

HIV i-Base

(A company limited by guarantee)

Report and Financial Statements

Year Ended 31st March 2009

Charity no: 1081905
Company no: 3962064



HIV i-Base

(A company limited by guarantee)

Report and Financial Statements

Year Ended 31st March 2009

Charity no: 1081905
Company no: 3962064

Contents	Page
Legal and administrative information	1
Report of the trustees	2-7
Report of the auditors	8-9
Statement of financial activities	10
Balance sheet	11
Notes forming part of the financial statements	12-18

HIV i-Base**Legal and administrative information**

Status

HIV i-Base is a charitable company limited by guarantee, incorporated on 28th March 2000 and registered as a charity on 8th August 2000.

Directors and trustees

The directors of the charitable company ("the charity") are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The trustees serving during the year and since the year end were as follows:

M D Breedon
K J Spurgin
K Gardner
H Mhereza-Byarugaba

Secretary

K Gardner

Registered office

3rd Floor East, Thrale House
44-46 Southwark Street
London
SE1 1UN

Auditors

Wilkins Kennedy
Bridge House
London Bridge
London
SE1 9QR

Bankers

National Westminster Bank plc
266 Pentonville Road
London
N1 9NA

HIV i-Base
Report of the trustees as at year ended 31 March 2009

The trustees present their report together with the audited financial statements of the charity for the year ended 31st March 2009.

Legal 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 and the Statement of Recommended Practice - Accounting and Reporting By Charities.

Objects and activities of the charity

The objects of the charity are the protection and preservation of public health and for the relief of sickness by disseminating to general practitioners and other health care professionals, the results of research and other information concerned with the causes, the transmission and the treatment of Human Immuno Deficiency Virus (HIV), and Acquired Immune Deficiency Syndrome (AIDS) and related conditions so as to improve the treatment of patients and prevent the spread of HIV and AIDS and related conditions; by providing information, advice and other assistance to those with HIV or AIDS or related conditions and to their families and carers and to benefit individuals, both nationally and internationally; through dissemination of up-to-date medical and social information related to the treatment of HIV/AIDS and other related health issues.

To achieve these objects the charity produces:

- *HIV Treatment Bulletin*, a monthly publication and technical review of the latest medical research aimed at doctors and other healthcare professionals and distributed through our postal mailing list, electronically and through clinics.
- A range of non-technical treatment guides, being easy to understand treatment information publications for people living with HIV. Distribution as above and to other community organisations.
- Multi-lingual translations of publications.
- UK CAB community education training for HIV positive people and their advocates.
- A treatment information phone line and support service by post, email and online.
- A website broadening access to our publications and archives and publicising our activities.
- Training courses to encourage a network of community advocates within local communities around the UK, especially with African communities.

HIV i-Base
Report of the trustees

In addition we also develop links with similar organisations working outside the UK, particularly in Europe, Eastern Europe, the USA and Africa on joint material and project development, training, education and support. We also serve on community advisory boards and steering committees with the objective that the needs of HIV positive people are represented in planning research and clinical trials.

Constitution

The company is a company limited by guarantee, and as such has no share capital. The liability of each member in the event of a winding up of the company is limited to £10. The company's governing documents are its Memorandum and Articles of Association.

Organisation

The trustees who have served during the year are set out on page 1. Trustees are appointed by the board of trustees. At each annual general meeting one third of the trustees retire by rotation and may be reappointed.

Financial Review and Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to approximately three months total expenditure. At the year end the free reserves had not reached this target level and the trustees continue to make efforts to raise additional unrestricted funds. The Trustees are pleased to report that in the year a successful grant application was made to The Monument Trust for support for our publications both in the UK and in Southern Africa, the phone line and other projects as well as some core costs. This grant of £570,000 over two years will, with other funding received and expected, for the first time, provide a degree of financial stability which the organisation has lacked since it's inception.

Net resources expended for the year amounted to £22,579 compared to a surplus of £21,984 in the prior year. Volatility in income is due to the charity having a relatively small number of funders and the timing of the grants which we receive from them. The trustees anticipate a surplus in the next financial year due to the funding agreed by The Monument Trust over the next two years.

Review of activities and future developments

HIV i-Base is a treatment activist group, HIV-positive led and committed to providing timely HIV treatment information both to healthcare professionals and to positive people themselves. HIV i-Base was formed in March 2000 and has continued to cover the most innovative and important medical advances in HIV and AIDS.

HIV i-Base
Report of the trustees

HIV i-Base Projects

Publications

In our ninth year as a charity we have continued to produce *HIV Treatment Bulletin* (HTB) and our community publications. We have published new editions of our treatment guides for patients – '*Introduction to Combination Therapy; Changing Treatment; Avoiding and Managing Side Effects; HIV, Pregnancy and Women's Health* and *HIV and Hepatitis C coinfection*.. We produced a new publication '*Clinical trials: a community guide to HIV research*', which aims to guide people in their choices about participation in research programmes. The publication is being translated into a number of European languages with support from NEAT.

Unfortunately, during this period, we lost TIPI funding for London provision of our treatment guides, we are grateful to several clinics, who generously made emergency donations to help us continue these services. BHIVA continues to provide funding to distribute HTB to their membership.

We continue to produce *ARV4IDUs* as an electronic publication. This quarterly bulletin is produced in both English and Russian language editions. This project is funded by the Open Society Institute (OSI).

During the year we continued our consultancy role with the Community Health Media Trust (CHMT) in South Africa as part of a project funded by the UK DfID . One outcome for i-Base from this project was the pilot first two issues of a Southern Africa version of HTB, called *HTB South*. We are now producing this publication quarterly as part of our work in Southern Africa funded by The Monument Trust. *HTB South* is distributed as an insert with the *Southern African Journal of HIV Medicine* and electronically to over 15,000 members of the South African Clinicians Society. The publication uses both articles from HTB and additional material specifically relevant to Southern Africa. HIV i-Base now maintains a permanent base in Cape Town, South Africa and one of our Editorial Directors spends a considerable portion of time there. We are planning to expand these activities further in particular to build local technical capacity and are currently seeking funding for this part of the project.

We continue to produce adherence support material such as the "treatment passports" that give patients the opportunity to keep a record of their own treatment history and the adherence pads developed with and used by pharmacists.

Our resource of translated information has continued to grow to over 35 languages. An ongoing grant from the NEAT European research group facilitated many of these translations into Italian, Portuguese, Spanish and Russian.

HIV i-Base Report of the trustees

All materials continue to be produced copyright free and are free individually and in bulk within the UK. Subscriptions continue to increase both by post and electronically. All publications continue to be posted to our website both in html and pdf formats.

Meetings

We continue the programme of inter-organisation treatment training workshops with many community groups around the UK as well as the UK-CAB, which holds four training meetings each year.

Following the report on the treatment information needs of African patients in London, produced last year, we are working with a number of community groups to provide treatment training workshops using specially designed training materials we are developing for the purpose. The first course of workshops was held in conjunction with Body and Soul and ran for 8 weeks. A key objective is to improve participants treatment literacy in order to support broader treatment literacy in African communities. We provide ongoing support for workshop participants and encourage the most successful participants to join and participate in the UK-CAB in the hope that they will be able to communicate their new skills within their particular communities.

The UKCAB

The quarterly meetings cover a broad range of subjects which this year included long-term cardiovascular risks of ARVs, information on the Yellow Card scheme, transitional care from Paediatric to Adult services, immunology as well as feedback from conferences such as the International AIDS Conference held in Mexico in 2008, CROI and others. We have been fortunate enough, as in all our meetings, to have support from world class British and international experts who provide some of these training workshops

The UKCAB has benefited from the employment of the UK-CAB administrator who started work in August and is working to expand the membership of the organisation as well as manage the administrative requirements of the group.

Membership has increased from 198 to 271 who now represent around 120 UK organisations.

UKCAB has had a stand at both the BHIVA autumn conference and the HIV9 conference in Glasgow. The stand is available for member organisations to display materials and serves to promote the UKCAB within the HIV community.

HIV i-Base
Report of the trustees

Attendance at the quarterly meetings has increased by about 25% during this period. A survey of members was conducted to choose topics for future meetings and one of these topics, *HIV and mental health*, will, as a result, be the community session at the 2009 autumn BHIVA conference and will be chaired by a UKCAB steering group member.

We continue to produce detailed reports following each UKCAB meeting.

The UKCAB receives a grant from The Monument Trust for which HIV i-Base provides secretariat services.

Phone line and Information services

These services have continued to develop and respond to growing demand. We believe we continue to be the expert referral service allowing patients to get an informed second opinion on any treatment based query. The web-based Q&A services have proved very popular and demand for electronic access to these services has doubled over the last year.

An international service in Russian and Bulgarian answered over 500 enquiries.

Website/IT

All i-Base publications continue to be simultaneously published on the website and our online Q&A has answered over 900 questions all of which remain online for others to consult, thus creating a growing resource of treatment questions and answers.

The website is continually updated and designed to have fast access so as to be suitable for people with dial-up or unreliable access to the internet.

The IT department has continued to upgrade i-Base's IT infrastructure as funds have allowed.

As well as maintaining the HIV i-Base website our IT department manages the UKCAB website which has an email discussion list and all notifications of meetings and reports are posted to it.

Risk management

The trustees have examined the major risks to which the charity is exposed and confirm that systems have been established to mitigate those risks.

Investment powers

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the trustees see fit.

HIV i-Base
Report of the trustees

Trustees' responsibilities in relation to the financial statements

Company law requires the trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the trustees are required to:


- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditors

A resolution will be proposed at the Annual General Meeting that Wilkins Kennedy be re-appointed as auditors to the charity for the ensuing year.

By order of the trustees:

 11th January 2010

M Breedon

HIV i-Base**Independent auditors report to the members of HIV i-Base**

We have audited the financial statements of HIV i-Base for the year ended 31st March 2009 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared in accordance with the accounting policies set out therein, the requirements of the Statement of Recommended Practice: 'Accounting and Reporting by Charities' and the requirements of the Financial Reporting Standard for Smaller Entities (effective January 2007).

This report is made solely to the company's members, as a body, in accordance with regulations issued under Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

The charity's trustees, who are also directors for the purposes of the Companies Act 1985, are responsible for the preparation of the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), as set out in the Statement of Trustees' Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the Report of the Trustees is consistent with the financial statements.

In addition we report to you if, in our opinion, the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law, regarding trustees' remuneration and transactions with the company, is not disclosed.

We report to you whether in our opinion the information given in the Report of the trustees is consistent with the financial statements.

HIV i-Base

Independent auditors report to the members of HIV i-Base (continued)

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charitable company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice applicable to charitable companies and to smaller entities, of the state of the company's affairs as at 31 March 2009 and of its incoming resources and application of resources in the year then ended; and have been properly prepared in accordance with the Companies Act 1985.
- The information given in the Report of the Trustees is consistent with the financial statements.

Wilks Kennedy

Wilkins Kennedy
Chartered Accountants and Registered Auditor
Bridge House
London Bridge
London
SE1 9QR

Date *12 January 2010*

HIV i-Base
Statement of Financial Activities (including Income and Expenditure Account)
for the year ended 31st March 2009

	Notes	Unrestricted funds 2009 £	Restricted funds 2009 £	Total funds 2009 £	Total funds 2008 £
Incoming resources					
Incoming resources from generated funds:					
<i>Voluntary income:</i>					
Grants and donations	(3)	218,963	-	218,963	261,952
<i>Investment income</i>					
Interest receivable		347	-	347	288
Incoming resources from charitable activities:					
Grants	(4)	16,361	-	16,361	17,593
Other	(4)	30,254	-	30,254	23,105
Total incoming resources		265,925	-	265,925	302,938
Resources expended					
Costs of generating funds:					
Costs of generating voluntary income	(5a)	4,729	-	4,729	1,992
Charitable activities:					
Publications	(5b)	108,189	-	108,189	92,359
Phone line and information officer	(5c)	26,570	-	26,570	32,358
Website	(5d)	20,475	-	20,475	25,628
UK CAB	(5e)	32,946	-	32,946	24,054
Community outreach	(5f)	62,128	-	62,128	64,482
External conferences	(5g)	13,782	-	13,782	19,193
Management and administration	(5h)	15,166	-	15,166	17,598
Governance costs	(6)	3,519	-	3,519	3,290
Total resources expended		287,504	-	287,504	280,954
Net income/(expenditure) for the year	(8)	(21,579)	-	(21,579)	21,984
Total funds brought forward		24,165	-	24,165	2,181
Total funds carried forward		2,586	-	2,586	24,165

The statement of financial activities includes all gains and losses in the above two financial years.

All incoming resources and resources expended derive from continuing activities

HIV i-Base
Balance Sheet as at 31st March 2009

	Notes	2009 £	2008 £
<u>Fixed assets</u>			
Tangible assets	(9)	1,444	1,610
<u>Current assets</u>			
Debtors	(10)	47,883	34,834
Cash at bank and in hand		2,124	19,742
		50,007	54,576
Creditors: amounts falling due within one year	(11)	(48,865)	(32,021)
Net current (liabilities)/assets		1,142	22,555
Net assets	(12)	2,586	24,165
Unrestricted general funds		2,586	24,165
Restricted funds		-	-
Total funds		2,586	24,165

The financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small entities and with the Financial Reporting Standard for Smaller Entities (January 2007).

Approved by the board on 8th December 2009 and signed on their behalf by:

M D Breedon



1. Accounting policies

The financial statements are prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007), applicable UK Accounting Standards and the Statement of Recommended Practice, "Accounting and Reporting by Charities" (SORP 2005), issued in March 2005. The charity has utilised the provisions of paragraph 3 (3) of schedule 4 of the Companies Act 1985 and adapted the Companies Act formats to reflect the special nature of the charity's activities.

(a) Grants

Grants are recognised in full in the Statement of Financial Activities in the year in which they are receivable. Such income is only deferred when the donor specifies that the grant must only be used in future accounting periods. Grants received for specific purposes are treated as restricted funds.

(b) Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

(c) Operating leases

Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

(d) Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost.

Depreciation is provided at rates calculated to write off the cost of the assets over their estimated useful lives as follows:

Office equipment	40% reducing balance basis
------------------	----------------------------

(e) Fund accounting

Funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

HIV i-Base**Notes forming part of the financial statements for the year ended 31st March 2009**

2. 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 £10.

3. Voluntary Income: Grants and donations

	2009	2008
	£	£
Individual, corporate and governmental donations towards core funding	218,963	261,952

4. Incoming Resources from Activities to further the Charity's Objects

	2009	2008
	£	£
Grants		
Individual, corporate and governmental donations towards charitable activities	16,361	17,593

Grants received towards specific events or other purposes are included within restricted funds as detailed in note 12.

Other

Consultancy fees and honoraria receivable	30,182	21,105
Sale of publications	72	2,000
	<u>30,254</u>	<u>23,105</u>

5. Total resources expended**(a) Costs of generating voluntary income**

	2009	2008
	£	£
Staff costs	4,163	1,336
Postage, stationery and sundries	230	-
Rent, rates and insurance	336	656
	<u>4,729</u>	<u>1,992</u>

HIV i-Base**Notes forming part of the financial statements for the year ended 31st March 2009**

5. Total resources expended (continued)

	2009	2008
	£	£
(b) Publications		
Staff costs	45,318	38,292
Printing	23,728	38,400
Editorial expenses	2,517	459
Translations	0	3,134
Travel and conference attendance	607	0
Postage, stationery and sundries	28,818	5,207
Computer costs	47	312
Rent, rates and insurance	7,154	6,555
	<u>108,189</u>	<u>92,359</u>
(c) Phone line and information officer		
Staff costs	22,161	24,243
Communications	1,538	762
Computer costs	5	312
Subscriptions	0	145
Rent, rates and insurance	2,625	6,555
Postage, stationery and sundries	241	341
	<u>26,570</u>	<u>32,358</u>
(d) Website		
Staff costs	17,103	20,788
Communications	264	0
Computer costs	1,029	907
Rent, rates and insurance	2,079	3,933
	<u>20,475</u>	<u>25,628</u>

HIV i-Base**Notes forming part of the financial statements for the year ended 31st March 2009**

	2009	2008
	£	£
5. Total resources expended (continued)		
(e) UK CAB		
Staff costs	18,805	10,959
Communications	248	0
Computer costs	768	313
Travel and conference attendance	10,172	7,409
Postage, stationery and sundries	1,001	1,440
Rent, rates and insurance	1,952	3,933
	<u>32,946</u>	<u>24,054</u>
The prior year includes expenditure incurred for the World CAB project.		
(f) Community outreach		
Staff costs	28,819	32,617
Communications	664	2,515
Computer costs	11	419
Editorial expenses	0	3,000
Rent, rates and insurance	5,229	2,021
Postage, stationery and sundries	5,757	4,913
Travel and conference attendance	21,648	18,394
Bank charges	0	603
	<u>62,128</u>	<u>64,482</u>
(g) External conferences		
Staff costs	4,952	7,198
Communications	198	2,508
Computer costs	0	208
Subscriptions	0	40
Rent, rates and insurance	1,951	754
Postage, stationery and sundries	34	551
Travel and conference attendance	6,647	7,860
Bank charges	0	74
	<u>13,782</u>	<u>19,193</u>

HIV i-Base**Notes forming part of the financial statements for the year ended 31st March 2009**

5. Total resources expended (continued)	2009	2008
	£	£
(h) Management and administration		
Staff costs	11,740	9,824
Computer costs	0	208
Subscriptions	0	341
Rent, rates and insurance	1,681	2,622
Postage, stationery and sundries	743	3,420
Bank charges	39	109
Depreciation	963	1,074
	<u>15,166</u>	<u>17,598</u>
6 Governance costs	£	£
Audit fees	<u>3,519</u>	<u>3,290</u>
7 Staff costs and trustees remuneration	£	£
Gross wages and salaries	140,366	130,492
Employer's national insurance costs	12,694	12,638
	<u>153,060</u>	<u>143,130</u>
The average weekly number of employees during the year, calculated on a full time equivalent basis, was:	<u>6</u>	<u>6</u>
No employee received remuneration amounting to more than £60,000 in the year (2008: none).		
Trustees received no remuneration and were not reimbursed for any of their expenses in the year.		
8 Net incoming/(outgoing) resources for the year	2009	2008
	£	£
This is stated after charging:		
Depreciation	963	1,074
Auditors remuneration - audit services	3,519	3,290
Operating lease rentals - property	<u>17,400</u>	<u>17,400</u>

HIV i-Base**Notes forming part of the financial statements for the year ended 31st March 2009**

9 Tangible fixed assets		Office equipment
		£
Cost		
At beginning of year		24,616
Additions		797
Disposals		-
		<hr/>
At beginning and at end of year		25,413
		<hr/>
Depreciation		
At beginning of year		23,006
Charge for the year		963
		<hr/>
At end of year		23,969
		<hr/>
Net book value		
At end of year		1,444
		<hr/>
At beginning of year		1,610
		<hr/>
10 Debtors	£	£
Grants receivable	42,963	29,659
Prepayments and accrued income	4,920	5,175
	<hr/>	<hr/>
	47,883	34,834
	<hr/>	<hr/>
11 Creditors: amounts falling due within one year	£	£
Taxation and social security	11,368	8,390
Other creditors and accruals	37,497	21,632
Deferred income	-	2,000
	<hr/>	<hr/>
	48,865	32,022
	<hr/>	<hr/>

Deferred income represents a grant receivable in the year but intended by the donor to fund expenditure in the first quarter of the following year.

HIV i-Base**Notes forming part of the financial statements for the year ended 31st March 2009**

12 Analysis of net assets between funds

	General funds	Restricted funds	Total funds
	£	£	£
Tangible fixed assets	1,444	-	1,444
Current assets	50,007	-	50,007
Current liabilities	(48,865)	-	(48,865)
	<hr/>	<hr/>	<hr/>
	2,586	-	2,586
	<hr/>	<hr/>	<hr/>

13 Lease commitments

The minimum annual rentals under
operating leases are as follows:

	Property
	£
Operating leases which expire within 1 year	17,400
