

Registered number: 07863350
Charity number: 1148196

BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV (BASHH)
(A Company Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV (BASHH)
(A Company Limited by Guarantee)

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BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV (BASHH)
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 JULY 2025**

Trustees	Dr C Saxon, President (appointed 23 January 2026) Prof M D Phillips, President (resigned 23 January 2026) Prof M D Phillips, Immediate past president (appointed 23 January 2026) Dr C Dewsnap, Immediate past president (resigned 23 January 2026) Dr C Ward, Vice President (appointed 23 January 2026) Dr D R Phillips, Vice President (resigned 23 January 2026) Dr C Wood, General secretary (appointed 23 January 2026) Dr C Saxon, General secretary (resigned 23 January 2026) Dr A Oliver, Treasurer Dr R E MacDonald, Clinical Governance Committee Chair (resigned 23 January 2026) Mr N Burley, Conference & Communications Secretary (appointed 23 January 2026) Dr C Ward, Conference & Communications Secretary (resigned 23 January 2026) Prof M C S Grundy-Bowers, Education Committee Chair Dr M Rayment, Fellow Prof C Estcourt, Academic Fellow Dr S Brady, Fellow (resigned 23 January 2026) Dr K Prime, Fellow Dr J Evans-Jones, Fellow (resigned 11 February 2025) Mr H Mohamed, Fellow (resigned 23 January 2026) Mr J Anderson, Lay Fellow Dr F Windebank, Doctor in training Rep (appointed 24 January 2025) Dr L Henderson, Doctor in training Rep (resigned 24 January 2025) Dr J Shaw, Fellow (appointed 23 January 2026) Dr L Rubinstein, Fellow (appointed 23 January 2026) Ms J Crossman, Nurse Rep Ms J Phatthey, Health Adviser Rep (appointed 23 January 2026) Mr H A Clarke, Health Adviser Rep (resigned 23 January 2026) Dr K Verma, Speciality Dr Rep
Company registered number	07863350
Charity registered number	1148196
Registered office	BASHH 437 & 439 Caledonian Road London N7 9BG
Company secretary	Dr C Wood (appointed 23 January 2026) Dr C Saxon (resigned 23 January 2026)
Independent auditor	Sayer Vincent LLP 110 Golden Lane London EC1Y 0TG

BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV (BASHH)
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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
(CONTINUED)
FOR THE YEAR ENDED 31 JULY 2025

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
110 Golden Lane
London

BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV (BASHH)
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Report of the Trustees
FOR THE YEAR ENDED 31 JULY 2025

The trustees present their report and the audited financial statements for the year ended 31 July 2025.

Reference and administrative information set out on page 1 and 2 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. The process used by the Association to produce its guidelines was re-accredited by NICE in 2021. NICE has in 2024 ended its accreditation scheme and so future guidelines will no longer feature the NICE accreditation logo. This affects all organisations that were a part of the scheme. The guidelines production process remains unchanged and is still in line with best practice standards set out by the NICE scheme. BASHH will keep under review and consider alternative ways to validate and demonstrate accountability for guidelines production, recognising the importance of high quality, evidence based guidelines to support us to achieve our charitable objects. 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 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.

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Report of the Trustees
FOR THE YEAR ENDED 31 JULY 2025

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
- 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

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. BASHH does not operate fundraising activities (from the public or calling for donations) this is very clear in our Charity Commission declaration. BASHH's primary income streams are from membership fees and income from conferences and other delegate fees from teaching and training activities.

Education Committee

Chair: Professor Matthew Grundy-Bowers

The Education Committee (EC) is responsible for facilitating the delivery of the BASHH's vision, values and service priorities through education, training and development. The Special Interest Groups (SIGs), Conference chair, STI Foundation, BASHH HIV/STI course, and International Journal of STD & AIDS and the STI journals either report into or have a presence on the committee. The committee oversees the development and maintenance of educational programmes for nurses, doctors and the wider MDT specifically in HIV, the management of STIs and related conditions.

May 2025 saw the appointment of a Head of Education and Development for BASHH (Daron Oram). Since his appointment the focus of the remainder of year has been mapping and scoping the educational offering and beginning to develop a consistent, strategic approach to education.

STI Foundation

The STI Foundation provides theory and competency training to support careers development across Integrated Sexual Health services and Primary Care. 648 People attended STI Foundation theory courses held at 27 training centres across the UK and Ireland. Around 300 people completed or were actively training on one of the STI Foundation Competencies withing the past 12 months.

eLearning for Health STI/HIV modules

BASHH's online eLearning can be accessed for free by anyone in the NHS and the modules form the theoretical underpinning for consultant training, the BASHH theory course, and the STI Foundation. In the 2024 calendar year there were 7,472 new enrolments and 72,078 launches of the eLearning. The eLearning contains 144 live modules which are kept up to date by BASHH member volunteers. In 2024, 12 modules were updated, with 27 due to be updated in 2025.

The Special interest groups (SIGs)

The SIGs lead on the development of guidance documents, educational materials and events within their specialist areas. They run several well-known online and in-person study days including the ABC of sexual function and genital dermatology and genital dermatology PLUS study days. The SIGs also generate publications, and in collaboration with other BASHH groups and external organisations make recommendations and review and respond to various documents on behalf of BASHH. Individual reports detailing specific contributions are available within the BASHH Annual Review.

In addition to this, there has been several educational events including the SAS Doctors conference, HIV masterclass, BASHH HIV/STI course, and the DipGUM revision course. Another exciting development is planning has also begun for BASHHs first nurse and health advisor conference in autumn 2026, which will be a joint event with the Society of Sexual Health Advisors.

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The STASHH (Student and Trainee Association for Sexual Health & HIV) has continued to offer educational opportunities, taster days and other engagement events to those resident doctors interested in pursuing a career in GUM/HIV. These activities have undoubtedly contributed to improved profile of GUM within the medical communities.

BASHH scientific meetings

The Education Committee is responsible for facilitating the three BASHH scientific meetings (BSM) per year. Two of these are delivered virtually, and the third (spring) is delivered hybrid. These well received scientific events are free for BASHH members attracting large numbers of delegates. Each scientific meeting is delivered by two SIGs in a two-part structure.

The Autumn BSM was again virtual and hosted by the sexual violence and domestic abuse SIG and the HPV SIG. The Winter BSM was delivered by Sexual Health Advisors and Nurses SIG and the second part was delivered by the Prison SIG. The Spring BSM was hybrid and was delivered by the Sexual Function and Wellbeing SIG and Racially Minoritised Communities SIG. It was an honour to have Dr Nick Theobald in person to receive the Honorary Life Fellowship, who inspired the audience with this extensive career in the field.

Scholarships, Fellowships and Travel awards

Lisa Walton (Advanced Clinical Practitioner) from Derby continued her remunerated BASHH fellowship, and given the importance of this project, a decision was made to extend the fellowship for an additional 6-months. This additional time was granted to survey more services across the UK and have a fuller picture of the nursing and health advising workforce. This work is fundamental in future work for BASHH to better support the nursing and health advisor workforce in career structure and educational offering.

The undergraduate prize winners were Amy Kerrigan (University of Glasgow)- won for her entry 'Posting Sexual Health Testing Kits: Why are tests not performed by the lab?' and Kirsten Holmes (University of Glasgow) won for their entry 'What works better for young people: Bookable or Walk-in clinics?'.

We are excited about 2026 and the education events that will inform and inspire.

Clinical Governance Committee (CGC)

Chair: Dr Rona MacDonald

Secretary: Mr 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, Specialty, associate specialists and specialist (SAS) doctors, 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.

Significant activities / Outputs 2024-25

- 3 virtual meetings and 1 face to face meeting during Spring Conference
- Supported BASHH EGM response and creation of BASHH CGC Working Group: Sexual Health Outcomes Deterioration (SHOD)
- Ongoing input to National PGD

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Future Plans

- To support BASHH in assessing workforce numbers
- Support BASHH with promoting GU training and recruitment
- To support BASHH to lead on the development of coherent holistic sexual health strategies for all four nations in the UK

Conference and Communications Group

Chair: Dr Chris Ward

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 e.g. SAS conference

To support other webinars and educational meetings e.g. IUSTI webinars

To provide conference symposiums and scholarships at other conferences e.g. IUSTI/ISSTDR

Significant activities

Delivered annual face to face conference in Edinburgh 8-11th June 2025

Delivered virtual annual Joint BASHH/FSRH conference 26th March 2025

Supported IUSTU with BASHH led symposium and scholarships on behalf of the GM SIG 11th October 2025

Supported ISSTDR attendance with scholarships and Bitesize feedback sessions 27-30th July 2025

Performance/Outputs in the year 2025-26

BASHH conference

Total attendees: 582, of which 508 were delegates

35 sessions with 88 speakers, 220 posters, 20 moderated posters and 43 oral presentations including nurses/HA/undergrads

£146,262 sponsorship income.

Surplus share from sponsorship/registration: £43,619

Evaluation: 33/34 sessions scored an average mark >4/5, with total range for average mark 3.96-4.81/5

Joint FSRH/BASHH conference

Over 400 virtual attendees

Split BASHH/FSRH program

4.7/5 average weighting for event, 4.5/5 average weighting for education

Feedback collated by FSRH - 55% Excellent, 39% Good, 6% Average

Good verbal feedback from delegates on the day

IUSTI Europe conference Athens

To be held October 2025

GM SIG Symposium with trans focus, and workshop lead by BASHH on language

Formal feedback to follow (not released by IUSTI yet)

4 scholarships awarded plus 1 Raj Patel scholarship, will present feedback to members at Bitesize in October/November

IUSTI/ISSTDR World congress Montreal

60 UK delegates attended, of which at least 40 BASHH members

3 BASHH scholars supported to attend

Feedback given in Bitesize webinars on 23/09/25 and 01/10/25

Good networking opportunities and links made with ASHUM and ASHA

Future plans

Deliver Joint CoSRH/BASHH conference March 25th 2026. CoSRH keen to continue virtual conference and format works well.

Plan and deliver face to face 6th joint BASHH/BHIVA conference 27-29th April 2026 in Liverpool

Continue to support partners in IUSTI, RCP and RCGP with webinars at their national conferences, request for symposium at RCOG and RCP.

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Public, Media and Website Activities

Objectives

To provide an effective and expert-driven press office to support high quality and informed coverage of sexual health across the public discourse, and to ensure BASHH is seen as the 'go to' organisation for sexual health expertise.

Significant activities

The BASHH press office – which continues to be managed by M+F Health - has successfully ensured BASHH's voice is represented across a wide range of broadcast and traditional media outlets in the last twelve months, supporting widespread national coverage on a range of priority interest areas. Activity has helped to ensure that BASHH continues to represent a key source of trusted commentary on sexual health topics, with coverage including key media stories around rates of sexual infection and bringing attention to the growing challenges faced by sexual health services across the UK, and the publication of the UK-first guidelines on doxyPEP for the prevention of syphilis.

Performance/Outputs in the year 2024-25

Regular updates have also been published on the news section of the BASHH website, helping to showcase the release of relevant educational and training resources, as well as to highlight various BASHH statements on policy and service developments.

Future plans

It continues to be important to strengthen BASHH's influence within evolving political and policy discussions, ensuring the organisation's voice continues to cut through in support of its core priorities.

Over the coming year, this will involve close collaboration with BASHH's public affairs team to coordinate messaging and advocacy efforts, while further enhancing BASHH's visibility across national, regional, and sector media. The press office will prioritise timely, evidence-based responses to media enquiries, alongside proactive engagement on emerging sexual health issues where BASHH can provide authoritative leadership and shape the agenda.

BASHH will continue to work closely with government departments, sector partners, and journalists across the UK to ensure that expert voices remain central to public and political conversations on sexual health and the delivery of high-quality services.

Social and Digital Media

Objectives

To ensure BASHH is fully supported with ongoing social media communications and high-quality delivery outputs reaching key stakeholders, including BASHH members, policymakers, other healthcare professionals (including pre-speciality through LoveGUM) and service users/the wider public. BASHH's core social media channels are X (formerly Twitter), Facebook, Instagram and LinkedIn.

Social and Digital Team KPIs

1. Awareness/reach: *Extend BASHH's presence as the lead professional representative body for specialist physicians in genitourinary medicine in the UK*
 - To achieve 100 views and an 8% engagement rate on LinkedIn articles averaging at 1 x article per quarter (authored by stakeholders e.g. members, SIGs, partner orgs, etc.)
2. Engagement: *Capture the attention of BASHH's audience with content which inspires action*
 - Maintain engagement rate on X of 2-3%
 - Achieve over 200 Instagram engagements per month
 - Maintain average of one video per month
3. Website traffic: *Attract and direct audiences to the BASHH website*
 - Maintain average of 175 link clicks across all channels to BASHH website/month (*to discuss access to BASHH analytics and UTM links with EBS*) – up from baseline clicks of ~130/ month
4. Conversions: *Guide users from engagement to the successful completion of desired actions.*
 - Support uplift in BASHH memberships (% increase to be agreed following BASHH admin/EBS providing membership data)

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Significant activities and performance/outputs in the year 2024-25

BASHH's social media channels, including X, Bluesky, Facebook, Instagram, and LinkedIn, continue to deliver timely, reliable, and informative content. The strategy combines proactive content creation with rapid responses to breaking news and sector developments, ensuring BASHH remains a trusted source for GUM and sexual health professionals while extending reach to political stakeholders and the wider public.

Since September 2024, BASHH's X account has consistently performed above industry benchmarks, achieving an average monthly engagement rate of 4%, compared with the industry benchmark of 2 -3%. Engagement peaked at 5.27% in June 2025 before stabilising around 4%. Instagram followers grew 27% over the year, from 2,385 to 2,998.

BASHH launched its Bluesky account in November 2024, and it has grown steadily into a trusted platform for professional and accurate sexual health updates. Nearly 200 updates have been posted to date, with engagement rising alongside output. Engagement has risen alongside output, amplified by influential voices like Parliamentarians and leading GUM professionals, helping to amplify BASHH's reach and credibility within both professional and policy circles. Bluesky followers have grown to 412, and the platform continues to be an important space for BASHH to expand its presence and tailor content for a growing audience.

Key content highlights from the last year include promotion of the BASHH SAS Doctors' Conference, with pre-event posts, dynamic quote cards during events, and reflective pieces afterwards. BASHH also supported the launch of LUSTRUM films and shared responses to major sector developments, such as the NHS 10 Year Health Plan and national clinical guidelines on doxyPEP. Multiple LinkedIn blogs were developed including one exploring the role of GUM professionals in LGBTQ+ healthcare and another providing guidance on greener sexual health clinics, both achieving strong engagement.

Finally, BASHH's physical presence at events has been carefully supported by the M+F team. This included designing and creating promotional banners for the BASHH 2025 conference, facilitating audio equipment for the STI & HIV World Congress, and ensuring timely delivery of BASHH-branded merchandise such as pens and business cards. The team also provided on-the-ground support at the RCOG conference, representing BASHH as a reputable organisation.

Future plans

- Sustain the current level of activity, and identify ways to maximise natural, and created peaks of activity.
- Promote BASHH owned initiatives, awareness days and collaboration opportunities through increased working with sector partners.
- Support the promotion of the BASHH x BHIVA Joint Conference in 2026.
- Further explore BASHH's potential presence on new platforms i.e. TikTok as a means of promoting BASHH activities and messages to a wider audience, including monitoring for other sector organisations joining the platform.
- Support closer integration with other core BASHH external suppliers, to support an increasingly cohesive communications approach to BASHH members and the wider public.

LoveGUM Campaign

Objectives

- Raise awareness of what a career in GUM involves, its unique benefits, and dispel myths about the profession– e.g., that the speciality is oversubscribed.
- Showcase that careers in GUM are rewarding (you can make a real difference to peoples' lives); varied (fields of work/ work places can include forensic medicine, refugee/ asylum centres and prisons); challenging (there are a variety of acute elements in treating GUM and HIV); flexible (GUM has one of the highest proportions of medics working less than full time) and worldly (there is scope to travel whilst training and whilst on the job).
- Showcase the broad, interesting, and rewarding range of paths that careers in GUM can take.
- Signpost a clear call to action; considering GUM as a viable career choice.

Significant activities and performance/outputs in the year 2024-25

Phase 3 of the LoveGUM campaign (July–December 2024) successfully built on the launch phase by combining influencer activity, paid social media, and strategic banner placements to drive reach,

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engagement, and awareness.

Five influencers, Dr Sesay, Dr Wannie, Dr Devify, Lydia Martin, and Natasha Binnie, shared tailored content, exceeding the initial target and generating strong engagement, including thousands of views, likes, quiz responses, and positive audience feedback.

The paid social campaign delivered impressive results across LinkedIn (135k impressions, 915 clicks, video CTR 3.84%), Meta (141k impressions, 7,701 clicks, CTR 5.43%), and X (434k impressions, 625 clicks), while ongoing integration into BASHH's regular social posts ensured sustained visibility.

Banner ads on BMJ Careers achieved 31,004 impressions and continue on BMJ Student, successfully driving targeted traffic to the LoveGUM microsite. Overall, Phase 3 expanded campaign visibility, deepened engagement with key audiences, and exceeded expectations across multiple channels.

Future plans

With Phase 3 complete, we provided a comprehensive evaluation report in January 2025, reviewing outcomes, key learnings, and reflections with stakeholders. Ongoing maintenance has continued through BASHH's social channels, leveraging the extensive content library developed across all three phases, with the LoveGUM microsite remaining a central resource for those interested in a career in genitourinary medicine.

Looking ahead, we presented a range of ideas to the Board in September 2025 to build on the campaign's success, including: refreshing the LoveGUM website with new and updated videos, blogs, and resources; leveraging Naomi Sutton as a campaign ambassador to maximise reach; launching an influencer campaign 2.0 to engage new voices beyond junior doctors; and re-engaging existing campaign endorsers to reaffirm BASHH's commitment to GUM.

We also proposed exploring further opportunities to capture perceptions of GUM, co-create content with trainees, and extend advocacy through media, ambassadors, and conferences.

FINANCIAL REVIEW

Treasurer: Dr Anne Oliver

There was a 0.3% increase in expenditure over the past year, which was planned. BASHH has continued to deliver educational events and guidelines. In addition BASHH completed a comprehensive EEDI review and has further developed our external relations outputs working with partners M&F health. There has also been investment in staff, with the appointment of a new Head of Education and Development. Activity also started to re-tender BASHH's full finance support function and to bring some of our administrative function in-house. All of these activities serve to further the objectives of the charity and build for the future.

Income increased by 10%, which was higher than expected. The main sources of income were membership subscriptions and registrations and sponsorship for educational and training events (including STI Foundation). There was also income from the investment portfolio. BASHH had an operational deficit in the 24/25 financial year and it is predicted that this will continue for the next two years, although at a lower level, to facilitate continued investment into the charity with resulting growth in sustainable income streams.

The audited figures are:

Income	£925,964	(2024	£841,088)
Expenditure	£1,242,699	(2024	£1,234,331)
Net losses	-£316,735	(2024	-£393,243)
Net movement in funds	-£260,190	(2024	-£181,486)

A new annual budgeting cycle has been introduced alongside the implementation new chart of accounts to allow targets to be aligned and performance to be tracked against budget. This has given the Board greater ability to scrutinise performance and assess the feasibility of proposed expenditure.

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Risk

Funding is derived through a membership model. The subscription rates increased by 3% in August 2024 which provided a small increase in income. Rates remained static in 2025 and they are set to increase again in 2026 to account for inflation and increased activity, subject to agreement of the board. BASHH also has HR risks as it is now an organisation with employed staff.

In addition to the BASHH current accounts, BASHH also banks via the Flagstone charity platform, where funds are saved into dedicated charity notice accounts protected by the FSCS. Funds have been moved from the investments to these accounts to help safeguard against significant shifts in the economy, support cashflow and ensure that the charity can benefit from the strongest interest rates while maintaining the security of access to cash in bank.

Due to an impending change in the finance function provider, the process of appointing a new bookkeeper and accountant has been started.

Principal Funding Sources

Income for the charity comes from membership subscriptions, educational events and investments.

At 31st July 2025, the charity has total reserves of £1,495,444 (2024: £1,755,634). This comprised of £6,810 restricted reserves (2024: £10,637), £10,000 endowment fund (2024: £10,000) and £1,479,264 unrestricted reserves (2024: £1,734,997). Unrestricted reserves have decreased by £255,733 (decrease of £187,973 in 2024).

RESERVES POLICY AND GOING CONCERN

Investment and Reserves policy

BASHH investments are contained within two investment portfolios, BASHH engages two investment companies to manage these portfolios Sarasin & Partners and St James Place. These are reviewed on an annual basis with the companies to review performance and to ensure that the investments meet BASHH's Charitable, Social and Ethical values.

BASHH investments performance is measured against market average and in the previous financial year the investments performed similar to the market average. The investments are held to provide BASHH with reserves for any unforeseen events, to provide BASHH with addition income to support charitable activities and to provide reserves for future projects. 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 £1,401,601 (2024: £1,881,032) 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 £1,479,264 (2024: £1,734,997) are in keeping with the reserves policy as committed 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.

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This overview should be used in conjunction with BASHH Risk Management and should highlight any items not contained there.

PRINCIPAL RISKS AND UNCERTAINTIES

David Phillips, Vice-President
Reference: Risk Map 2024-2025

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. BASHH 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 new potential risks which the charity may encounter as well as reviewing and updating mitigations to already recognised risks. The Risk Matrix was updated by the Finance and Governance Committee on in May 2025. Significant updates and principal risks are detailed below.

Management of Principal Risks:

Significant and updates risks	Mitigations / Controls
Conflicts of interest	Annual disclosure, disclosure invitations before every committee meeting, election process, trustee annual training
Security of assets	Asset register, insurance policy, investment and reserves policy, due diligence on intellectual property by individual special interest and other groups
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
Investment policy	Investment funds reviewed by F&G annually, with input from fund managers
Cash flow	Managed according to policies in F&G committee [Please also see 'financial review' and reserves policy' sections above]. Membership subscriptions moving to quarterly option. Exploration of further diversification of income and BASHH products and implementation of new budget and cash flow forecasts with strengthened accruals-based reporting throughout year in management accounts from mid-2025.
Dependence on income sources	Managed according to policies in F&G committee [Please also see 'financial review' and reserves policy' sections above]. Business and strategic review underway looking at strengthening and diversification of income. New budgeting and reporting mechanisms supporting business planning and earlier notification of issues and vulnerabilities through year.
Contract risk – performance, compliance, terms and conditions, conferences	Officers to enforce authorisation procedures before contract agreement. From mid-2025 onwards, transition of secretariat and financial services out-sourced to EBS to be brought in-house and to a new financial management and accountancy firm respectively.

BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV (BASHH)
(A Company Limited by Guarantee)

Report of the Trustees
FOR THE YEAR ENDED 31 JULY 2025

It is important to note that during the 2024 – 2025 period BASHH has embarked on a major review of governance, strategic, business and infrastructure, led and facilitated by the CEO. This process has already involved review of the risk map in terms of content and format and into the next term expecting to strengthen this mechanism as well as introducing further controls to downgrade risks and provide the board with assurance.

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. These revisions were resubmitted to the Charity Commission in July 2023 and accepted for re-approval by special resolution by the membership in October 2023.

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 18 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 Public Panel, Representative from the Specialist Advisory Committee (for training, Revalidation representative for BASHH, and an Assistant to the General Secretary (re-appointed every two years to align with election process).

BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV (BASHH)
(A Company Limited by Guarantee)

Report of the Trustees
FOR THE YEAR ENDED 31 JULY 2025

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 (working alongside FSRH). From the next reporting year, the Chair of the CSU will receive remuneration equivalent to 2 hours of clinical consultant time per week.

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.

Support Services

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. This has been undertaken by Executive Business Services (EBS) since 2021. In May 2025 both parties came to a mutual agreement to bring this contract to an end. It was determined that due to the developing needs of BASHH, the contract was no longer financially viable for EBS and did not deliver value for money for BASHH. The functions are in the process of being fragmented with a combination of specialist contractors (for finance) and in house staff being recruited.

EBS were 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. This contract was on a shorter notice period and BASHH contracted Sue Bird, who previously supported the STI Foundation, to support the transition to an in-house function.

EBS continued through 2024/25 to work with the Treasurer, General Secretary and newly appointed CEO to further streamline support services. Our website, BSIG (Bacterial Special Interest Group) microsite and LoveGUM microsite continue to be supported by our website design contractor LightMedia Communications Ltd in place since 2022.

Membership Review

Membership continues to grow steadily and there have been new applications for membership into both medical and the non-medical categories (including increasing student membership), 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 including retirement or change of role/career. The total number of members on 31 May 2025 was 1,589 (2024:1506).

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. The new website has further streamlined this process. 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. Over the next 12 months we plan to introduce quarterly direct debit payments and further review the membership categories and pricing incorporating member survey and EEDI review feedback into this process.

BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV (BASHH)
(A Company Limited by Guarantee)

Report of the Trustees
FOR THE YEAR ENDED 31 JULY 2025

Equity, Equality, Diversity and Inclusion (EEDI) Review

At the end of 2023 the BASHH board of trustees agreed to commission an external EEDI review of BASHH. Following a competitive tender process Purple Pen Research and Evaluation Consulting were appointed to perform the review. The work began in early 2024 and continued into early 2025. A preview of the report was launched at a breakfast meeting at the BASHH Annual Conference in June 2025. The full and finalised report with recommendations will be published in Autumn 2025.

Trustee recruitment

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 Mi-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.

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 in July 2024 received Trustee Training by Sally Stephens of National Council for Voluntary Organisations in July 2024. The agenda covered:

- Landscape of the third sector, and key challenges faced by boards
- Charity status, legal form
- Role & responsibilities of trustees
- Trustee liability
- Delegation
- Good governance practice & the charity governance code

The next trustee training is planned for early 2026.

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).

BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV (BASHH)
(A Company Limited by Guarantee)

Report of the Trustees
FOR THE YEAR ENDED 31 JULY 2025

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 2024 was 19 (2023: 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.

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 6 March 2026 and signed on their behalf by

.....
Dr C Wood
General Secretary, BASHH

BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV (BASHH)
(A Company Limited by Guarantee)

**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 (BASHH) (the 'charitable company') for the year ended 31 July 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 2025 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 Charities Act 2011.

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 United Kingdom, including the Financial Reporting Council'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 the charitable company'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.

BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV (BASHH)
(A Company Limited by Guarantee)

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BRITISH ASSOCIATION FOR SEXUAL
HEALTH AND HIV (BASHH) (CONTINUED)**

Other information

The other information comprises the information included in the 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 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 where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

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

BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV (BASHH)
(A Company Limited by Guarantee)

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BRITISH ASSOCIATION FOR SEXUAL
HEALTH AND HIV (BASHH) (CONTINUED)**

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 is detailed 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, 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 for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's Report.

BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV (BASHH)
(A Company Limited by Guarantee)

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BRITISH ASSOCIATION FOR SEXUAL
HEALTH AND HIV (BASHH) (CONTINUED)**

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)

Date: 20 March 2026

for and on behalf of Sayer Vincent LLP, Statutory Auditor
110 Golden Lane, LONDON, EC1Y 0TG

BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV (BASHH)
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 JULY 2025**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total funds 2025 £	As restated Total funds 2024 £
Note					
Income and endowments from:					
Donations and legacies	4	-	-	-	5,000
Charitable activities:					
Membership subscriptions		210,571	-	210,571	199,138
Educational meetings and courses		426,102	16,100	442,202	426,076
Event sponsorship		210,812	-	210,812	165,935
Other charitable activities		-	4,000	4,000	-
Investments	5	58,379	-	58,379	44,939
Total income and endowments		905,864	20,100	925,964	841,088
Expenditure on:					
Raising funds	6	9,059	-	9,059	43
Charitable activities	7	1,209,083	24,557	1,233,640	1,234,288
Total expenditure		1,218,142	24,557	1,242,699	1,234,331
Net expenditure before net gains on investments		(312,278)	(4,457)	(316,735)	(393,243)
Net gains on investments		56,545	-	56,545	211,757
Net movement in funds		(255,733)	(4,457)	(260,190)	(181,486)
Reconciliation of funds:					
Total funds brought forward		1,734,997	10,637	10,000	1,755,634
Net movement in funds		(255,733)	(4,457)	-	(181,486)
Total funds carried forward		1,479,264	6,180	10,000	1,755,634

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 23 to 38 form part of these financial statements.

BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV (BASHH)
(A Company Limited by Guarantee)
REGISTERED NUMBER: 07863350

BALANCE SHEET
AS AT 31 JULY 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	13	1,147	-
Investments	14	1,401,601	1,881,032
		1,402,748	1,881,032
Current assets			
Debtors	15	38,395	83,202
Cash at bank and in hand		173,703	30,336
		212,098	113,538
Current liabilities			
Creditors: amounts falling due within one year	16	(119,402)	(238,936)
		92,696	(125,398)
Net current assets / liabilities		92,696	(125,398)
Total net assets		1,495,444	1,755,634
Charity funds			
Endowment funds	18	10,000	10,000
Restricted funds	18	6,180	10,637
Unrestricted funds	18	1,479,264	1,734,997
Total funds		1,495,444	1,755,634

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

.....
Prof M D Phillips
 (Trustee)
 Date: 6 March 2026

The notes on pages 23 to 38 form part of these financial statements.

BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV (BASHH)
(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 JULY 2025

	2025	2024
	£	£
Cash flows from operating activities		
Net cash used in operating activities	(449,764)	(356,284)
	<hr/>	<hr/>
Cash flows from investing activities		
Dividends and interest from investments	58,379	44,939
Purchase of tangible fixed assets	(1,224)	-
Proceeds from sale of investments	576,250	300,000
Purchase of investments	(40,274)	(41,797)
	<hr/>	<hr/>
Net cash provided by investing activities	593,131	303,142
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	143,367	(53,142)
Cash and cash equivalents at the beginning of the year	30,336	83,478
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	173,703	30,336
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 23 to 38 form part of these financial statements

BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV (BASHH)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

1. General 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 437 & 439 Caledonian Road, London, N7 9BG.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

British Association for Sexual Health and HIV (BASHH) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 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.

2.3 Income

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

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, and performant 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.

Subscriptions are payable in advance for the Association's Membership Year. Subscriptions for the Membership year ended 31 July 2025, 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.

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.

BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV (BASHH)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

2. Accounting policies (continued)

2.4 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 cost 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.

Expenditure on charitable activities includes the cost 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.

2.5 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 institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Office equipment	-	25%
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2.7 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV (BASHH)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

2. Accounting policies (continued)

2.9 Cash at bank and in hand

Cash at bank and 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.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.11 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.13 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 costs 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.

Investment income, gains and losses are allocated to the appropriate fund.

BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV (BASHH)
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**

3. Income from charitable activities

	Restricted funds 2025 £	Endowment funds 2025 £	Total funds 2025 £
Membership subscriptions	-	210,571	210,571
Sub-total for Membership	-	210,571	210,571
Special Interest Groups	-	36,898	36,898
Other Edu. Meetings/Courses	-	388,824	388,824
Regional Branches	-	380	380
Viiv Healthcare and Gilead grant	16,100	-	16,100
Sub-total for Educational meetings and courses	16,100	426,102	442,202
Special Interest Groups	-	12,644	12,644
Other Edu. Meetings/Courses	-	196,218	196,218
Regional Branches	-	1,950	1,950
Sub-total for Event Sponsorship	-	210,812	210,812
Total income from charitable activities	16,100	847,485	863,585

	Restricted funds 2024 £	As restated Endowment funds 2024 £	As restated Total funds 2024 £
Membership subscriptions	-	199,138	199,138
Sub-total for Membership	-	199,138	199,138
Special Interest Groups	-	19,341	19,341
Other Edu. Meetings/Courses	-	388,765	388,765
Regional Branches	-	970	970
Viiv Healthcare and Gilead grant	17,000	-	17,000
Sub-total for Educational meetings and courses	17,000	409,076	426,076
Special Interest Groups	-	8,971	8,971
Other Edu. Meetings/Courses	-	151,714	151,714
Regional Branches	-	5,250	5,250
Sub-total for Event Sponsorship	-	165,935	165,935
Total income from charitable activities	17,000	774,149	791,149

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

4. Income from donations

	Unrestricted funds 2025 £	Total funds 2025 £
Donations	-	-
	-	-
	Unrestricted funds 2024 £	Total funds 2024 £
Donations	5,000	5,000
	5,000	5,000

5. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £
Dividends and interest receivable from investments	58,010	58,010
Interest receivable	369	369
	58,379	58,379
	Unrestricted funds 2024 £	Total funds 2024 £
Dividends and interest receivable from investments	44,787	44,787
Interest receivable	152	152
	44,939	44,939

BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV (BASHH)
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

6. Investment management costs

	Unrestricted funds 2025 £	Total funds 2025 £
Investment management fees	9,059	9,059

	Unrestricted funds 2024 £	Total funds 2024 £
Investment management fees	43	43

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Cost of Educational Meetings	1,196,348	24,557	1,220,905
Cost of Educational Journals	12,735	-	12,735
	1,209,083	24,557	1,233,640

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Cost of Educational Meetings	1,211,205	10,513	1,221,718
Cost of Educational Journals	12,570	-	12,570
	1,223,775	10,513	1,234,288

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**

8. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
Cost of Educational Meetings	876,230	344,675	1,220,905
Cost of Educational Journals	12,735	-	12,735
	<u>888,965</u>	<u>344,675</u>	<u>1,233,640</u>
	As restated Activities undertaken directly 2024 £	As restated Support costs 2024 £	As restated Total funds 2024 £
Cost of Educational Meetings	861,904	359,814	1,221,718
Cost of Educational Journals	12,570	-	12,570
	<u>874,474</u>	<u>359,814</u>	<u>1,234,288</u>

The administrative and support services to the charity in connection with its charitable activities stated above are provided under contract by Executive Business Support who is an independent party.

Analysis of support costs

	Charitable activities 2025 £	Total funds 2025 £
Depreciation	77	77
Secretariat fees	182,677	182,677
Committee meeting costs	8,101	8,101
Professional fees	110,082	110,082
General administration and sundry costs	32,108	32,108
Printing, postage and stationery	1,030	1,030
Governance costs	10,600	10,600
Total 2025	<u>344,675</u>	<u>344,675</u>

BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV (BASHH)
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

8. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	As restated Charitable activities 2024 £	As restated Total funds 2024 £
Secretariat fees	173,241	173,241
Committee meeting costs	16,309	16,309
Professional fees	111,524	111,524
General administration and sundry costs	48,254	48,254
Printing, postage and stationery	386	386
Governance costs	10,100	10,100
	<hr/>	<hr/>
Total 2024 as restated	359,814	359,814
	<hr/> <hr/>	<hr/> <hr/>

9. Auditor's remuneration

	2025 £	2024 £
Fees payable to the charity's auditor in respect of:		
Audit	10,600	10,100
Under provision for prior year	-	10,000
	<hr/>	<hr/>

10. Staff costs

	2025 £	2024 £
Wages and salaries	117,857	35,317
Social security costs	7,604	-
Contribution to defined contribution pension schemes	6,536	2,119
	<hr/>	<hr/>
	131,997	37,436
	<hr/> <hr/>	<hr/> <hr/>

The average number of persons employed by the charity during the year was as follows:

	2025 No.	2024 No.
CEO	1	1
Head of Education and Development	1	-
	<hr/>	<hr/>
	2	1
	<hr/> <hr/>	<hr/> <hr/>

BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV (BASHH)
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

10. Staff costs (continued)

The emoluments of one member of staff, excluding employer pension costs, is within the range of £110,000 to £119,999 (2024 – none in the range £110,000 to £119,999).

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £119,113 (2024: £41,787, representing March 2024 to July 2024).

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 July 2025, expenses totalling £5,809 were reimbursed or paid directly to 14 Trustees (2024 - £4,464 to 15 Trustees).

Trustees' expenses of £5,809 (2024 - £4,464) represent the payment or reimbursement of travel and subsistence costs incurred by members.

12. Taxation

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

13. Tangible fixed assets

	Office equipment £
Cost or valuation	
Additions	1,224
At 31 July 2025	1,224
Depreciation	
Charge for the year	77
At 31 July 2025	77
Net book value	
At 31 July 2025	1,147
At 31 July 2024	-

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NOTES TO THE FINANCIAL STATEMENTS
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14. Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 August 2024	1,881,032
Additions	40,274
Disposals	(576,250)
Revaluations	56,545
	1,401,601
At 31 July 2025	1,401,601
 Net book value	
At 31 July 2025	1,401,601
At 31 July 2024	1,881,032

15. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	20,770	57,293
Prepayments and accrued income	17,625	25,909
	38,395	83,202
	38,395	83,202

16. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	52,879	148,709
Other taxation and social security	11,807	4,682
Other creditors	1,058	667
Accruals and deferred income	53,658	84,878
	119,402	238,936
	119,402	238,936

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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.

	2025	2024
	£	£
Deferred income at 1 August 2024	41,934	38,970
Resources deferred during the year	31,704	41,934
Amounts released from previous periods	(41,934)	(38,970)
Deferred income at 31 July 2025	31,704	41,934

17. Prior year adjustments

During the year, the trustees identified that certain income and expenditure items had been incorrectly allocated between charitable activities in the prior year. This reallocation has no impact on the total income, total expenditure, or net assets previously reported, but affects the analysis of income and expenditure by activity.

The comparative figures have been restated to reflect the correct allocation. The effect of this adjustment is as follows:

Income: £204,578 reallocated from Event sponsorship to Educational meetings and courses.

Expenditure: £165,581 reallocated from Committee meeting costs to Cost of Educational Meetings.

There is no change to the overall net movement in funds reported for the prior year.

BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV (BASHH)
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

18. Statement of funds

Statement of funds - current year

	Balance at 1 August 2024 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 July 2025 £
Unrestricted funds					
Designated funds					
Olwen Williams	5,000	-	(750)	-	4,250
General funds					
General Funds	1,729,997	905,864	(1,217,392)	56,545	1,475,014
Total Unrestricted funds	1,734,997	905,864	(1,218,142)	56,545	1,479,264
Endowment funds					
R.S. Morton Lecture Fund	10,000	-	-	-	10,000
Restricted funds					
R.S. Morton Lecture Fund	3,139	-	-	-	3,139
Cathy Harman Memorial Fund	1,011	-	-	-	1,011
ViiV Healthcare	2,487	15,100	(17,587)	-	-
Gilead grant	4,000	5,000	(6,970)	-	2,030
	10,637	20,100	(24,557)	-	6,180
Total of funds	1,755,634	925,964	(1,242,699)	56,545	1,495,444

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NOTES TO THE FINANCIAL STATEMENTS
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18. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 August 2023 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 July 2024 £
Unrestricted funds					
Designated funds					
Olwen Williams	-	5,000	-	-	5,000
General funds					
General Funds	1,922,970	819,088	(1,223,818)	211,757	1,729,997
Total Unrestricted funds	1,922,970	824,088	(1,223,818)	211,757	1,734,997
Endowment funds					
R.S. Morton Lecture Fund	10,000	-	-	-	10,000
Restricted funds					
R.S. Morton Lecture Fund	3,139	-	-	-	3,139
Cathy Harman Memorial Fund	1,011	-	-	-	1,011
ViiV Healthcare	-	13,000	(10,513)	-	2,487
Gilead grant	-	4,000	-	-	4,000
	4,150	17,000	(10,513)	-	10,637
Total of funds	1,937,120	841,088	(1,234,331)	211,757	1,755,634

BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV (BASHH)
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

19. Summary of funds

Summary of funds - current year

	Balance at 1 August 2024 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 July 2025 £
Designated funds	5,000	-	(750)	-	4,250
General funds	1,729,997	905,864	(1,217,392)	56,545	1,475,014
Endowment funds	10,000	-	-	-	10,000
Restricted funds	10,637	20,100	(24,557)	-	6,180
	<u>1,755,634</u>	<u>925,964</u>	<u>(1,242,699)</u>	<u>56,545</u>	<u>1,495,444</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 course held.

During the year ended 31 July 2024 BASHH received £5,000 from Olwen Williams as a charitable donation. This has been designated as a £1,000 scholarship per year for the next 5 years.

Summary of funds - prior year

	Balance at 1 August 2023 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 July 2024 £
Designated funds	-	5,000	-	-	5,000
General funds	1,922,970	819,088	(1,223,818)	211,757	1,729,997
Endowment funds	10,000	-	-	-	10,000
Restricted funds	4,150	17,000	(10,513)	-	10,637
	<u>1,937,120</u>	<u>841,088</u>	<u>(1,234,331)</u>	<u>211,757</u>	<u>1,755,634</u>

BRITISH ASSOCIATION FOR SEXUAL HEALTH AND HIV (BASHH)
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

20. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total funds 2025 £
Tangible fixed assets	1,147	-	-	1,147
Fixed asset investments	1,401,601	-	-	1,401,601
Current assets	195,918	6,180	10,000	212,098
Creditors due within one year	(119,402)	-	-	(119,402)
Total	1,479,264	6,180	10,000	1,495,444

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total funds 2024 £
Fixed asset investments	-	-	1,881,032	1,881,032
Current assets	10,000	10,637	92,901	113,538
Creditors due within one year	-	-	(238,936)	(238,936)
Total	10,000	10,637	1,734,997	1,755,634

21. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net expenditure for the year (as per Statement of Financial Activities)	(260,190)	(181,486)
Adjustments for:		
Depreciation charges	77	-
Revaluation losses/(gains) on investments	139,761	(197,776)
Dividends and interest from investments	(58,379)	(44,939)
Profit on the sale of investments	(196,306)	(23,956)
Decrease in debtors	44,807	13,557
(Decrease)/increase in creditors	(119,534)	78,316
Net cash used in operating activities	(449,764)	(356,284)

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

22. Analysis of cash and cash equivalents

	2025	2024
	£	£
Cash at bank	173,703	30,336
Total cash and cash equivalents	173,703	30,336

23. Analysis of changes in net debt

	At 1 August	Cash flows	At 31 July
	2024	£	2025
	£		£
Cash at bank	30,336	143,367	173,703
	30,336	143,367	173,703

24. 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.

25. Related party transactions

During the year the charity made payments of £nil (2024 - £14,676) to the Terrence Higgins Trust in respect to conference and research fees. Dr Claire Dewsnap served as a trustee of both the charity and the Terrence Higgins Trust during the year. The transaction was carried out on an arm's length basis.