

**HIV I-Base**  
**(A company limited by guarantee)**

**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2014**

**Charity No: 1081905**  
**Company No: 03962064**

## **HIV I-Base**

### **Contents**

	<b>Page</b>
Legal and administrative	1
Report of the trustees	2 - 6
Report of the auditors	7 - 8
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11 - 17

## **HIV i-Base**

### **Legal and administrative information**

**Year ended 31 March 2014**

---

#### **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  
H Mhereza-Byarugaba

#### **Registered office**

57 Great Suffolk Street  
London  
SE1 0BB

#### **Auditors**

Wilkins Kennedy LLP  
Bridge House  
London Bridge  
London  
SE1 9QR

#### **Bankers**

National Westminster Bank plc  
PO Box 83  
Tavistock House  
Tavistock Square  
London  
WC1H 9JA

## **HIV I-Base**

### **Report of the trustees**

**Year ended 31 March 2014**

---

The trustees present their report together with the audited financial statements of the charity for the year ended 31st March 2014.

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**

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 Immunodeficiency 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.

#### **The charity does the following to achieve these objects:**

- HIV Treatment Bulletin, 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.
- An additional, related technical publication, HTB South, distributed quarterly with the South African Clinicians Society.
- 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.
- UK CAB community education training for HIV positive people and their advocates.
- A treatment information service by email, post and telephone and online.
- A website broadening access to our publications, archives and publicising our activities.
- Training courses to encourage a network of community advocates within local communities around the UK.
- Training courses for South African advocates and occasional training for health workers.
- Advocacy work including policy and technical input to guidelines, clinical trials and drug development.

In addition we have links with similar organisations working outside the UK, particularly in South Africa, USA, Europe and Eastern Europe on joint material and project development, training, education and support.

For example, we work with AFROCAB to develop a similar community network to UKCAB across several African countries and with the Treatment Action Group (TAG) in New York on the Pipeline Report.

We also serve on community advisory boards, guideline writing groups and steering committees with the objective that the needs of HIV positive people are represented in planning research, clinical trials, treatment policy and programming.

## **HIV i-Base**

### **Report of the trustees**

**Year ended 31 March 2014**

---

#### **Constitution**

The company is 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 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.

#### **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 year to 31 March 2014 another successful grant application was made to The Monument Trust for support for our publications in the UK, our work in Southern Africa, the treatment information service, the UK CAB and other projects as well as some core costs. This grant of £275,000 for the year to 31 March 2015 was approved. This level of support from Monument over the past four years gives us better financial security than in previous years. We are optimistic that The Monument Trust will continue to provide funding in future years.

Monies from other sources - particularly from the pharmaceutical industry - have continued to diminish due to the current financial climate and changes in regulations in the industry. We continue to raise funds through our involvement in research projects, small grants, private donations and other fundraising initiatives.

Net resources expended deficit for the year amounted to £75 compared to net surplus of £28,919 in the prior year.

#### **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/AIDS.

2014 was our fourteenth year as a charity.

## **HIV i-Base**

### **Report of the trustees**

**Year ended 31 March 2014**

---

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

##### **Publications**

We have continued to produce HIV Treatment Bulletin (HTB) and our community publications.

During the period BHIVA decided to move from paper to electronic distribution of HTB to their members. We also distributed six editions of HTB to about 2800 postal subscribers and a further 1,800 email subscribers (who receive PDF copies).

Our six treatment guides, along with our adherence resources and publicity materials are sent out in response to orders received via post, email and the website. Publications sent out through these orders, and as supplements to HTB, have totalled more than 70,000 copies.

We continue to work with partner organisations to encourage translations of our treatment guides wherever possible.

Within the UK around 40% of orders came from within London, with 60% from areas outside London.

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. It is also available on their website.

For the fourth year we collaborated with the TAG on the annual Pipeline Report 2013 – which continues to be a highly influential publication.

We continue to expand our activities in South Africa, have conducted trainings to help build local capacity and are updating the In Our Lives series as a consolidated publication, HIV in Our Lives, for the Treatment Action Campaign (TAC).

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.

We continue to work with other community groups to provide treatment-training workshops.

We provide ongoing support for workshop participants and encourage people to join the UK-CAB to maintain their knowledge and participation.

## **HIV i-Base**

### **Report of the trustees**

**Year ended 31 March 2014**

---

#### **The UKCAB**

The quarterly meetings cover a broad range of subjects.

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. The UKCAB was also given two complimentary places on the HIV Methodology and Statistics Course at Royal Free. The course covers basic introduction to statistical techniques and hypothesis testing.

Membership has continued to increase and by March 2014 included over 600 members.

UKCAB and i-Base had a stand at both the BHIVA conferences. The stand is available for member organisations to display materials and serves as a meeting place and to promote the UKCAB within the HIV community.

Attendance at the quarterly meetings is usually more than 30 participants.

We continue to produce detailed reports following each UK-CAB meeting.

#### **UKCAB Treatment Activism training course.**

In October 2013 the UKCAB ran its first four-day Treatment Activism Residential Training Course. The purpose of the training was to improve the skills of the participants and sessions covered subjects from understanding science and planning treatment trials, virology and statistics to dealing with authority and public speaking.

Feedback from the course was positive and it is hoped that funding will allow it to become an annual event.

The UK-CAB is funded as one of the projects of HIV i-Base.

#### **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 of questions increasing every year.

We answered a monthly average of about 250 enquiries via email, the phonenumber and online comments.

For example, more than 2,200 enquiries were answered by email and online between April 2013 and March 2014.

Although it can be difficult to collect feedback from an anonymous service we encourage anonymous feedback from clients through an online form which is highlighted on the website and in our email responses. Over the past year over 200 feedback forms were completed, with consistently positive responses.

## HIV i-Base

### Report of the trustees

Year ended 31 March 2014

---

#### Community involvement in clinical research

Several staff are involved in the wider network of clinical research, including community representation on guidelines panels, trial steering committees and advisory boards. This area of activity has increased in recent years and includes involvement in a number of important international studies.

#### Website/IT

All i-Base publications continue to be simultaneously published on the website and our online Q&A answered over 2,000 questions this year, many of which remain online for others to read, creating a growing resource.

The website has fast access even with dial-up or unreliable access to the Internet and works well on mobile phones and tablet computers etc. We continue to post all our publications to the website simultaneously to print distribution.

We are also developing specialist websites, one for i-Base Editions and an online version of the Pipeline Report in collaboration with the TAG.

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.

#### 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:

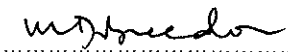
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 LLP be re-appointed as auditors to the charity for the ensuing year.

By order of the trustees:



M D Breedon  
23 December 2014



## **HIV I-Base**

### **Independent auditor's report to the members**

#### **Year ended 31 March 2014**

---

We have audited the financial statements of HIV I-Base for the year ended 31 March 2014 which comprise Statement of Financial Activities, the Balance Sheet, and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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.

#### **Respective responsibilities of trustees and auditor**

As explained more fully in the Trustees' Responsibilities Statement set out on page 6, 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.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

#### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

#### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2014, 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 (applicable to smaller entities); and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Opinion on other matter prescribed by the Companies Act 2006**

In our opinion 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.

**HIV I-Base**

**Independent auditor's report to the members continued**

**Year ended 31 March 2014**

---

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.



**John Howard (Senior Statutory Auditor)**

For and on behalf of Wilkins Kennedy LLP, Statutory Auditor  
Chartered Accountants and Registered Auditor  
Bridge House  
London Bridge  
London  
SE1 9QR

**Date 23 December 2014**

HIV I-Base

Statement of financial activities

Year ended 31 March 2014

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2014 £	Total 2013 £
<b>Incoming resources</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income:					
Grants and donations	3	375,188	35,657	410,845	440,690
Investment income:					
Interest receivable		372	-	372	704
<b>Total incoming resources</b>		<b>375,560</b>	<b>35,657</b>	<b>411,217</b>	<b>441,394</b>
<b>Resources expended</b>					
<b>Cost of generating funds</b>					
Cost of generating voluntary income		9,706	-	9,706	9,973
<b>Charitable expenditure</b>					
	4				
Publications		140,801	-	140,801	157,617
Phone line and information officer		27,005	-	27,005	43,765
Website		13,974	-	13,974	17,086
UKCAB		50,311	-	50,311	37,207
Community outreach UK		4,203	-	4,203	4,923
Community outreach overseas		44,667	-	44,667	26,506
Partnerships		28,541	-	28,541	37,866
External conferences		33,527	-	33,527	41,984
Management and administration		25,408	-	25,408	30,718
AFROCAB		-	28,058	28,058	-
<b>Governance costs</b>	5	5,220	-	5,220	4,830
<b>Total resources expended</b>		<b>383,363</b>	<b>28,058</b>	<b>411,421</b>	<b>412,475</b>
<b>Net income (expended) for the year</b>		<b>(7,803)</b>	<b>7,599</b>	<b>(204)</b>	<b>28,919</b>
Fund balances brought forward		31,337	-	31,337	2,418
<b>Fund balances carried forward at 31 March 2014</b>		<b>23,534</b>	<b>7,599</b>	<b>31,133</b>	<b>£31,337</b>

The notes on pages 11 to 17 form part of these financial statements.

## HIV I-Base

### Balance Sheet

As at 31 March 2014

	Notes	£	2014	£	2013	£
<b>Fixed assets</b>						
Tangible fixed assets	8			7,558		10,420
<b>Current assets</b>						
Debtors	9	26,106			36,226	
Cash at bank and in hand		37,982			17,885	
		<u>64,088</u>			<u>54,111</u>	
<b>Creditors: Amounts falling due within one year</b>	10	<u>(40,513)</u>			<u>(33,194)</u>	
<b>Net current assets</b>				23,575		20,917
<b>Net assets</b>	11			<u>31,133</u>		<u>£31,337</u>
<b>Funds</b>						
Unrestricted funds				23,534		31,337
Restricted funds				7,599		-
				<u>31,133</u>		<u>£31,337</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 23 December 2014 and signed on their behalf by:



**M D Breedon**

The notes on pages 11 to 17 form part of these financial statements.

## HIV I-Base

### Notes to the financial statements

For the year ended 31 March 2014

---

#### 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.

##### b) 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.

##### 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 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.

##### d) Operating leases

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

Lease incentives are recognised over the length of the lease.

##### e) 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
------------------	----------------------------

##### 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 2014

---

#### 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

	2014 £	2013 £
Individual, charitable, corporate and international donations	<u>410,845</u>	<u>440,690</u>

#### 4. Total resources expended

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

Staff costs	8,047	7,559
Postage, stationery and sundries	491	770
Rent, rates and insurance	931	983
Travel and conference attendance	111	487
Depreciation	126	174
	<u>9,706</u>	<u>9,973</u>

##### b) Publications

Staff costs	60,285	60,298
Communications	2,010	349
Subscriptions	-	-
Printing	27,476	46,276
Editorial expenses	2,857	188
Translations	-	-
Travel and performance attendance	740	1,055
Postage, stationery and sundries	30,187	30,769
Computer costs	820	813
Rent, rates and insurance	14,150	15,045
Bank charges	362	184
Depreciation	1,914	2,640
	<u>140,801</u>	<u>157,617</u>

HIV I-Base

Notes to the financial statements

For the year ended 31 March 2014

4. Total resources expended – continued	2014 £	2013 £
<b>c) Phone line and information officer</b>		
Staff costs	17,058	32,879
Communications	1,037	771
Computer costs	269	271
Subscriptions	30	-
Rent, rates and insurance	5,973	5,543
Postage, stationery and sundries	1,904	3,295
Editorial expenses	29	34
Depreciation	705	972
	<b>27,005</b>	<b>43,765</b>
<b>d) Website</b>		
Staff costs	8,657	11,441
Communications	224	346
Editorial expenses	1,525	882
Computer costs	1,531	1,935
Rent, rates and insurance	1,369	1,465
Postage, stationery and sundries	482	760
Depreciation	186	257
	<b>13,974</b>	<b>17,086</b>
<b>e) UK CAB</b>		
Staff costs	22,559	21,403
Communications	367	306
Editorial expenses	-	-
Computer costs	1,658	52
Travel and conference attendance	18,685	10,255
Rent, rates and insurance	2,793	2,969
Postage, stationery and sundries	3,871	1,701
Depreciation	378	521
	<b>50,311</b>	<b>37,207</b>
<b>f) Community outreach</b>		
Staff costs	3,364	2,961
Communications	64	124
Computer costs	17	46
Rent, rates and insurance	481	515
Postage, stationery and sundries	177	346
Travel and conference attendance	35	841
Depreciation	65	90
	<b>4,203</b>	<b>4,923</b>

HIV I-Base

Notes to the financial statements

For the year ended 31 March 2014

4. Total resources expended – continued	2014 £	2013 £
<b>g) Community outreach overseas</b>		
Staff costs	25,081	15,944
Communications	343	668
Computer costs	92	248
Rent, rates and insurance	2,590	2,772
Postage, stationery and sundries	963	1,860
Travel and conference attendance	15,245	4,528
Depreciation	353	486
	<u>44,667</u>	<u>26,506</u>
<b>h) Partnerships</b>		
Staff costs	19,422	22,777
Communications	490	954
Computer costs	131	354
Rent, rates and insurance	3,724	3,959
Postage, stationery and sundries	2,151	2,658
Travel and conference attendance	2,119	6,469
Depreciation	504	695
	<u>28,541</u>	<u>37,866</u>
<b>i) External conferences</b>		
Staff costs	6,195	10,693
Communications	392	326
Computer costs	180	176
Subscriptions	17	412
Rent, rates and insurance	2,960	3,167
Postage, stationery and sundries	1,328	3,476
Travel and conference attendance	21,990	23,023
Bank charges	62	155
Depreciation	403	556
	<u>33,527</u>	<u>41,984</u>
<b>j) Management and administration</b>		
Staff costs	20,367	24,873
Communications	392	326
Computer costs	105	147
Subscriptions	17	-
Rent, rates and insurance	2,979	3,147
Postage, stationery and sundries	1,034	1,639
Bank charges	62	22
Office equipment	49	8
Depreciation	403	556
	<u>25,408</u>	<u>30,718</u>



HIV I-Base

Notes to the financial statements

For the year ended 31 March 2014

4. Total resources expended – continued	2014 £	2013 £
k) <b>AFROCAB</b>		
Travel and conference attendance	28,058	-
	<u>28,058</u>	<u>-</u>
<b>5. Governance costs</b>		
Audit and accountancy fees	5,220	4,830
Other costs	-	-
	<u>5,220</u>	<u>4,830</u>
<b>6. Staff costs and remuneration</b>		
Gross wages and salaries	174,535	190,194
Employer's national insurance costs	15,509	19,510
Payroll costs	992	1,123
	<u>191,036</u>	<u>210,827</u>
	<b>Number</b>	<b>Number</b>
The average number of employees during the year Calculated on a full time equivalent basis, was:	<u>7</u>	<u>8</u>
No employee received remuneration amounting to more than £60,000 in the year (2013: none).		
Trustees received no remuneration and were not reimbursed for any of their expenses in the year.		
<b>7. Net incoming/(outgoing) resources for the year</b>	<b>2014 £</b>	<b>2013 £</b>
This is stated after charging:		
Depreciation	5,038	6,946
Auditors remuneration – audit services	5,220	4,830
Operating lease rentals - property	33,600	33,600
	<u>43,858</u>	<u>45,376</u>

HIV I-Base

Notes to the financial statements

For the year ended 31 March 2014

---

<b>8. Tangible fixed assets</b>	<b>Office equipment 2014</b>	
	<b>£</b>	
<b>Cost</b>		
At 1 April 2013	48,496	
Additions	2,326	
Disposals	(1,239)	
	<hr/>	
At 31 March 2014	49,583	
<b>Depreciation</b>		
At 1 April 2013	38,076	
Charge for the year	5,038	
Eliminated on disposal	(1,089)	
	<hr/>	
At 31 March 2014	42,025	
<b>Net book value</b>		
At 31 March 2014	<b>7,558</b>	
	<hr/>	
At 31 March 2013	10,420	
	<hr/>	
<b>9. Debtors</b>	<b>2014</b>	<b>2013</b>
	<b>£</b>	<b>£</b>
Grants repayable	4,604	13,602
Prepayments and accrued income	18,818	18,819
Other debtors	2,684	3,805
	<hr/>	<hr/>
	<b>26,106</b>	<b>36,226</b>
	<hr/>	<hr/>
<b>10. Creditors: amounts falling due within one year</b>		
Amounts payable	20,199	11,610
Taxation and social security	5,291	5,060
Other creditors and accruals	15,023	16,524
	<hr/>	<hr/>
	<b>40,513</b>	<b>33,194</b>
	<hr/>	<hr/>

HIV I-Base

Notes to the financial statements

For the year ended 31 March 2014

---

11. Analysis of net assets between funds	General funds £	Restricted funds £	Total funds £
Tangible fixed assets	7,558	-	7,558
Current assets	56,489	7,599	64,088
Current liabilities	(40,513)	-	(40,513)
	<u>23,534</u>	<u>7,599</u>	<u>31,133</u>

12. Lease commitments

The minimum annual rentals under operating leases are as follows:

Operating lease which expires between 2 to 5 years. £33,600

