

**HIV I-Base**

**(A company limited by guarantee)**

**Report and Financial Statements**

**For the year ended 31 March 2010**

**Charity No: 1081905  
Company No: 3962064**

## HIV I-Base

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## **HIV i-Base**

### **Legal and administrative information**

**Year ended 31 March 2010**

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#### **Status**

HIV i-Base is a charitable company limited by guarantee, incorporated on 28 March 2000 with company number 3962064 and registered as a charity on 8 August 2000 with charity number 1081905.

#### **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**

4th Floor  
57 Great Suffolk Street  
London  
SE1 0BB

#### **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

#### Year ended 31 March 2010

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The trustees present their report together with the audited financial statements of the charity for the year ended 31 March 2010.

Legal and administrative information set out on page one 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 for the public benefit**

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.

In shaping our objectives and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit.

#### **To achieve these objects the charity produces:**

- *HIV Treatment Bulletin (HTB)*, a two 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.
- Two related technical publications, *HTB South* distributed with the journal of the South African Clinicians Society and *ARV4IDU* made available electronically.
- A range of non-technical treatment guides, being easy to understand treatment information publications for people living with HIV. Distribution as HTB 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.
- Training courses for South African advocates and occasional training for health workers.
- Policy and technical input to guidelines, clinical trials and drug development.

In addition we also have 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.

## **HIV i-Base**

### **Report of the trustees**

**Year ended 31 March 2010**

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#### **Organisation**

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

#### **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 HIV positive people and their advocates. HIV i-Base was formed in March 2000 and has continued to cover the most innovative and important medical advances in HIV and AIDS.

2010 was our tenth year as a charity.

#### **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 during the previous 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 was approved for the second year and has enabled us to have greater financial security than any time in the past.

During this period the Monument Trust agreed to an additional grant of £40,000 to assist the organisation in its move to new premises. We agreed terms for the new offices with the Landlord in mid January.

Monies from other sources – particularly from the pharmaceutical industry - have been diminishing due to the current financial climate. We continue to try to raise funds from other charitable trusts. We are exploring fundraising through personal donations, events and donation of all or part of sales by artists and designers.

Net incoming resources for the year amounted to £15,884 compared to net resources expended of £21,579 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.

#### **Staffing and salaries**

While some staff have been with the charity since its inception, others are very new. This had resulted in a situation where some salaries had been reviewed recently and some had never been reviewed and have existed for 10 years.

We therefore undertook a review of current salaries and set out proposals for the future to ensure that this situation does not arise again. HIV i-Base is not looking to pay top salaries in the charity sector as its resources are limited. However we are not looking to pay bottom of the sector salaries either. We pegged each post and salary to NJC scales, used by local authorities. The increases were implemented in July 2009, but backdated to April 2009.

In the future we will implement a percentage rise in pay each year on 1 April (based on affordability, performance and at the discretion of the Board of Trustees).

## **HIV i-Base**

### **Report of the trustees**

#### **Year ended 31 March 2010**

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In September 2009, we employed a Community liaison co-ordinator for the UK HIV Databases Study, run by University College London, as a one-day a week post. The role of the community liaison coordinator is to identify and document patient concerns relating to database research, including the use of personal information, and to work to resolve any issues if they arise. This includes increasing the involvement of community members in study design and management (eg through steering committee membership etc). We also hope to raise the profile of HIV research in the community; especially cohort studies that are database projects.

Additionally in January 2010 we employed a treatment development worker on a three-day post. The role of the treatment development worker is to assist with the phone line and to develop the email information request service. We also created a short term two-day a week post to co-ordinate our office move to which the same candidate was appointed.

### **HIV i-Base Projects**

#### **Publications**

We have continued to produce *HIV Treatment Bulletin* (HTB) and our community publications (distributing over 40,000 treatment guides during the year). The community publications were translated into a number of European languages with support from NEAT.

We continue to produce *ARV4IDUs* as an electronic publication. This quarterly bulletin is produced in both English and Russian language editions. The Open Society Institute (OSI) was originally the funder of this project and we continue to support it as resources allow.

We also continue to produce our Southern Africa version of HTB, called *HTB South*, 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.

We continue to expand the activities in South Africa and, 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. A grant from the NEAT European research group facilitated many of these translations into Italian, Portuguese, Spanish and Russian.

All our materials continue to be provided 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, workshops and training**

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.

## **HIV i-Base**

### **Report of the trustees**

**Year ended 31 March 2010**

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We continue to work with other community groups to provide treatment training workshops. Course workshops (running for 6–8 weeks) were held with Body and Soul and Positively Women. We provide ongoing support for workshop participants and encourage people to join the UK-CAB to maintain their knowledge and participation.

#### **The UKCAB**

The quarterly meetings cover a broad range of subjects, which this year included resistance, HIV and ageing and routine monitoring, as well as feedback from the major scientific conferences.

In addition, this year, we held an Advocacy Training Day to help develop some of the skills needed for successful treatment advocacy work and to encourage more involvement from our membership in BHIVA, NHS and other relevant institutions. We have been fortunate enough, as in all our meetings, to have support from world class British and international experts who provide their time and expertise for some of these training workshops.

Membership has increased from 271 to 315 participants. It has expanded to reach out to over 140 organisations including:

- Community groups
- Support organisations
- HIV magazines
- TB Alert
- International Harm Reduction Association
- CARA - HIV rights organisation
- Research fellows
- HIV case workers in councils
- NHS staff
- Individuals

UKCAB had a stand at both the BHIVA conferences. The stand is available for member organisations to display materials and serves to promote the UKCAB within the HIV community. Attendance at the quarterly meetings is usually between 25 and 30 participants. We continue to produce detailed reports following each UK-CAB meeting.

The UK-CAB 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 continue to be an expert referral service allowing people to get an informed second opinion on any treatment question. The web-based Q&A has continued to increase, with numbers doubling again within the last six months.

#### **Website/IT**

All i-Base publications continue to be simultaneously published on the website and our online Q&A has answered over 1400 questions all of which remain online for others to read, creating a growing resource.

The website is updated and designed to maintain fast access even 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 we manage the UKCAB website including the email discussion lists and all notifications of meetings and reports are posted to it.

## HIV i-Base

### Report of the trustees

Year ended 31 March 2010

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#### 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.

#### Trustees' responsibilities in relation to the financial statements

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

Company law and the law applicable to charities in England and Wales requires charity 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 the 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;
- prepare the accounts on the going concern basis unless it is inappropriate to assume that the charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities Act 1993 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

#### Statement as to disclosure of information to auditors

So far as the trustees are aware, there is no relevant audit information of which the charitable company's auditors are unaware, and each trustee has taken all the steps that he or she ought to have taken as a trustee/director in order to make himself or herself aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

#### 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:

  
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M Breedon



## HIV i-Base

### Independent Auditor's Report to the Members

#### Year ended 31 March 2010

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We have audited the financial statements of HIV i-Base for the year ended 31 March 2010 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 April 2008).

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 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 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.

#### Respective responsibilities of trustees and auditors

The charity's trustees, who are also directors for the purposes of the Companies Act 2006, 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, have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and have been properly prepared in accordance with the Companies Act 2006 and whether the information given in the Report of the Trustees is consistent with those financial statements.

We also 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 directors' remuneration and transactions with the charitable company is not disclosed.

We read the Report of the Trustees and consider the implications for our report if we become aware of any apparent misstatements within it.

#### 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 charity'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 affairs of the charitable company as at 31 March 2010 and of the incoming resources and application of resources in the year then ended;
- the financial statements have been properly prepared in accordance with the Companies Act 2006; and
- the information given in the Trustees' Report is consistent with the financial statements.

  
J Howard (Senior Statutory Auditor)  
For and on behalf of Wilkins Kennedy, Statutory Auditor

Bridge House  
London Bridge  
London SE1 9QR

Date: 22 December 2010

**HIV i-Base****Statement of Financial Activities****Year ended 31 March 2010**

	Notes	Total 2010 £	Total 2009 £
<b>Incoming resources</b>			
<b>Incoming resources from generated funds</b>			
Voluntary income:			
Grants and donations	3	401,711	218,963
Investment income:			
Interest receivable		468	347
<b>Incoming resources from charitable activities</b>			
Grants	4	13,724	16,361
Other	4	21,431	30,254
<b>Total incoming resources</b>		<b>437,334</b>	<b>265,925</b>
<b>Resources expended</b>			
<b>Cost of generating funds</b>			
Cost of generating voluntary income		7,362	4,729
<b>Charitable expenditure</b>			
Publications		201,081	108,189
Phone line and information officer		29,665	26,570
Website		27,508	20,475
UK CAB		39,360	32,946
Community outreach		72,125	62,128
External conferences		17,041	13,782
Management and administration		22,574	15,166
<b>Governance costs</b>	6	4,735	3,519
<b>Total resources expended</b>	5	<b>421,450</b>	<b>287,504</b>
<b>Net income (expenditure) for the year</b>	8	<b>15,884</b>	<b>(21,579)</b>
Fund balances brought forward		2,586	24,165
<b>Fund balances carried forward at 31 March 2010</b>		<b>£18,470</b>	<b>£2,586</b>

The notes on pages 10 to 15 form part of these financial statements.

## HIV i-Base

### Balance Sheet

As at 31 March 2010

	Notes	£	<u>2010</u>	£	£	<u>2009</u>	£
<b>Fixed assets</b>							
Tangible assets	9			5,783			1,444
<b>Current assets</b>							
Debtors	10	18,648			47,883		
Cash at bank and in hand		10,308			2,124		
				<u>28,956</u>		<u>50,007</u>	
<b>Creditors: Amounts falling due within one year</b>	11	(16,269)			(48,865)		
<b>Net current assets</b>				<u>12,687</u>			<u>1,142</u>
<b>Net assets</b>	12			<u>£18,470</u>			<u>£2,586</u>
<b>Funds</b>							
Unrestricted funds				18,470			2,586
				<u>£18,470</u>			<u>£2,586</u>

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities and with the Financial Reporting Standard for Smaller Entities (April 2008).

Approved by the Board on 22 December 2010 and signed on their behalf by:



M D Breedon

The notes on pages 10 to 15 form part of these financial statements.

## HIV i-Base

### Notes to the financial statements

For the year ended 31 March 2010

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#### 1. Accounting policies

##### a) Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), applicable UK Accounting Standards and the Statement of Recommended Practice, "Accounting and Reporting by Charities" (SORP 2005), issued in March 2005.

The trustees have considered the charity's financial position and its likely future performance, and have concluded that current and future sources of support will be sufficient to enable the charity to be able to continue in operational existence for the foreseeable future. Accordingly, the financial statements have been prepared on a going concern basis.

##### b) Grants

Grants are recognised in full in the Statement of the 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.

##### c) Resources expended

Expenditure is accounted for on an accruals basis. The irrecoverable element of VAT is included with the item of expense to which it relates.

Certain expenditure is directly attributable to specific activities and has been included in those costs 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.

##### d) Operating leases

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

##### e) Tangible fixed assets

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

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

Office equipment	40% reducing balance basis
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##### f) 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 to the financial statements

For the year ended 31 March 2010

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#### 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

	<u>2010</u> £	<u>2009</u> £
Individual, corporate and governmental donations towards core funding	<u>401,711</u>	<u>218,963</u>

#### 4. Incoming resources from activities to further charity' objects

##### Grants

Individual, corporate and governmental donations towards charitable activities

<u>13,724</u>	<u>16,361</u>
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##### Other

Consultancy fees and honoraria receivable  
Sale of publications

21,290	30,182
141	72

<u>21,431</u>	<u>30,254</u>
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#### 5. Total resources expended

##### a) Costs of generating voluntary income

Staff costs	6,058	4,163
Postage, stationery and sundries	752	230
Rent, rates and insurance	552	336

<u>7,362</u>	<u>4,729</u>
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##### b) Publications

Staff costs	79,624	45,318
Printing	59,540	23,728
Editorial expenses	15,876	2,517
Translations	1,687	-
Travel and conference attendance	15	607
Postage, stationery and sundries	31,548	28,818
Computer costs	551	47
Rent, rates and insurance	12,240	7,154

<u>201,081</u>	<u>108,189</u>
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HIV i-Base

Notes to the financial statements

For the year ended 31 March 2010

5. Total resources expended - continued	<u>2010</u>	<u>2009</u>
	£	£
<b>c) Phone line and information officer</b>		
Staff costs	21,716	22,161
Communications	2,170	1,538
Computer costs	1,282	5
Subscriptions	29	-
Rent, rates and insurance	2,973	2,625
Postage, stationery and sundries	1,495	241
	<u>29,665</u>	<u>26,750</u>
<b>d) Website</b>		
Staff costs	21,167	17,103
Communications	445	264
Computer costs	1,962	1,029
Rent, rates and insurance	2,262	2,079
Postage, stationery and sundries	1,672	-
	<u>27,508</u>	<u>20,475</u>
<b>e) UK CAB</b>		
Staff costs	23,161	18,805
Communications	207	248
Computer costs	1,589	768
Travel and conference attendance	8,656	10,172
Postage, stationery and sundries	2,031	1,001
Rent, rates and insurance	3,716	1,952
	<u>39,360</u>	<u>32,946</u>
<b>f) Community outreach</b>		
Staff costs	36,351	28,819
Communications	1,777	664
Computer costs	-	11
Rent, rates and insurance	7,588	5,229
Postage, stationery and sundries	2,434	5,757
Travel and conference attendance	23,975	21,648
	<u>72,125</u>	<u>62,128</u>
<b>g) External conferences</b>		
Staff costs	7,177	4,952
Communications	85	198
Computer costs	780	-
Subscriptions	15	-
Rent, rates and insurance	1,353	1,951
Postage, stationery and sundries	648	34
Travel and conference attendance	6,983	6,647
	<u>17,041</u>	<u>13,782</u>

## HIV i-Base

### Notes to the financial statements

For the year ended 31 March 2010

<b>5. Total resources expended - continued</b>	<b>2010</b>	<b>2009</b>
	<b>£</b>	<b>£</b>
<b>h) Management and administration</b>		
Staff costs	16,974	11,740
Computer costs	732	-
Subscriptions	16	-
Rent, rates and insurance	1,642	1,681
Postage, stationery and sundries	699	743
Bank charges	46	39
Depreciation	2,465	963
	<b>22,574</b>	<b>15,166</b>
<b>6. Governance costs</b>		
Audit and accountancy fees	4,003	3,519
Other costs	732	-
	<b>4,735</b>	<b>3,519</b>
<b>7. Staff costs and trustees remuneration</b>		
Gross wages and salaries	194,314	140,366
Employer's national insurance costs	18,925	12,964
	<b>213,239</b>	<b>153,060</b>
	<b>Number</b>	<b>Number</b>
The average weekly number of employees during the year, calculated on a full time equivalent basis, was:	<b>7</b>	<b>6</b>
No employee received remuneration amounting to more than £60,000 in the year (2009: none).		
Trustees received no remuneration and were not reimbursed for any of their expenses in the year.		
<b>8. Net incoming/(outgoing) resources for the year</b>		
This is stated after charging:		
Depreciation	2,465	963
Auditors remuneration – audit services	4,003	3,519
Operating lease rentals – property	17,400	17,400

HIV i-Base

Notes to the financial statements

For the year ended 31 March 2010

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<b>9. Tangible fixed assets</b>		<b>Office Equipment £</b>
<b>Cost</b>		
At 1 April 2009		25,413
Additions		7,777
Disposals		(16,991)
At 31 March 2010		<u><b>16,199</b></u>
<b>Depreciation</b>		
At 1 April 2009		23,969
Charge for the year		2,465
Eliminated on disposal		(16,018)
At 31 March 2010		<u><b>10,416</b></u>
<b>Net book value</b>		
At 31 March 2010		<u><b>5,783</b></u>
At 31 March 2009		<u>1,444</u>
<b>10. Debtors</b>	<b><u>2010</u></b>	<b><u>2009</u></b>
	<b>£</b>	<b>£</b>
Grants receivable	12,108	42,963
Prepayments and accrued income	6,540	4,920
	<u><b>18,648</b></u>	<u><b>47,883</b></u>
<b>11. Creditors: amounts falling due within one year</b>		
Taxation and social security	5,545	11,368
Other creditors and accruals	10,724	37,497
	<u><b>16,269</b></u>	<u><b>48,865</b></u>



**HIV i-Base**

**Notes to the financial statements**

**For the year ended 31 March 2010**

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<b>12. Analysis of net assets between funds</b>	<b>General Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	5,783	-	5,783
Current assets	28,956	-	28,956
Current liabilities	(16,269)	-	(16,269)
	<u>18,470</u>	<u>-</u>	<u>18,470</u>
<b>13. Lease commitments</b>			<b>Property</b>
			<b>£</b>
The minimum annual rentals under operating leases are as follows:			
Operating leases which expire between 2 – 5 years			<u>33,600</u>

