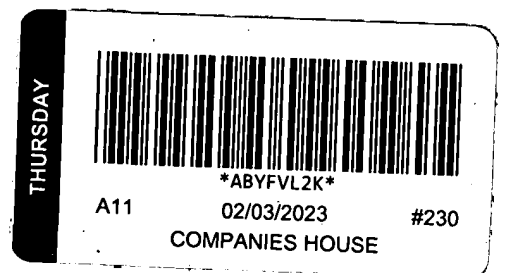


REGISTERED COMPANY NUMBER: 07863350 (England and Wales)
REGISTERED CHARITY NUMBER: 1148196

Report of the Trustees and
Audited Financial Statements for the Year Ended 31 July 2022
for
BRITISH ASSOCIATION FOR SEXUAL HEALTH
AND HIV (BASHH)

Sayer Vincent LLP
Invicta House
108-114 Golden Lane
London
EC1Y 0TL



**BRITISH ASSOCIATION FOR SEXUAL HEALTH
AND HIV (BASHH)**

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for the year ended 31 JULY 2022**

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**BRITISH ASSOCIATION FOR SEXUAL HEALTH
AND HIV (BASHH)**

**Reference and Administrative Details
for the year ended 31 JULY 2022**

TRUSTEES	Dr C Dewsnap Doctor Dr K Manavi Doctor (appointed 7.1.22) Mr D R Phillips Doctor Professor M D Phillips Doctor (appointed 7.1.22) Dr C Ward Doctor (appointed 7.1.22) Dr S Forsyth Doctor Dr R E MacDonald Doctor (appointed 7.2.22) Dr S K Edwards Consultant in Genitourinary Medicine Professor C Estcourt Professor of Sexual Health and HIV Dr L J Haddow Doctor (appointed 7.1.22) Dr D Bansal Doctor (appointed 7.1.22) Dr M C S Grundy-Bowers Registered Nurse (appointed 7.1.22) Dr S Brady Doctor (appointed 7.1.22) Dr L Cannon Specialist Trainee Mr H A Clarke Health Adviser (appointed 7.1.22) Dr G L Forbes Doctor (appointed 7.1.22) Ms R Lowbury Company Director Dr J D McSorley Doctor Ms H Royston-Ward Nurse Manager (resigned 7.1.22)
COMPANY SECRETARY	Mr D R Phillips
REGISTERED OFFICE	BASHH, C/O Executive Business Support Davidson Road City Wharf Lichfield Staffordshire WS14 9DZ
REGISTERED COMPANY NUMBER	07863350 (England and Wales)
REGISTERED CHARITY NUMBER	1148196
AUDITOR	Sayer Vincent LLP Invicta House 108-114 Golden Lane London EC1Y 0TL
SOLICITORS	Gibson & Co. Solicitors 77-87 West Road Newcastle upon Tyne NE15 6PR

**BRITISH ASSOCIATION FOR SEXUAL HEALTH
AND HIV (BASHH)**

**Reference and Administrative Details
for the year ended 31 JULY 2022**

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

**BRITISH ASSOCIATION FOR SEXUAL HEALTH
AND HIV (BASHH)**

**Report of the Trustees
for the year ended 31 JULY 2022**

The trustees present their report and the audited financial statements for the year ended 31 July 2022.

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 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 the National Institute for Health and Care Excellence (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 Sexually Transmitted Infections (STIs) are widely endorsed and are used by commissioners in service specifications and to measure performance. The Association also provides support to local 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 Commission's 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

**BRITISH ASSOCIATION FOR SEXUAL HEALTH
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**Report of the Trustees
for the year ended 31 JULY 2022**

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-19 pandemic brought new challenges in delivering education and training and our members have continued to adapt to teaching online ensuring that events are interactive and inclusive. We have started to arrange more in person events again this year as well as hybrid events while recognising the benefits in terms of accessibility of virtual meetings.

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, hybrid and in person such as Genital dermatology, SAS Doctors conference, HIV masterclasses and the Diplomas in Genitourinary Medicine (GUM) and HIV revision courses. A new Racially Minoritised Communities SIG has been established in the past year and has already been very productive contributing to several projects and leading a symposium at the spring conference.

Our trainee rep Dr Ellie Crook has continued to lead the Student and Trainee Association for Sexual Health and HIV (STASHH) to great achievement. 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 put on monthly webinars and also contributed to the Spring conference.

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 mostly been held virtually over the past year with one hybrid meeting in March with excellent attendance figures and good audience participation via chat.

In July 2021 there was a BASHH symposium at the online International Society for Sexually Transmitted Diseases Research (ISSTD) and International Union against STIs (IUSTI) conference led by the National Surveys of Sexual Attitudes and Lifestyles (NATSAL) team. The virtual BASHH 2021 conference replaced the autumn scientific meeting. The January meeting was led by the dermatology and HIV/Blood Borne Virus (BBV) SIGs with Prof Kevin Fenton receiving an Honorary Life Fellow Award and bringing the virtual house down with a truly inspiring speech. March saw our inaugural hybrid BASHH Scientific Meeting (BSM) with the Bacterial SIG and Public Health England informing and entertaining audiences both at the Royal Society of Medicine and many more around the UK and beyond on Zoom. 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 continued to support the BASHH Educational Fellowships previously 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 UK Health Security Agency (UKHSA) and other members of the Prison SIG and they will present their work at an upcoming scientific meeting. The Undergraduate Essay prize winners were Angharad Rose and Kathleen Rafferty and prizes were presented at the spring conference.

We look forward to ever more ingenious and exciting educational events in 2022-3 be they virtual, in person or hybrid.

**BRITISH ASSOCIATION FOR SEXUAL HEALTH
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**Report of the Trustees
for the year ended 31 JULY 2022**

Clinical Governance Committee (CGC)

Chair: Dr Rona MacDonald

Secretary: Hu Clarke

Membership

This committee consists of regional representative from all the branches in England, and a representative from each of 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, mobilise support and suggest action plans

Meetings

The Committee holds quarterly meetings, three are virtual with one face to face during Spring Conference.

Significant Activities/ Outputs 2021-2022

- The CGC met 4 times: 3 virtual and one face to face during Sheffield Spring conference.
- During meetings several governance problems discussed such as drug shortages, workforce issues, COVID-19 recovery and the Monkeypox outbreak.
- CGC has developed Roles and Responsibilities for branch chairs and representatives with expected time required.
- CGC developing guidance with the Education Committee for chairs and representatives on how to organise meetings
- Funding for regional meeting continuing professional development (CPD) now supported by BASHH
- The CGC has been an effective ongoing channel to disseminate intelligence and information between BASHH and its members rapidly on issues such as COVID-19 recovery, Monkeypox outbreak etc
- Ongoing development of contact details for each clinic.

Future Plans

- To support BASHH commitment to equitable geographical provision of on-line services that support high standard face to face sexual health services
- To support BASHH to lead on the development of coherent holistic sexual health strategies for all four nations in the UK
- To provide training to all representatives on managing funds by BASHH Treasurer
- To support BASHH in assessing senior workforce numbers.

Conference and Communications Group

Chair: Dr Chris Ward

**BRITISH ASSOCIATION FOR SEXUAL HEALTH
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**Report of the Trustees
for the year ended 31 JULY 2022**

Membership

The committee consists of representatives of professional or BASHH group including SAS doctors, doctors in training, Racially Minoritised Communities SIG, nurses and health advisors.

Objectives

- To deliver annual national conference
- To deliver joint FSRH/BASHH conference annually
- To support other conferences significant to BASHH
- To support BASHH column in STI journal

Significant activities

- Delivered the first face to face annual conference since the COVID-19 pandemic
 - 20-22nd June
- Delivered virtual annual Joint BASHH/FSRH conference
 - 6th April
- Supported RCGP with GUM/HIV webinar
 - 21st July
- Supported IUSTI with webinars over the year, especially around Monkeypox

Performance/Outputs in the year 2021-22

- BASHH conference
 - Total attendees: 550
 - 44 speakers, 126 posters and 47 oral presentations
 - Surplus share from sponsorship/registration: £22,778.77
 - Evaluation: All talks average feedback rated as either very good or excellent. (66% rated as excellent)
- Joint FSRH/BASHH conference
 - Feedback collated by FSRH but unfortunately not provided by time of this report
 - Good verbal feedback from delegates on the day

Future Plans

- To deliver Joint FSRH/BASHH conference for early 2023. Awaiting decision on if virtual or face to face
- To plan and deliver face to face Annual BASHH conference June 2023
- To continue to support partners in IUSTI, RCP and RCGP with webinars at their national conferences
- To continue to organise and provide meaningful content for the BASHH column for BMJ STI journal

Public Media and Website Activities

Ensuring the provision of a dynamic and responsive external presence has continued to represent a key priority for BASHH in the past 12 months. Whilst 2020-21 presented unique challenges and responsibilities in this arena in the context of Covid-19, 2021-22 has been characterised by the emergence of Mpox (monkeypox). This has required the rapid development and publication of up-to-date information and guidance on the BASHH website, in response to an evolving clinical situation.

The emergence of Mpox has also generated significant media interest, from both national and international sources. This has meant that the BASHH press office – which continues to be professionally managed by M+F Health – has experienced its busiest ever year, with record numbers of incoming media enquiries being handled. This has led to BASHH spokespeople being featured across all major national broadcast and print outlets, with particularly intensive coverage of the BASHH President and senior members of the media and leadership team. This coverage has provided an important opportunity to provide exposure to both BASHH as an organisation, as well as key messages that support wider strategic objectives, including the importance of a new national sexual health strategy document being developed for England, alongside greater investment into sexual health services across the UK as a whole.

**BRITISH ASSOCIATION FOR SEXUAL HEALTH
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**Report of the Trustees
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To strengthen BASHH's ability to speak authoritatively to external stakeholders around the evolving Mpox situation, a series of 'clinical thermometer' surveys were developed to build increased understanding of how the spread of the virus was affecting service delivery and, subsequently, the needs of BASHH members and service users that needed to be advocated for. Joint working with other leading sector stakeholders was also coordinated through the media office, part of which involved coordinating a public funding request petition.

The last 12 months has also seen BASHH take significant steps to professionalise its social media platforms. A full multi-channel plan was developed by M+F Health at the start of the year, setting out a proposed three-pillar approach to providing social media support to BASHH throughout 2022, looking at content development opportunities and how to increasingly secure cut-through both within the sexual health landscape and more broadly, including to wider health stakeholders and potential service users.

Following the enactment of this plan, BASHH's social platforms, across Twitter, LinkedIn and Instagram, have seen marked improvements across a number of key metrics, including content development, numbers of new followers and engagement rates. The success of the BASHH Annual Conference in June represented a significant milestone for this activity - a total of 167 social media posts and stories were released over the 3.5 days and the event hashtag, #BASHH2022, gathered an extensive reach of over 700,000 people.

The conference also provided an opportunity to officially launch the LoveGUM campaign via social media – an initiative designed to boost the profile and the appeal of the specialty to potential new trainees. Attendees had the chance to interact with the giant 'GUM' letters, post selfies alongside them, and encourage followers to pursue a career in genitourinary medicine. Looking ahead, plans are now being put in place to further utilise BASHH's growing social media presence to support increased engagement with medical students and middle grade doctors in the coming months.

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 through an increase of face to face activity and sponsorship. BASHH's income and expenditure have both increased in the year 2021-22.

As the result, BASHH made a surplus of £67,040.00 before net gains on investments (2021: surplus of £2,946 before net losses on investments) in the financial year ending on 31 July 2022.

Expenditure has increased from £476,564 in 2021 to £647,111 in 2022 due to a return to face-to-face events and workshops, with some increased support costs, as well as increased support during the MPox outbreak.

Fixed asset investments performed less well in 21-22 than the year. The value decreased by £79,466, which overall brings BASHH to a deficit at year end of -£12,426 with a reported end funds of £1,932,414.

**BRITISH ASSOCIATION FOR SEXUAL HEALTH
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**Report of the Trustees
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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 although this will be considered in the next financial year.

At 31 July 2022, the charity has total reserves of £1,932,414 (2021: £1,944,840). This comprised of £4,150 (2021: £4,150) restricted reserves, £10,000 (2021: £10,000) endowment fund, and £1,918,264 (2021: £1,930,690) unrestricted reserves. Unrestricted reserves have decreased by £12,426 for year ending 31st July 2022 (compared to an increase of £248,180 in 2021).

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_n ew.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 £1,869,687 (2021: £1,918,578) 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 £1,918,264 (2021: £1,930,690) meet 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 was no further income, that could be maintained for at least another two years. BASHH is therefore 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.

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' Place and Sarasin & Partners UK) 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.

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**Report of the Trustees
for the year ended 31 JULY 2022**

Principal Risks and Uncertainties

Kaveh Manavi, Vice-President

Reference: Risk Map 2021-2022

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. The Risk Matrix was updated by the Finance and Governance Committee on 21 May 2020 and approved by the Board on 29 May 2020. At the time of writing this report (outside of the financial period), the matrix has further been reviewed and updated on 25 Nov 2022 to be approved by the board 02 Dec 2022.

Significant updates for 2021-22 include greater mitigation of 'reputational risk of quality information, engagement and education provided', by the introduction of a social and digital media team with strict quality control and oversight by trustees. Whilst the COVID-19 pandemic has seen considerable remission, the future is still uncertain. Additionally, the continued and evolving crisis due to the war in Ukraine and impacts on international fuel supply. Hence risks directly to BASHH business and to investments in volatile markets remain on the risk map.

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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**Report of the Trustees
for the year ended 31 JULY 2022**

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].
8	Dependence on income sources	Managed according to policies in F&G committee [Please also see 'financial review' and reserves policy' sections above].
9	Contract risk – performance, compliance, terms and conditions, conferences	Officers to enforce authorisation procedures before contract agreement
11	Information governance	Regular review of contents of website and social media contents by a dedicated BASHH group

PLANS OR THE FUTURE

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.

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 participating in 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 tender for a new website and new social media digital groups.

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.

**BRITISH ASSOCIATION FOR SEXUAL HEALTH
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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
- 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, Representative from the Specialist Advisory Committee (for training doctors) 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.

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.

**BRITISH ASSOCIATION FOR SEXUAL HEALTH
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**Report of the Trustees
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Support Services

Co-opted General Secretary: Dr Cara Saxon

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 last BASHH 2021-22 year, officers have continued working closely with EBS to ensure business continuity and smooth running of all of its operations. There has been no major disruption to BASHH activities.

EBS are also contracted 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.

EBS continue to work with the Treasurer and General Secretary to further streamline support services including. Following an in-depth review of the BASHH website including contents, layout and its underlying linkage to the membership database and e-commerce functions, an options appraisal was to put to the Board for refurbishment. A full overhaul of the website was chosen as the best option to ensure greatest data security, quality of online product and resilience to IT changes in the longer term. This prompted a formal market tendering process to ensure that BASHH is confident in appointing the best bidder to provide website transformation and ongoing support, according to best practice. The expectation is that the final product will not only improve the user experience for members and the general public, but also enhance efficiency of administrative tasks.

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 and other reasons. Exit survey results show that other 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 1,212 (2021:1110). 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 227 members in July 2022 (2021: 188). Since the implementation of free membership for students' numbers have increase gradually over the year to 45 on 31st July 2022.

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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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 M-Voice using a secure online voting website, as well as paper voting where necessary.

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)**

**Report of the Trustees
for the year ended 31 JULY 2022**

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 APOI 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 2021-22 received Trustee Training by Dan Francis of National Council for Voluntary Organisations in September 2022. The agenda covered:

- Understanding the challenges and opportunities which face charity boards
- Developing a clear understanding of charity status and legal form
- Understanding the role and responsibilities of trustees
- Understanding the charity governance code and how to apply this
- Understanding the importance of role and delegation
- Examining the relationship between management and governance
- Exploring how a governance has changed during the pandemic
- Establishing a personal objective for our trusteeship

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 TRUSTEES' RESPONSIBILITIES

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
- 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 2022 was 19 (2021: 19). The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

**BRITISH ASSOCIATION FOR SEXUAL HEALTH
AND HIV (BASHH)**

**Report of the Trustees
for the year ended 31 JULY 2022**

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 13th January 2023 and signed on their behalf by



Dr David Phillips
General Secretary, BASHH

**Report of the Independent Auditor 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 (BASHH) (the 'charitable company') for the year ended 31 July 2022 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 2022 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 (BASHH)'s ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the 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.

**Report of the Independent Auditor to the Members of
British Association for Sexual Health
and HIV (BASHH)**

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the 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.

**Report of the Independent Auditor to the Members of
British Association for Sexual Health
and HIV (BASHH)**

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 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 and the board of trustees, 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.
- 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.

Report of the Independent Auditor to the Members of
British Association for Sexual Health
and HIV (BASHH)

Use of my 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 BA FCA (Senior Statutory Auditor)
for and on behalf of Sayer Vincent LLP
Invicta House
108-114 Golden Lane
London
EC1Y 0TL

Date: 22 February 2023

**BRITISH ASSOCIATION FOR SEXUAL HEALTH
AND HIV (BASHH)**

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the year ended 31 JULY 2022**

	Notes	Unrestricted fund £	Restricted funds £	Endowment fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations	3	7	-	-	7	-
Charitable activities						
Educational meetings and courses	5	207,199	-	-	207,199	202,433
Event sponsorships		274,146	-	-	274,146	37,455
Membership subscriptions		202,218	-	-	202,218	194,945
Investment income	4	<u>30,581</u>	-	-	<u>30,581</u>	<u>44,677</u>
Total		<u>714,151</u>	-	-	<u>714,151</u>	<u>479,510</u>
EXPENDITURE ON						
Charitable activities						
Educational meetings and courses	6	647,111	-	-	647,111	476,564
Total		<u>647,111</u>	-	-	<u>647,111</u>	<u>476,564</u>
Net income/ (expenditure) before net gains / (losses) on Investments		67,040	-	-	67,040	2,946
Net (losses) / gains on investments		<u>(79,466)</u>	-	-	<u>(79,466)</u>	<u>258,426</u>
NET MOVEMENT IN FUNDS BEING NET INCOME/(EXPENDITURE) FOR THE YEAR		(12,426)	-	-	(12,426)	261,372
RECONCILIATION OF FUNDS						
Total funds brought forward		<u>1,930,690</u>	<u>4,150</u>	<u>10,000</u>	<u>1,944,840</u>	<u>1,683,468</u>
TOTAL FUNDS CARRIED FORWARD		<u>1,918,264</u>	<u>4,150</u>	<u>10,000</u>	<u>1,932,414</u>	<u>1,944,840</u>

The notes form part of these financial statements

**BRITISH ASSOCIATION FOR SEXUAL HEALTH
AND HIV (BASHH)
REGISTERED COMPANY NUMBER: 07863350**

**Statement of Financial Position
31 JULY 2022**

	Notes	2022 Total funds £	2021 Total funds £
FIXED ASSETS			
Investments	11	1,869,687	1,911,448
CURRENT ASSETS			
Debtors	12	61,741	29,848
Cash at bank		<u>276,479</u>	<u>203,220</u>
		338,220	233,068
CREDITORS			
Amounts falling due within one year	13	(275,493)	(199,676)
		<u>62,727</u>	<u>33,392</u>
NET CURRENT ASSETS			
		<u>1,932,414</u>	<u>1,944,840</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>1,932,414</u>	<u>1,944,840</u>
NET ASSETS			
FUNDS	14		
Unrestricted funds		1,918,264	1,930,690
Restricted funds		4,150	4,150
Endowment funds		<u>10,000</u>	<u>10,000</u>
TOTAL FUNDS		<u>1,932,414</u>	<u>1,944,840</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 13th January 2023 and were signed on its behalf by:



.....
Professor M D Phillips - Trustee

The notes form part of these financial statements

**BRITISH ASSOCIATION FOR SEXUAL HEALTH
AND HIV (BASHH)**

**Statement of Cash Flows
for the year ended 31 JULY 2022**

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	<u>80,383</u>	<u>30,305</u>
Net cash provided by operating activities		<u>80,383</u>	<u>30,305</u>
Cash flows from investing activities			
Purchase of fixed asset investments		(37,722)	(44,501)
Sale of fixed asset investments		17	6,953
Dividends received		<u>30,581</u>	<u>44,677</u>
Net cash (used in)/provided by investing activities		<u>(7,124)</u>	<u>7,129</u>
Change in cash and cash equivalents in the reporting period		73,259	37,434
Cash and cash equivalents at the beginning of the reporting period		<u>203,220</u>	<u>165,786</u>
Cash and cash equivalents at the end of the reporting period		<u><u>276,479</u></u>	<u><u>203,220</u></u>

The notes form part of these financial statements

**BRITISH ASSOCIATION FOR SEXUAL HEALTH
AND HIV (BASHH)**

**Notes to the Statement of Cash Flows
for the year ended 31 JULY 2022**

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(12,426)	261,372
Adjustments for:		
Losses/(gain) on investments	79,466	(258,426)
Dividends received	(30,581)	(44,677)
(Increase)/decrease in debtors	(31,893)	74,674
Increase/(decrease) in creditors	<u>75,817</u>	<u>(2,638)</u>
Net cash provided by operations	<u><u>80,383</u></u>	<u><u>30,305</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.8.21 £	Cash flow £	At 31.7.22 £
Net cash			
Cash at bank	<u>203,220</u>	<u>73,259</u>	<u>276,479</u>
	<u>203,220</u>	<u>73,259</u>	<u>276,479</u>
Total	<u><u>203,220</u></u>	<u><u>73,259</u></u>	<u><u>276,479</u></u>

**BRITISH ASSOCIATION FOR SEXUAL HEALTH
AND HIV (BASHH)**

**Notes to the Financial Statements
for the year ended 31 JULY 2022**

1. 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 Chestergate, Macclesfield, SK11 6DY.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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.

PUBLIC BENEFIT ENTITY

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

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 2022, 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.

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.

**BRITISH ASSOCIATION FOR SEXUAL HEALTH
AND HIV (BASHH)**

**Notes to the Financial Statements - continued
for the year ended 31 JULY 2022**

2. ACCOUNTING POLICIES - continued

Expenditure

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.

Taxation

The charity is exempt from corporation tax on its charitable activities.

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 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.

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.

Debtors

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

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.

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.

Going concern

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

**BRITISH ASSOCIATION FOR SEXUAL HEALTH
AND HIV (BASHH)**

**Notes to the Financial Statements - continued
for the year ended 31 JULY 2022**

2. ACCOUNTING POLICIES - continued

Investments

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.

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.

3. DONATIONS

	2022	2021
	£	£
Donations	<u>7</u>	<u>-</u>

All income from donations is unrestricted.

4. INVESTMENT INCOME

	2022	2021
	£	£
Dividends and interest receivable from investments and unit trusts	<u>30,581</u>	<u>44,677</u>

All income from investments is unrestricted.

5. INCOME FROM CHARITABLE ACTIVITIES

		2022	2021
	Activity	£	£
Special interest groups	Educational meetings and courses	11,090	21,314
Other educational meetings/ courses	Educational meetings and courses	196,109	181,119
Regional branches	Event sponsorships	2,150	300
Special interest groups	Event sponsorships	6,317	300
Other educational meetings/ courses	Event sponsorships	265,679	36,855
Regional branches	Membership subscriptions	1,530	-
Membership subscriptions	Membership subscriptions	<u>200,688</u>	<u>194,945</u>
		<u>683,563</u>	<u>434,833</u>

**BRITISH ASSOCIATION FOR SEXUAL HEALTH
AND HIV (BASHH)**

**Notes to the Financial Statements - continued
for the year ended 31 JULY 2022**

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Educational meetings and courses	313,913	-	313,913
Governance costs	-	30,411	30,411
Support costs	-	302,787	302,787
	<hr/>	<hr/>	<hr/>
	<u>313,913</u>	<u>333,198</u>	<u>647,111</u>

7. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Governance costs	-	30,411	30,411
Support costs	302,787	-	302,787
	<hr/>	<hr/>	<hr/>
	<u>302,787</u>	<u>30,411</u>	<u>333,198</u>

Support costs, included in the above, are as follows:

Other

	2022 Support costs £	2021 Support costs £
Secretarial fees	203,920	166,208
Committee meeting costs	81,944	(904)
Postage and stationery	981	1,519
Sundries	<u>15,942</u>	<u>18,685</u>
	<u>302,787</u>	<u>185,508</u>

**BRITISH ASSOCIATION FOR SEXUAL HEALTH
AND HIV (BASHH)**

**Notes to the Financial Statements - continued
for the year ended 31 JULY 2022**

7. SUPPORT COSTS - continued
Governance costs

	2022 Governance costs £	2021 Governance costs £
Auditors' remuneration	15,802	12,700
Rates and water	127	-
Travel expenses	676	116
Professional fees	4,907	1,962
Management charges	-	5,075
Sundries	1,294	104
Accountancy and legal fees	<u>7,605</u>	<u>3,000</u>
	<u>30,411</u>	<u>22,957</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022 £	2021 £
Auditors' remuneration (excluding VAT)	<u>8,150</u>	<u>15,000</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2022 nor for the year ended 31 July 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2022 (2021: £116).

**BRITISH ASSOCIATION FOR SEXUAL HEALTH
AND HIV (BASHH)**

**Notes to the Financial Statements - continued
for the year ended 31 JULY 2022**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Endowment fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Charitable activities				
Educational meetings and courses	202,433	-	-	202,433
Event sponsorships	37,455	-	-	37,455
Membership subscriptions	194,945	-	-	194,945
Investment income	<u>44,677</u>	-	-	<u>44,677</u>
Total	<u>479,510</u>	-	-	<u>479,510</u>
EXPENDITURE ON				
Charitable activities				
Educational meetings and courses	268,099	-	-	268,099
	Unrestricted fund £	Restricted funds £	Endowment fund £	Total funds £
Governance costs	22,957	-	-	22,957
Support costs	<u>185,508</u>	-	-	<u>185,508</u>
Total	<u>476,564</u>	-	-	<u>476,564</u>
Net income/ (expenditure) before net gains / (losses) on Investments	2,946	-	-	2,946
Net gains on investments	<u>258,426</u>	-	-	<u>258,426</u>
NET MOVEMENT IN FUNDS BEING NET INCOME/ (EXPENDITURE) FOR THE YEAR	261,372	-	-	261,372
RECONCILIATION OF FUNDS				
Total funds brought forward	<u>1,669,318</u>	4,150	10,000	<u>1,683,468</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>1,930,690</u></u>	<u><u>4,150</u></u>	<u><u>10,000</u></u>	<u><u>1,944,840</u></u>

**BRITISH ASSOCIATION FOR SEXUAL HEALTH
AND HIV (BASHH)**

**Notes to the Financial Statements - continued
for the year ended 31 JULY 2022**

11. FIXED ASSET INVESTMENTS

	2022	2021
	£	£
FAIR VALUE		
Fair value at the start of the year	1,911,448	1,608,521
Additions	37,722	44,501
Disposals	(17)	(17)
Net gain / (loss) on change in fair value	(79,466)	258,443
Fair value at the end of the year	1869,687	1,911,448
NET BOOK VALUE		
At 31 July 2022		<u>1,869,687</u>
At 31 July 2021		<u>1,911,448</u>

There were no investment assets outside the UK.

**BRITISH ASSOCIATION FOR SEXUAL HEALTH
AND HIV (BASHH)**

**Notes to the Financial Statements - continued
for the year ended 31 JULY 2022**

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2022	2021
	£	£
Trade debtors	38,467	4,157
Prepayments and accrued income	<u>23,274</u>	<u>25,691</u>
	<u>61,741</u>	<u>29,848</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2022	2021
	£	£
Trade creditors	185,743	67,566
VAT	21,915	10,826
Other creditors	23,122	15,724
Deferred income	14,305	55,871
Accrued expenses	<u>30,408</u>	<u>49,689</u>
	<u>275,493</u>	<u>199,676</u>

Deferred income

	2022	2021
	£	£
Deferred income at 1 August 2021	60,676	114,807
Resources deferred during the year	14,305	60,676
Amounts released from prior year	<u>(60,676)</u>	<u>(114,807)</u>
Deferred income at 31 July 2022	<u>14,305</u>	<u>60,676</u>

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.

**BRITISH ASSOCIATION FOR SEXUAL HEALTH
AND HIV (BASHH)**

**Notes to the Financial Statements - continued
for the year ended 31 JULY 2022**

14. MOVEMENT IN FUNDS

	At 1.8.21 £	Net movement in funds £	At 31.7.22 £
Unrestricted funds			
General fund	1,930,690	(12,426)	1,918,264
Restricted funds			
The Robert S Morton Lecture fund	3,139	-	3,139
Cathy Harman Memorial Appeal	<u>1,011</u>	<u>-</u>	<u>1,011</u>
	4,150	-	4,150
Endowment funds			
Robert S Morton Lecture fund	<u>10,000</u>	<u>-</u>	<u>10,000</u>
TOTAL FUNDS	<u><u>1,944,840</u></u>	<u><u>(12,426)</u></u>	<u><u>1,932,414</u></u>

Net movement in funds, included in the above are as follows:

	Income & gains £	Expenditure & losses £	Gains & losses £	Movement in funds £
Unrestricted funds				
General fund	714,151	(647,111)	(79,466)	(12,426)
TOTAL FUNDS	<u><u>714,151</u></u>	<u><u>(647,111)</u></u>	<u><u>(79,466)</u></u>	<u><u>(12,426)</u></u>

Comparatives for movement in funds

	At 1.8.20 £	Net movement in funds £	At 31.7.21 £
Unrestricted funds			
General fund	1,669,318	261,372	1,930,690
Restricted funds			
The Robert S Morton Lecture fund	3,139	-	3,139
Cathy Harman Memorial Appeal	<u>1,011</u>	<u>-</u>	<u>1,011</u>
	4,150	-	4,150
Endowment funds			
Robert S Morton Lecture fund	<u>10,000</u>	<u>-</u>	<u>10,000</u>
TOTAL FUNDS	<u><u>1,683,468</u></u>	<u><u>261,372</u></u>	<u><u>1,944,840</u></u>

**BRITISH ASSOCIATION FOR SEXUAL HEALTH
AND HIV (BASHH)**

**Notes to the Financial Statements - continued
for the year ended 31 JULY 2022**

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Income & gains £	Expenditure & losses £	Gains & losses £	Movement in funds £
Unrestricted funds				
General fund	479,510	(476,564)	258,426	261,372
	<u>479,510</u>	<u>(476,564)</u>	<u>258,426</u>	<u>261,372</u>
TOTAL FUNDS	<u>479,510</u>	<u>(476,564)</u>	<u>258,426</u>	<u>261,372</u>

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 courses.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2022 (2021: Nil)

16. LEGAL STATUS OF 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.

17. FINANCIAL INSTRUMENTS

	2022 £	2021 £
Financial assets measured at fair value		
Investments	<u>1,869,687</u>	<u>1,911,448</u>

**BRITISH ASSOCIATION FOR SEXUAL HEALTH
AND HIV (BASHH)**

**Detailed Statement of Financial Activities
for the year ended 31 JULY 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations		
Donations	7	-
Investment income		
Dividends and interest receivable from investments and unit trusts	30,581	44,677
Charitable activities		
Regional branches	3,680	300
Membership subscriptions	200,688	194,945
Special interest groups	17,407	21,614
Other educational meetings/ courses	<u>461,788</u>	<u>217,974</u>
	<u>683,563</u>	<u>434,833</u>
Total incoming resources	714,151	479,510
EXPENDITURE		
Charitable activities		
Cost of educational meetings	297,298	226,363
Cost of educational journals	<u>16,615</u>	<u>41,736</u>
	313,913	268,099
Support costs		
Other		
Secretarial fees	203,920	166,208
Committee meeting costs	81,944	(904)
Postage and stationery	981	1,519
Sundries	<u>15,942</u>	<u>18,685</u>
	302,787	185,508
Governance costs		
Auditors' remuneration	15,802	12,700
Rates and water	127	-
Travel expenses	676	116
Professional fees	4,907	1,962
Management charges	-	5,075
Carried forward	21,512	19,853

This page does not form part of the statutory financial statements

**BRITISH ASSOCIATION FOR SEXUAL HEALTH
AND HIV (BASHH)**

**Detailed Statement of Financial Activities
for the year ended 31 JULY 2022**

	2022 £	2021 £
Governance costs		
Brought forward	21,512	19,853
Sundries	1,294	104
Accountancy and legal fees	<u>7,605</u>	<u>3,000</u>
	<u>30,411</u>	<u>22,957</u>
Total resources expended	<u>647,111</u>	<u>476,564</u>
Net income before gains and losses	67,040	2,946
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	<u>(79,466)</u>	<u>258,426</u>
Net (expenditure)/income	(12,426)	261,372

This page does not form part of the statutory financial statements