, guarantee and dissolution of the Association. A further revision of the Articles of the Association was approved by the membership on 13 October 2017.

The main objectives of BASHH, as stated in its governing document are

- To promote, encourage and improve the study of and the practice of diagnosing, treating and managing sexually transmitted infections, HIV and other sexual health problems.
- To innovate and deliver excellent tailored education and training to health care professionals, trainers and trainees in connection with the provision of sexual health and HIV care
- To determine, monitor and maintain standards of governance in the provision of sexual health and HIV care

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- To advance public health in relation to sexually transmitted infections, HIV and other sexual health problems.
- To champion and promote good sexual health and provide education in relation to sexually transmitted infections HIV and other sexual health problems to the public

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 7 to the accounts.

A governing Board of at least 12 elected Trustees governs the Association, the immediate past President and a lay Trustee appointed by the elected Trustees. The Trustees are also directors of the charitable company. Currently there are 19 Trustees. The voting membership of the Board consists of: –

- The President who is the Chairperson of the Board
- Six Board Officers – Vice President, General Secretary, Honorary Treasurer, Conference and Communication Secretary, Chair of the Education Committee, Chair of the Clinical Governance Committee
- The immediate past President of BASHH
- Six Fellows of BASHH
- One Specialty and Associate Specialist Member of BASHH One Doctor in Training Member of BASHH
- One Nurse Member of BASHH
- One Health Adviser Member of BASHH
- One Lay Trustee

A number of non-voting representatives are co-opted to the Board to provide additional support. These include the Chair of the Media group, Chair of the Public Panel, BASHH Webmaster, Revalidation representative for BASHH. Other BASHH members/fellows may be co-opted as necessary.

The Clinical Governance Committee, which reports to the Board, deals with all aspects of clinical governance and standards as well as providing a major communication channel to and from BASHH members. It consists of Branch chairs who represent the members in regions across England, Scotland, Wales and Northern Ireland, as well as health adviser, nurse, and doctors in training representatives. Also reporting to the Clinical Governance Committee are a number of BASHH Groups such as the National Audit group, Clinical Effectiveness Group, Clinical Standards unit and the Integrated Information Group.

The Education Committee, which reports to the Board, leads on the educational and training activities for BASHH. It consists of the Chairs of a range of Special Interest Groups (SIGs) and also includes the leads for the STI Foundation Group and Mentoring Group as well as key training course leads.

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Trustees' annual report

For the year ended 31 July 2021

In addition, the Association has a number of other groups and representatives that report directly to the governing Board such as the Revalidation representative and the Public Panel.

Support Services

General Secretary: Dr David Phillips

A variety of support services are in place to support the work of the Association and its administration. Central support services (secretariat, membership and financial) have been provided by an association management company for over a decade. On 1st February 2021 BASHH transitioned this business from Kingston Smith Association Management (KSAM) to Executive Business Services (EBS) following a competitive tender process the previous year.

Over the second half of the BASHH 2020–21 year, officers have been working closely with EBS to ensure business continuity and smooth transition of all of its operations. With the exception of a few days when the BASHH website was closed for transition maintenance work, there has been no major disruption to BASHH activities.

EBS has worked with the Treasurer and General Secretary to further streamline support services including: review of the website with a review to refurbishment, review of online payments system for courses and events, review of subscription fees for members joining part-year.

In addition EBS have taken on the contract for secretariat services of the STI Foundation: the specialty teaching organisation part of BASHH. This involves a considerable amount of administration including support of hundreds of competence trainees, their trainers and frequent theory courses conducted around the UK. It took several months for EBS to learn the set-up of this foundation and assimilate processes within their own. There were a few months when communication between the new STI Foundation secretariat experienced delays, but into autumn 2021 the service is expected to be running to standard turnaround times.

Membership Review

Membership continues to grow steadily and there have been new applications for membership into both medical and the non-medical categories, reflecting our multidisciplinary ethos, as well as a number of resignations by retirement, deaths and other reasons. Exit survey results show that others reasons are variable but sadly reflect many people leaving the specialty or medicine altogether as a result of changes in health and social care in the UK.

The total number of members on 31 July 2021 was 1,110 (2020:1087). The association continues to attract nurses at a steady rate, due to a reduced membership fee and educational & training opportunities such as STIF Competency: nurse members had increased to 188 members in July 2021 (2020: 136).

British Association for Sexual Health and HIV (BASHH)

Trustees' annual report

For the year ended 31 July 2021

BASHH has continued to work to ensure that the membership categories are simplified, that members are correctly categorised according to their membership grade and that membership details are kept up date. New members can join using an online application form without the requirement for support by a fellow and member, and all applications are reviewed by the General Secretary and ratified by the BASHH Board.

Equality, Diversity & Inclusion

In Spring 2021 BASHH introduced its first Equality Diversity and Inclusion policy, which outlines the association's commitment to encouraging equality and diversity amongst its groups and committees and to eliminating any form of unlawful discrimination based on protected characteristics. Furthermore, it underlines the aim for groups to be truly representative of all sections of society and its membership.

In tandem BASHH ran an equality and diversity survey, which received 291 respondents representing c.27% of the membership. A full report can be found on the BASHH website. Despite this being a minor proportion of the membership and not feasible to draw statistical conclusions, trends were worth studying. Key findings included: an equal representation along lines of gender, age, disability, and some ethnicities; an under representation of non-white ethnicities in groups and the Board of Trustees; a greater representation of 'Gay & Lesbian' versus 'Heterosexual or Straight' in groups and and Board of Trustees; and a small number of members with specific disabilities across all areas. The expectation is that further rounds of this survey will be conducted over time, ideally with a methodology to ensure higher response rate.

Recruitment and Appointment of the BASHH Board

The BASHH Board is recruited from the BASHH members and fellows of BASHH, except for the immediate past President who is automatically a member of the Board as is the lay Trustee. The lay Trustee is recruited and appointed from outside the Association by the elected Trustees, using an external process followed by informal interview of selected individuals. For all the other Board positions BASHH members are individually informed about the posts that are available and nominations are sought.

Appointments and elected positions are for a term of office of two years and those appointed/elected may stand for a second two-year term, except for the President who may not serve a consecutive second term.

The election process allows voting prior to the Annual General Meeting for contested posts – candidates for Trustee positions and members of the Clinical Governance Committee. This was conducted by the Civica Election Services via a secure online voting website.

A detailed approach to governing the operations of the Board and appointment to trustee posts is laid out in the Articles and Byelaws, accessible to the public on the website.

British Association for Sexual Health and HIV (BASHH)

Trustees' annual report

For the year ended 31 July 2021

Trustee induction and training

Individuals who have been elected to Trustee posts are required to make a declaration of interests and an undertaking of commitment as a Trustee to BASHH. They are required to submit a Trustee declaration form to the Charity Commission and complete the process for appointment as a BASHH director by successful submission of an AP01 form to Company House.

All Trustees receive the Memorandum and Articles of Association and the Association uses the extensive information on the Charity Commission website to support the induction and training of Trustees. In particular, all Trustees are directed to read the Charity Commission guidance – the essential trustee: what you need to know (CC3).

BASHH Officers and Trustees in post during 2020–21 received Trustee Training by Karl Elliot of Voluntary Action North East Lincolnshire in September 2020. The agenda covered:

- 1 Fundamentals about governance and trusteeship
- 2 A model for good trusteeship
- 3 Duties of Trustees: delivery of objects, use of resources, managing conflicts of interests
- 4 Being effective trustees: The legal trustee, The focused trustee, The well-behaved trustee, The informed trustee
- 5 Towards better governance – using frameworks such as the Charity Governance Code

Related parties and relationships with other organisations

BASHH has affiliations with our sister organisation, The British HIV Association (BHIVA) and has representatives who feed into the medical specialties board of the Royal College of Physicians (RCP).

Statement of responsibilities of the trustees

The trustees (who are also directors of the British Association for Sexual Health & HIV for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent

British Association for Sexual Health and HIV (BASHH)

Trustees' annual report

For the year ended 31 July 2021

- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures 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 operation

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 July 2021 was 19 (2020: 20). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditor

Sayer Vincent LLP was appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The trustees' annual report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

The trustees' annual report has been approved by the trustees on 18 March 2022 and signed on their behalf by



Dr David Phillips
General Secretary, BASHH

Independent auditor's report

To the members of

British Association for Sexual Health and HIV (BASHH)

Opinion

We have audited the financial statements of British Association for Sexual Health and HIV (the 'charitable company') for the year ended 31 July 2021 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 July 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Independent auditor's report

To the members of

British Association for Sexual Health and HIV (BASHH)

Other Information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of

Independent auditor's report

To the members of

British Association for Sexual Health and HIV (BASHH)

company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, internal audit and the audit and risk committee, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.

Independent auditor's report

To the members of

British Association for Sexual Health and HIV (BASHH)

- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Fleur Holden (Senior statutory auditor)

4 April 2022

for and on behalf of Sayer Vincent LLP, Statutory Auditor
Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

British Association for Sexual Health and HIV (BASHH)

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 July 2021

	Note				Restated			2020 Total £
		Unrestricted £	Restricted £	Endowment Funds £	Unrestricted £	Restricted £	Endowment Funds £	
Income and endowments from:								
Donations	2	-	-	-	163	-	-	163
Charitable activities								
Membership subscriptions		194,945	-	-	184,367	-	-	184,367
Educational meetings and courses	3	202,433	-	-	219,998	13,500	-	233,498
Event sponsorship	3	37,455	-	-	41,364	-	-	41,364
Investment income	4	44,677	-	-	51,172	-	-	51,172
Total income		479,510	-	-	497,064	13,500	-	510,564
Expenditure on:								
Charitable activities								
Educational meetings and courses	5	476,564	-	-	494,955	13,500	-	508,455
Total expenditure		476,564	-	-	494,955	13,500	-	508,455
Net income/(expenditure) before net gains / (losses) on investments		2,946	-	-	2,109	-	-	2,109
Net gains / (losses) on investments		258,426	-	-	(73,425)	-	-	(73,425)
Net income/ (expenditure) for the year	6	261,372	-	-	(71,316)	-	-	(71,316)
Net movement in funds		261,372	-	-	(71,316)	-	-	(71,316)
Reconciliation of funds:								
Total funds brought forward (restated)	10	1,669,318	4,150	10,000	1,740,634	4,150	10,000	1,754,784
Total funds carried forward		1,930,690	4,150	10,000	1,669,318	4,150	10,000	1,683,468

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 17a to the financial statements.

British Association for Sexual Health and HIV (BASHH)

Balance sheet

Company no. 07863350

As at 31 July 2021

	Note	£	2021 £	Restated £	2020 £
Fixed assets:					
Investments	11		1,918,578		1,615,474
			<u>1,918,578</u>		<u>1,615,474</u>
Current assets:					
Debtors	12	29,848		104,522	
Cash at bank		196,090		165,786	
		<u>225,938</u>		<u>270,308</u>	
Liabilities:					
Creditors: amounts falling due within one year	13	(199,676)		(202,314)	
Net current assets			<u>26,262</u>		<u>67,994</u>
Total net assets			<u><u>1,944,840</u></u>		<u><u>1,683,468</u></u>
The funds of the charity:	17a				
Endowment (Capital) funds			10,000		10,000
Restricted income funds			4,150		4,150
Unrestricted income funds:					
General funds		1,930,690		1,669,318	
Total unrestricted funds			<u>1,930,690</u>		<u>1,669,318</u>
Total charity funds			<u><u>1,944,840</u></u>		<u><u>1,683,468</u></u>

Approved by the trustees on 18 March 2022 and signed on their behalf by



Prof Matthew Phillips
Treasurer

British Association for Sexual Health and HIV (BASHH)

Statement of cash flows

For the year ended 31 July 2021

	2021 £	Restated	
		2020 £	£
Cash flows from operating activities			
Net expenditure for the reporting period (as per the statement of financial activities)	261,372	(71,316)	
(Gains) / Losses on investments	(258,426)	73,425	
Interest receivable	-	(1,040)	
Dividends receivable	(44,677)	(50,132)	
Decrease in debtors	74,674	23,066	
Increase / (Decrease) in creditors	(2,638)	(57,916)	
Net cash used in operating activities	30,305		(83,913)
Cash flows from investing activities:			
Interest receivable	-	1,040	
Dividends and interest from investments	44,677	50,132	
Movement within cash held by investment managers	(177)	7,653	
Purchase of investments	(44,501)	(57,684)	
Net cash provided by investing activities		(1)	1,141
Change in cash and cash equivalents in the year	30,304		(82,772)
Cash and cash equivalents at the beginning of the year	165,786		248,558
Cash and cash equivalents at the end of the year	196,090		165,786

Analysis of cash and cash equivalents

	At 1 August 2020 £	Cash flows £	At 31 July 2021 £
Cash at bank and in hand	165,786	30,304	196,090
Total cash and cash equivalents	165,786	30,304	196,090

Notes to the financial statements

For the year ended 31 July 2021

1 Accounting policies

a) Statutory information

British Association for Sexual Health and HIV (BASHH) is a charitable company limited by guarantee and is incorporated in England and Wales.

The registered office address is 68 Cheestergate, Macclesfield, SK11 6DY.

b) Basis of preparation

The financial statements have been prepared in accordance with 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) – (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

c) Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

d) Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Subscription Fees

Subscriptions are payable in advance for the Association's Membership Year. Subscriptions for the Membership year ended 31 July 2021, 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.

Educational Meetings

Income from educational meetings and courses is included in incoming resources in the period in which the relevant activity has taken place and consists of course registration fees from participants and sponsorship income from pharmaceutical companies net of VAT where applicable. 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.

f) Interest receivable

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

1 Accounting policies (continued)

g) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Endowment funds

Endowment funds represent those assets which must be held permanently by the charity, principally investments. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as either restricted or unrestricted income funds. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against the fund.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of delivering services and other educational activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

j) Listed investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. Any change in fair value will be recognised in the statement of financial activities. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading "Net gains/(losses) on investments" in the statement of financial activities. The charity does not acquire put options, derivatives or other complex financial instruments.

k) Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

British Association for Sexual Health and HIV (BASHH)

Notes to the financial statements

For the year ended 31 July 2021

1 Accounting policies (continued)

m) Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount.

n) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2 Income from donations

	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
Donations	-	-	-	88	-	88
Grants	-	-	-	75	-	75
	-	-	-	163	-	163

3 Income from charitable activities

	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Restated Total £
Special Interest Groups	21,314	-	21,314	85,691	-	85,691
Other Edu. Meetings/Courses	181,119	-	181,119	133,082	-	133,082
Regional Branches	-	-	-	1,225	-	1,225
Viiiv Healthcare grant	-	-	-	-	13,500	13,500
Sub-total for Educational meetings and courses	202,433	-	202,433	219,998	13,500	233,498
Special Interest Groups	300	-	300	16,170	-	16,170
Other Edu. Meetings/Courses	36,855	-	36,855	13,297	-	13,297
Regional Branches	300	-	300	11,897	-	11,897
Sub-total for Event sponsorship	37,455	-	37,455	41,364	-	41,364
Total income from charitable activities	239,888	-	239,888	261,362	13,500	274,862

4 Income from investments

	2021 Total £	2020 Total £
Interest receivable	-	1,040
Dividends and interest receivable from investments and unit trusts	44,677	50,132
	44,677	51,172

Income from investments in both years is unrestricted

British Association for Sexual Health and HIV (BASHH)

Notes to the financial statements

For the year ended 31 July 2021

5a Analysis of expenditure (current year)

	Charitable activity				
	Educational	Governance	Support	2021	2020
	Meetings and Courses	costs	costs	Total	Total
	£	£	£	£	£
Cost of Educational Meetings	226,363	-	-	226,363	297,014
Cost of Educational Journals	41,736	-	-	41,736	37,811
Governance costs	-	22,957	-	22,957	16,398
Secretariat fees (See note below)	-	-	166,208	166,208	138,826
Committee meeting costs	-	-	(904)	(904)	3,860
Printing, postage & stationery	-	-	1,519	1,519	1,022
General administration and sundry costs	-	-	18,685	18,685	13,524
	<u>268,099</u>	<u>22,957</u>	<u>185,508</u>	<u>476,564</u>	<u>508,455</u>
Support costs	185,508	-	(185,508)	-	-
Governance costs	22,957	(22,957)	-	-	-
Total expenditure 2021	<u>476,564</u>	<u>-</u>	<u>-</u>	<u>476,564</u>	
Total expenditure 2020	<u>508,455</u>	<u>-</u>	<u>-</u>		<u>508,455</u>

There are no direct staff costs incurred by the charity during the year and the charity does not undertake activities to raise funds. The administrative and support services to the charity in connection with its charitable activities stated above are provided under contract by both Executive Business Support and Kingston Smith Association Management who are independent parties. The charge for the year including irrecoverable VAT is as above.

Governance costs include trustees' travel and subsistence costs of £116 (2020: £5,713).

British Association for Sexual Health and HIV (BASHH)

Notes to the financial statements

For the year ended 31 July 2021

5b Analysis of expenditure (prior year)

	Charitable activity			
	Educational Meetings and Courses £	Governance costs £	Support costs £	2020 Total £
Cost of Educational Meetings	297,014	-	-	297,014
Cost of Educational Journals	37,811	-	-	37,811
Developing Clinical Standards contribution to non-BASHH groups:				
- Family Planning Association	-	-	-	-
Governance costs	-	16,398	-	16,398
Secretariat fees	-	-	138,826	138,826
Committee meeting costs	-	-	3,860	3,860
Printing, postage & stationery	-	-	1,022	1,022
General administration and sundry costs	-	-	13,524	13,524
	334,825	16,398	157,232	508,455
Support costs	157,232	-	(157,232)	-
Governance costs	16,398	(16,398)	-	-
Total expenditure 2020	508,455	-	-	508,455

British Association for Sexual Health and HIV (BASHH)

Notes to the financial statements

For the year ended 31 July 2021

6 Net income/ (expenditure) for the year

This is stated after charging:

	2021	2020
	£	£
Interest payable	-	-
Auditor's remuneration (excluding VAT):		
Audit	15,000	7,600
Other services	-	1,500
	<u> </u>	<u> </u>

7 Analysis of trustee remuneration and expenses

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2020: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £116 (2020: £5,713) incurred by 1 (2020: 17) members relating to attendance at meetings of the board, and £nil (2020: £5,713) was incurred by BASHH on behalf of members for accommodation and subsistence at board meetings.

8 Related party transactions

There are no related party transactions to disclose for this financial year (2020: £375).

During the prior year, BASHH paid £375 to Acanthe Limited for lay representative work at the ACCEA committee meeting as allowed under Article 5.3 of the Articles of Association. The trustee, Ruth Lowbury, is a director of Acanthe Limited.

9 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

British Association for Sexual Health and HIV (BASHH)

Notes to the financial statements

For the year ended 31 July 2021

10 Prior year Adjustment

The prior year figures have been restated in order to reflect a provision of £13,192 within accruals for costs relating to educational journals.

Reserves position	Unrestricted	Restricted	Endowment	31 July 2020
	£	£	£	Total £
Funds previously reported	1,682,510	4,150	10,000	1,696,660
Prior year adjustment	(13,192)	-	-	(13,192)
Restated funds balance	<u>1,669,318</u>	<u>4,150</u>	<u>10,000</u>	<u>1,683,468</u>

Impact on movement in funds	Unrestricted	Restricted	Endowment	31 July 2020
	£	£	£	Total £
Net movement in funds as previously reported	(58,124)	-	-	(58,124)
Prior year adjustment	(13,192)	-	-	(13,192)
Net movement in funds as restated	<u>(71,316)</u>	<u>-</u>	<u>-</u>	<u>(71,316)</u>

11 Listed investments

	2021	2020
	£	£
Fair value at the start of the year	1,608,521	1,624,262
Additions at cost	44,501	57,684
Disposal proceeds	(17)	-
Net gain / (loss) on change in fair value	258,443	(73,425)
	<u>1,911,448</u>	<u>1,608,521</u>
Cash held by investment broker pending reinvestment	7,130	6,953
Fair value at the end of the year	<u>1,918,578</u>	<u>1,615,474</u>

Investments comprise:

	2021	2020
	£	£
UK Unit Trusts	1,911,448	1,608,521
Cash	7,130	6,953
	<u>1,918,578</u>	<u>1,615,474</u>

12 Debtors

	2021	2020
	£	£
Trade debtors	4,157	2,900
Prepayments and accrued income	25,691	101,622
	<u>29,848</u>	<u>104,522</u>

British Association for Sexual Health and HIV (BASHH)

Notes to the financial statements

For the year ended 31 July 2021

13 Creditors: amounts falling due within one year

	2021 £	Restated 2020 £
Trade creditors	67,566	35,999
VAT payable	10,826	11,495
Other creditors	15,724	15,840
Accruals	49,689	24,173
Deferred income (note 13)	55,871	114,807
	<u>199,676</u>	<u>202,314</u>

14 Deferred income

Deferred income comprises event registration fees and sponsorship fees for events held subsequent to the year end and within twelve months of the financial year end.

	2021 £	2020 £
Balance at the beginning of the year	114,807	45,246
Amount released to income in the year	(114,807)	(45,246)
Amount deferred in the year	60,676	114,807
	<u>60,676</u>	<u>114,807</u>

15 Financial instruments

	2021 £	2020 £
Financial assets measured at fair value		
Investments	<u>1,911,448</u>	<u>1,608,521</u>

British Association for Sexual Health and HIV (BASHH)

Notes to the financial statements

For the year ended 31 July 2021

16a Analysis of net assets between funds (current year)

	Endowment £	Restricted £	Unrestricted £	Total funds £
Investments	-	-	1,918,578	1,918,578
Net current assets	10,000	4,150	12,112	26,262
Net assets at 31 July 2021	10,000	4,150	1,930,690	1,944,840

16b Analysis of net assets between funds (prior year)

	Endowment Restated £	Restricted Restated £	Unrestricted Restated £	Total funds Restated £
Investments	-	-	1,615,474	1,615,474
Net current assets	10,000	4,150	53,844	67,994
Net assets at 31 July 2020	10,000	4,150	1,669,318	1,683,468

17a Movements in funds (current year)

	At 1 August 2020 £ Restated	Income & gains £	Expenditure & losses £	Transfers £	At 31 July 2021 £
Endowment funds					
Robert S Morton Lecture fund	10,000	-	-	-	10,000
Total endowment funds	10,000	-	-	-	10,000
Restricted funds:					
The Robert S Morton Lecture fund	3,139	-	-	-	3,139
Cathy Harman Memorial Appeal	1,011	-	-	-	1,011
Viiiv Healthcare	-	-	-	-	-
Total restricted funds	4,150	-	-	-	4,150
General funds	1,669,318	737,936	(476,564)		1,930,690
Total unrestricted funds	1,669,318	737,936	(476,564)	-	1,930,690
Total funds	1,683,468	737,936	(476,564)	-	1,944,840

The narrative to explain the purpose of each fund is given at the foot of the note below.

British Association for Sexual Health and HIV (BASHH)

Notes to the financial statements

For the year ended 31 July 2021

17b Movements in funds (prior year)

	At 1 August 2019 £	Income & gains £ Restated	Expenditure & losses £ Restated	Transfers £	At 30 July 2020 £ Restated
Endowment funds:					
Robert S Morton Lecture fund	10,000	-	-	-	10,000
Total restricted funds	10,000	-	-	-	10,000
Restricted funds:					
The Robert S Morton Lecture fund	3,139	-	-	-	3,139
Cathy Harman Memorial Appeal	1,011	-	-	-	1,011
Viiv Healthcare	-	13,500	(13,500)	-	-
Total restricted funds	4,150	13,500	(13,500)	-	4,150
General funds	1,740,634	497,064	(568,380)	-	1,669,318
Total unrestricted funds	1,740,634	497,064	(568,380)	-	1,669,318
Total funds	1,754,784	510,564	(581,880)	-	1,683,468

Purposes of endowment and restricted funds

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.

Viiv Healthcare represents grant funding for the HIV module of STI/HIV course held in November 2019.

18 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.