

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

**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2015**

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



## **HIV I-Base**

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## **HIV i-Base**

### **Legal and administrative information**

**Year ended 31 March 2015**

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#### **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 shown below have served during the whole period from 1 April 2014 to the date of this report.

M D Breedon  
K J Spurgin  
H Mhereza-Byarugaba

Other changes in trustees during the year were:

K Gardner – resigned 24 October 2014  
WFM Stokes – appointed 24 October 2014

#### **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 2015**

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The trustees present their report together with the audited financial statements of the charity for the year ended 31st March 2015.

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 Southern 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 and 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.

We also 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 2015**

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#### **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 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 2015 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 2016 was approved. 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 work with UNITAID and WHO, involvement in research projects, private donations and other fundraising initiatives.

Total income for the year was £429,245 compared to total income in the previous year of £411,217. The additional income related primarily to funds received on behalf of AFROCAB for which i-Base provide secretariat services. Like for like income fell during the period with the loss of support from some donors. Net resources expended for the year amounted to £452,699 compared to net resources expended of £411,421 previous year. In part the increase reflects the expenditure of AFROCAB. Year-end results show a trading deficit of £23,454. We are optimistic that funding will increase to cover this deficit over the next two years including from projects with UNITAID, PENTA and Wits RHI.

#### **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.

2015 was our fifteenth year as a charity.

## **HIV i-Base**

### **Report of the trustees**

**Year ended 31 March 2015**

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

##### **Publications**

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

We distributed six editions of HTB to approximately 2800 postal subscribers and 2000 email subscribers (who receive PDF copies).

Our 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 mainly electronically to over 15,000 members of the Southern African Clinicians Society. We now only produce one printed version per year to tie in with the society's conference. It is also available on their website.

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

We continue our activities in South Africa, have conducted training to help build local capacity and contributed the Treatment Action Campaign (TAC)'s publications including Equal Treatment and the NSP review.

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 2015**

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#### **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 2015 included over 700 members.

UKCAB members were involved as community reps on BHIVA guidelines and with research groups during the year. By March 2015 over 30 UKCAB members acted as community reps on a variety of committees.

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**

In 2014 the UKCAB ran another 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.

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 151 enquiries via email, the phoneline and online comments.

For example, more than 1816 enquiries were answered by email and online between April 2014 and March 2015.

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 168 feedback forms were completed, with consistently positive responses.

## **HIV i-Base**

### **Report of the trustees**

**Year ended 31 March 2015**

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#### **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 120 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.

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

By order of the trustees:



**M D Breendon**  
**22 December 2015**



## **HIV I-Base**

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

#### **Year ended 31 March 2015**

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We have audited the financial statements of HIV I-Base for the year ended 31 March 2015 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 2015, 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.

HIV I-Base

Independent auditor's report to the members continued

Year ended 31 March 2015

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**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.

**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 21 December 2015

# HIV I-Base

## Statement of financial activities

Year ended 31 March 2015

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2015 £	Total 2014 £
<b>Incoming resources</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income:					
Grants and donations	3	368,500	60,576	429,076	410,845
Investment income:		-	-	-	-
Interest receivable		169	-	169	372
<b>Total incoming resources</b>		<b>368,669</b>	<b>60,576</b>	<b>429,245</b>	<b>411,217</b>
<b>Resources expended</b>					
<b>Cost of generating funds</b>					
Cost of generating voluntary income		8,224	-	8,224	9,706
<b>Charitable expenditure</b>	4				
Publications		141,974	-	141,974	140,801
Phone line and information officer		40,612	-	40,612	27,005
Website		16,633	-	16,633	13,974
UKCAB		36,664	12,395	49,059	50,311
Community outreach UK		4,158	-	4,158	4,203
Community outreach overseas		30,450	-	30,450	44,667
Partnerships		44,442	-	44,442	28,541
External conferences		34,396	-	34,396	33,527
Support Costs		30,568	-	30,568	25,408
AFROCAB		-	46,723	46,723	28,058
<b>Governance costs</b>	5	<b>5,460</b>	<b>-</b>	<b>5,460</b>	<b>5,220</b>
<b>Total resources expended</b>		<b>393,581</b>	<b>59,118</b>	<b>452,699</b>	<b>411,421</b>
<b>Net income resources before transfers</b>		<b>(24,912)</b>	<b>1,458</b>	<b>(23,454)</b>	<b>(204)</b>
Transfers between funds		(395)	395	-	-
<b>Net movement in funds</b>		<b>(25,307)</b>	<b>1,853</b>	<b>(23,454)</b>	<b>(204)</b>
Fund balances brought forward		23,534	7,599	31,133	31,337
<b>Fund balances carried forward at 31 March 2014</b>		<b>(1,773)</b>	<b>9,452</b>	<b>7,679</b>	<b>31,133</b>

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

**HIV I-Base****Balance Sheet****As at 31 March 2015**

	Notes	2015 £	2014 £
<b>Fixed assets</b>			
Tangible fixed assets	8	7,327	7,558
<b>Current assets</b>			
Debtors	9	37,392	26,106
Cash at bank and in hand		18,845	37,982
		56,237	64,088
<b>Creditors:</b> Amounts falling due within one year	10	(55,885)	(40,513)
<b>Net current assets</b>		352	23,575
<b>Net assets</b>	11	<u>7,679</u>	<u>31,133</u>
<b>Funds</b>			
Unrestricted funds		(1,773)	23,534
Restricted funds		9,452	7,599
	12	<u>7,679</u>	<u>31,133</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 2015 and signed on their behalf by:



**M D Breendon**

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 2015

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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.

##### 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 £200 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
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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 2015

### 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	2015 £	2014 £
Individual, charitable, corporate and international donations	<u>429,076</u>	<u>410,845</u>
4. Total resources expended		
a) Costs of generating voluntary income		
Staff costs	6,440	8,047
Postage, stationery and sundries	553	491
Rent, rates and insurance	1,025	931
Travel and conference attendance	84	111
Depreciation	122	126
	<u>8,224</u>	<u>9,706</u>
b) Publications		
Staff costs	61,994	60,285
Communications	2,294	2,010
Subscriptions	749	-
Printing	24,209	27,476
Editorial expenses	903	2,857
Translations	150	-
Travel and performance attendance	979	740
Postage, stationery and sundries	30,268	30,187
Computer costs	2,347	820
Office equipment	207	-
Rent, rates and insurance	15,579	14,150
Bank charges	291	362
Loss on disposal	148	-
Depreciation	1,856	1,914
	<u>141,974</u>	<u>140,801</u>

# HIV I-Base

## Notes to the financial statements

For the year ended 31 March 2015

<b>4. Total resources expended – continued</b>	<b>2015 £</b>	<b>2014 £</b>
<b>c) Phone line and information officer</b>		
Staff costs	30,348	17,058
Communications	817	1,037
Computer costs	733	269
Subscriptions	306	30
Rent, rates and insurance	5,740	5,973
Postage, stationery and sundries	1,892	1,904
Editorial expenses	38	29
Loss on disposal	54	-
Depreciation	684	705
	<b>40,612</b>	<b>27,005</b>
<b>d) Website</b>		
Staff costs	12,465	8,657
Communications	246	224
Editorial expenses	1,604	1,525
Computer costs	201	1,531
Rent, rates and insurance	1,517	1,369
Postage, stationery and sundries	405	482
Loss on disposal	14	-
Depreciation	181	186
	<b>16,633</b>	<b>13,974</b>
<b>e) UK CAB</b>		
Staff costs	22,596	22,559
Communications	394	367
Editorial expenses	43	-
Computer costs	548	1,658
Travel and conference attendance	19,668	18,685
Rent, rates and insurance	3,075	2,793
Postage, stationery and sundries	1,542	3,871
Professional fees	798	-
Loss on Disposal	29	-
Depreciation	366	378
	<b>49,059</b>	<b>50,311</b>
<b>f) Community outreach</b>		
Staff costs	2,744	3,364
Communications	72	64
Computer costs	68	17
Rent, rates and insurance	720	481
Postage, stationery and sundries	203	177
Travel and conference attendance	283	35
Loss on Disposal	5	-
Depreciation	63	65
	<b>4,158</b>	<b>4,203</b>

# HIV I-Base

## Notes to the financial statements

For the year ended 31 March 2015

<b>4. Total resources expended – continued</b>	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
<b>g) Community outreach overseas</b>		
Staff costs	19,158	25,081
Communications	386	343
Computer costs	364	92
Rent, rates and insurance	2,870	2,590
Postage, stationery and sundries	837	963
Travel and conference attendance	6,466	15,245
Loss on Disposal	27	-
Depreciation	342	353
	<b>30,450</b>	<b>44,667</b>
<b>h) Partnerships</b>		
Staff costs	24,976	19,422
Communications	552	490
Computer costs	520	131
Rent, rates and insurance	4,100	3,724
Postage, stationery and sundries	1,190	2,151
Travel and conference attendance	12,577	2,119
Loss on disposal	39	-
Depreciation	488	504
	<b>44,442</b>	<b>28,541</b>
<b>i) External conferences</b>		
Staff costs	11,455	6,195
Communications	420	392
Computer costs	416	180
Subscriptions	-	17
Rent, rates and insurance	3,505	2,960
Postage, stationery and sundries	1,050	1,328
Travel and conference attendance	17,045	21,990
Bank charges	61	62
Editorial expenses	22	-
Loss on disposal	31	-
Depreciation	391	403
	<b>34,396</b>	<b>33,527</b>



# HIV I-Base

## Notes to the financial statements

For the year ended 31 March 2015

4.	Total resources expended – continued	2015 £	2014 £
j)	<b>Support costs</b>		
	Staff costs	23,975	20,367
	Communications	441	392
	Computer costs	416	105
	Subscriptions	5	17
	Rent, rates and insurance	3,280	2,979
	Postage, stationery and sundries	1,007	1,034
	Travel and conference attendance	36	-
	Professional fees/Consultancy	922	-
	Bank charges	61	62
	Office equipment	3	49
	Loss on disposal	31	-
	Depreciation	391	403
		<u>30,568</u>	<u>25,408</u>
k)	<b>AFROCAB</b>		
	Communications	76	-
	Postage, stationery and sundries	4,500	-
	Travel and conference attendance	21,848	28,058
	Bank charges	299	-
	Consultancy	20,000	-
		<u>46,723</u>	<u>28,058</u>
5.	<b>Governance costs</b>		
	Audit and accountancy fees	5,460	5,220
	Other costs	-	-
		<u>5,460</u>	<u>5,220</u>

HIV I-Base

Notes to the financial statements

For the year ended 31 March 2015

	2015	2014
	£	£
<b>6. Staff costs and remuneration</b>		
Gross wages and salaries	197,092	174,535
Employer's national insurance costs	17,810	15,509
Payroll costs	1,249	992
	<u>216,151</u>	<u>191,036</u>
	<b>Number</b>	<b>Number</b>
The average number of employees during the year		
Calculated on a full time equivalent basis, was:	<u>8</u>	<u>7</u>
No employee received remuneration amounting to more than £60,000 in the year (2014: £nil).		
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>2015</b>	<b>2014</b>
	£	£
This is stated after charging:		
Depreciation	4,885	5,038
Auditors remuneration – audit services	5,460	5,220
Operating lease rentals - property	<u>33,600</u>	<u>33,600</u>
<b>8. Tangible fixed assets</b>	<b>Office equipment</b>	
	<b>2015</b>	
	£	
<b>Cost</b>		
At 1 April 2014	49,583	
Additions	5,043	
Disposals	<u>(2,573)</u>	
At 31 March 2015	<u>52,053</u>	
<b>Depreciation</b>		
At 1 April 2014	42,025	
Charge for the year	4,885	
Eliminated on disposal	<u>(2,184)</u>	
At 31 March 2015	<u>44,726</u>	
<b>Net book value</b>		
At 31 March 2015	<u>7,327</u>	
At 31 March 2014	<u>7,558</u>	

HIV I-Base

Notes to the financial statements

For the year ended 31 March 2015

9.	Debtors	2015 £	2014 £			
	Grants repayable	16,976	4,604			
	Prepayments and accrued income	16,066	18,818			
	Other debtors	4,350	2,684			
		<u>37,392</u>	<u>26,106</u>			
10.	Creditors: amounts falling due within one year					
	Amounts payable	31,039	20,199			
	Taxation and social security	11,263	5,291			
	Other creditors and accruals	13,583	15,023			
		<u>55,885</u>	<u>40,513</u>			
11.	Analysis of net assets between funds	General funds £	Restricted funds £	Total funds £		
	Tangible fixed assets	7,327	-	7,327		
	Current assets	46,785	9,452	56,237		
	Current liabilities	(55,885)	-	(55,885)		
		<u>(1,773)</u>	<u>9,452</u>	<u>7,679</u>		
12.	Statement of funds	1 April 2014 £	Incoming resources £	Resources expended £	Transfers £	31 March 2015 £
	Restricted funds					
	AFROCAB	7,599	48,576	(46,723)		9,452
	UKCAB	-	12,000	(12,395)	395	-
	Unrestricted funds					
	General	23,534	368,669	(393,581)	(395)	(1,773)
	Total Funds	<u>31,133</u>	<u>429,245</u>	<u>(452,699)</u>	<u>-</u>	<u>7,679</u>

## HIV I-Base

### Notes to the financial statements

For the year ended 31 March 2015

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#### Restricted Funds

##### **AFROCAB:**

Funds held on behalf of Afrocab relate to grants made to Afrocab by various donors to enable them to establish a network of HIV positive people and advocates across Sub-Saharan Africa based loosely on the UKCAB network established in the UK by HIV i-Base. The group organises meetings on HIV treatment, access to treatment and other topics as well as working with international organisations such as the WHO to canvas opinions from HIV positive people and advocates.

##### **UKCABL**

Restricted funds relating to the UKCAB are those donated by a number of donors for the specific purpose of covering attendance costs at UKCAB meetings for those delegates from outside London. These include travel, accommodation and other expenses such as childcare costs.

#### **13. Lease commitments**

The minimum annual rentals under operating leases are as follows:

£

Operating lease which expires in more than 5 years.

**33,600**