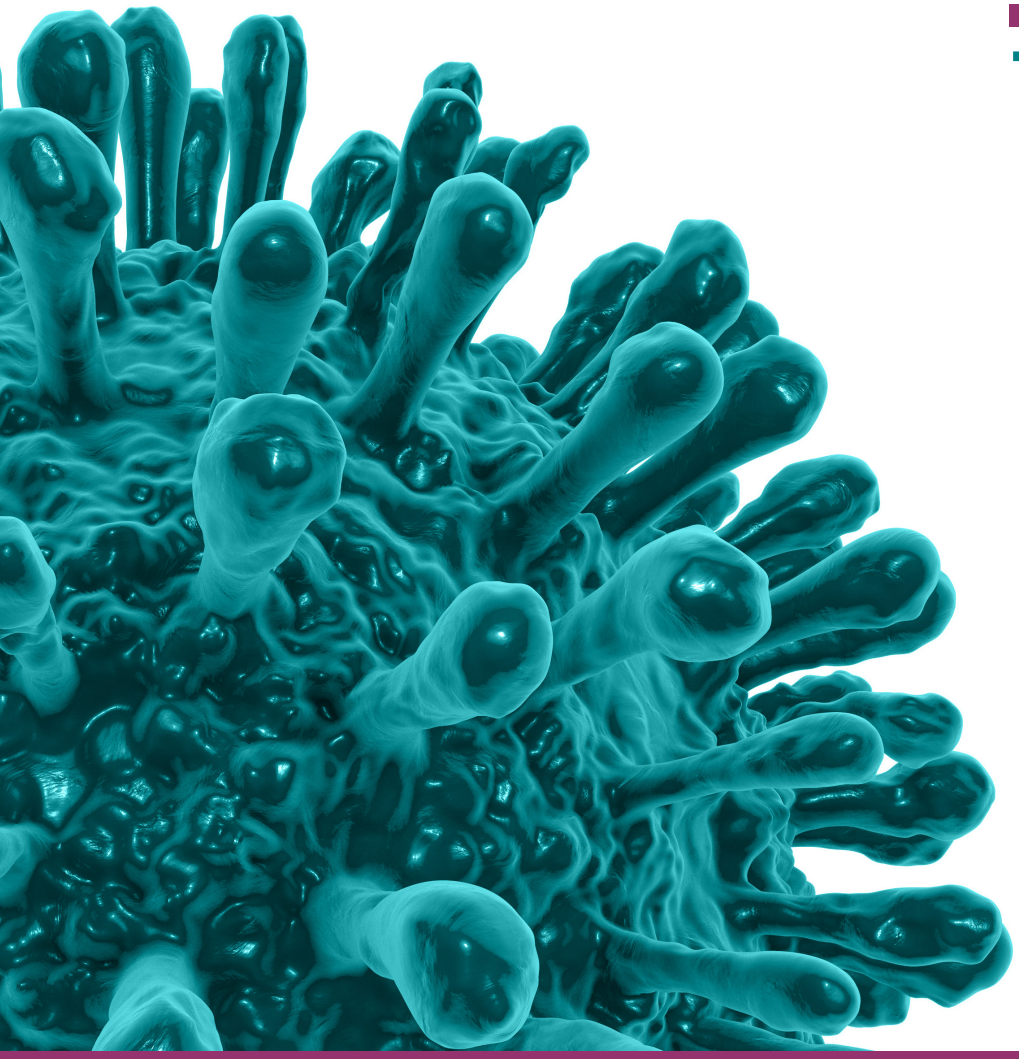
BHIVA
British HIV Association

2025

Trustees' Annual Report & Accounts



www.bhiva.org

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Charity information for the year ended 31 December 2025

Trustees retiring on 28 November 2025

- Dr David Chadwick
- Professor Yvonne Gilleece
- Dr Jonathan Underwood
- Dr Nina Vora

Charity Trustees from 28 November 2025

Officers

- Dr Tristan Barber, Chair, appointed 28 November 2025
- Dr Nicola Mackie, Vice Chair, appointed 25 November 2022
- Dr Carol Emerson, Honorary Secretary, appointed 28 November 2025
- Dr Iain Reeves, Honorary Treasurer, appointed 24 November 2023

Elected Trustees

- Dr Naomi Bulteel, appointed 28 November 2025
- Dr Kate Childs, re-appointed 28 November 2025
- Ms Nadia Naous, appointed 24 November 2023
- Dr Dan Clutterbuck, appointed 24 November 2023
- Dr Joe Smith, appointed 28 November 2025
- Dr Venkateshwaran Sivaraj, appointed 28 November 2025

Specific Trustee Roles

- Dr Hannah Pintilie, New Consultant Doctors' Representative, appointed 24 November 2023

- Professor Caroline Sabin, Editor-in-Chief, HIV Medicine, appointed 25 November 2022
- Mr Jeremy Huband, Financial Expert Trustee, appointed 29 November 2024
- Dr Lasanthi Siriwardena, SAS Doctors' Representative Trustee, appointed 29 November 2024
- Mr John Jaquiss, UK-CAB Community Representative, appointed as representative 28 November 2025
- Dr Miriam Ringshall, Trainee Doctors' Representative, appointed 28 November 2025
- Dr Dami Collier, Appointed Trustee 28 November 2025

Charity Number

- 1170707

Registered Office and Operational Address

- Spirella Building
  Bridge Road, Letchworth
  Hertfordshire SG6 4ET

Independent Examiners

- TC Group
  PO Box 501
  The Nexus Building, Broadway, Letchworth
  Hertfordshire SG6 9BL

Bankers

- National Westminster Bank Plc
  North Finchley (D) Branch
  786 High Road, North Finchley
  London N12 9QT

About BHIVA

The British HIV Association (BHIVA), is the leading UK association representing professionals in HIV. Since its inception in 1995, BHIVA has been committed to providing excellent care for people living with and affected by HIV.

BHIVA is a national advisory body on all aspects of HIV care and the association provides a national platform for HIV care issues. BHIVA representatives contribute to international, national and local committees dealing with HIV care. In addition, BHIVA promotes undergraduate, postgraduate and continuing medical education within HIV care.

The association aims to advance professional and public education in the subjects of HIV, including testing, treatment and prevention, and the management of HIV-related illnesses and treatment complications through the promotion of research, dissemination of and the production and promotion of evidence-based guidelines and standards.

Our objectives

BHIVA has four main objectives:

1. To relieve sickness and to protect and preserve health through the development and promotion of good practice in the testing and treatment of HIV and HIV-related illnesses:
2. To advance public and professional education on HIV through education and the promotion, conduct and dissemination of research
3. To promote optimal outcomes for people living with, and affected by, HIV through the development and dissemination of national guidelines and standards, audit and research
4. To support other organisations through activities including collaborative responses to consultations, media representation of HIV, workforce planning and, exceptionally, individual cases of stigma, discrimination or suboptimal care

Long term, continuing to promote best practice within the specialty, ensuring that the care provided for people living with HIV in the UK is world-leading is of primary concern. To achieve that aim, BHIVA must maintain its contribution to the continued growth of the specialty over the next decade by continuing to support training and research in the field of HIV medicine and helping to ensure that the existing excellent national standards of care are maintained.

Education is a primary focus and BHIVA is passionate about promoting and supporting the speciality to deliver undergraduate, postgraduate and continuing medical education within HIV care.

With work still to be done in educating the medical profession, scientific community public about HIV, through the promotion of research and dissemination of research results is central to the association's objectives. Promoting accurate messaging related to HIV and challenging decisions that discriminate against people living with, or affected by, HIV helps overcome outdated beliefs and challenge stigma.

Education is also key to the ongoing development of the speciality and the ability to develop a fully integrated educational programme for members and the wider HIV community is at the heart of the long-term strategy of the association. Promoting and disseminating the latest research through regional, national and international meetings and conferences and publications, and supporting an increasingly diverse range of research studies which aim to improve the health and lives of people living with HIV will help to achieve this.

By increasing the awareness of BHIVA at an international level, BHIVA endeavours to maintain a reputation for excellence education and research. The

association's ability to support a range of stakeholders and organisations by providing expert clinical advice on HIV and its management further strengthens BHIVA's international presence.

Activities

BHIVA promotes excellence in HIV care through production of evidence-based, NICE-accredited guidelines. Our antiretroviral treatment guidelines form the basis of national prescribing policies across the UK and are widely read and referenced internationally. BHIVA represents the interests of people with HIV and input from the HIV clinical and research communities through feedback on national prescribing policies. Antiretrovirals moved under the remit of NICE for the first-time last year and BHIVA provided strong written feedback and verbal representation at the NICE Technology Appraisal for the first generation of injectable HIV treatment in 2021.

BHIVA works closely with other professional and community organisations to advocate against discriminatory policies and ensure that the needs and priorities of people with HIV are at the heart of decisions that affect them.

BHIVA actively encourages the presentation of original UK research. Abstracts are invited for the annual spring conference, which aims to showcase the best contemporary research into HIV-related topics currently being undertaken in the UK. The annual conference attracts a broad spectrum of participants from experienced HIV specialists to those still in training, HIV researchers from a range of disciplines and community members. Eminent international speakers are invited to present the latest data.

BHIVA supports research in HIV care through its annual Research Awards Scheme. Originally launched in 2006, the programme operates through competitive application. Open to all BHIVA members applicants can submit applications for the funding of research projects that impact on the improvement of clinical care and management of people living with HIV in the UK. A minimum of £30,000 per annum is available, to be distributed amongst the successful applicants according to the quality of the submitted proposals. The awards panel is chaired by an independent chair.

Applications for grants or funding for research or other projects made directly to the association are reviewed by the BHIVA Executive Committee on a quarterly basis and considered based on merit and relevance to the objectives of BHIVA.

HIV Medicine is the official journal of the association and is published by Wiley. HIV Medicine is a peer-reviewed journal publishing original articles, reviews and guidelines on all aspects of HIV treatment and diagnosis.

BHIVA also undertakes a wide range of other activities to promote medical education in HIV care and support research. This includes conference feedback meetings, training courses for the Diploma in HIV Medicine examination, web-based e-learning modules as well as international scholarships and exchanges to forge links with international organisations to increase the understanding of the treatment and management of HIV.

A board of 18 trustees are responsible for the work of the association and its activities are carried out by five main sub-committees, all of which report to the Executive Committee.

The sub-committees are:

- Audit and Standards
- Conferences
- Education and Scientific
- External Relations
- Guidelines

New groups have been set up in 2025. These include:

- BHIVA EEDI Action Group
- BHIVA Pharmacy Special Interest Group
- BHIVA Women's Special Interest Group

The Executive Committee review the work carried out by the sub-committees to ensure its activities are in line with the charity's objectives. All trustees sit on at least one sub-committees to facilitate this process and monitor progress.

BHIVA would be unable to flourish without the considerable commitment of time, energy, expertise and dedication by so many individual members of the committees, sub-committees, writing and working groups as well as the vital support through sponsorship from within the pharmaceutical industry.

2025 Year in review

What a successful year 2025 has been for BHIVA and its members!

We published our BHIVA Strategy 2025-2030 to ensure we continue to provide best HIV care and also to further develop an HIV competent workforce. Central to our strategy is our commitment to an ethos of inclusion, overseen by our Equality, Equity, Diversity and Inclusion committee who held their first webinar in October 2025, and also an emphasis on vision for future opportunities and growth.

BHIVA's total membership numbers have increased year on year, with continued representation from all four devolved nations, and Ireland. Changes in our membership fee structures have encouraged more medical student membership - a hugely important step to welcome more interested individuals into our brilliant specialty.

BHIVA's strategy is supported by our BHIVA Audits and Standards Committee who presented our annual national audit at BHIVA Autumn Conference 2025. The committee also reviewed and updated BHIVA Standards in response to requests from the community and published collaborative work with UKHSA (National HIV Mortality Review) and the British Psychology Society (BHIVA Psychological Standards).

BHIVA is committed to promoting excellent HIV care and we continued to achieve this through the publication of multiple updated guidelines in 2025. Summer 2025 saw the publication of the always highly accessed HIV in Pregnancy Guidelines, the Pre-Exposure Prophylaxis Guidelines (co-badged with BASHH) and the Antiretroviral Treatment Guidelines. Many other guidelines are in preparation for public consultation in early 2026. We also published our first and much needed Rapid Guidance on Cosmetic Procedures in this rapidly growing but unregulated field.

Brighton provided the sensational backdrop for our highest registrant number ever BHIVA Spring Conference. We received excellent feedback for content, food, social event and also for BHIVA's first time inclusion of lay summaries on our app/website. Our best of CROI webinars, also in April, were once again highly attended and highly praised. And our BHIVA Autumn Conference was a truly global event, with speakers from UNAIDS and AVAC.

BHIVA's Second Regional World AIDS Day Event was expertly hosted in Scotland using partnership between the NHS, Public Health and Voluntary Organisations to showcase their progress to reduce stigma and to support people to live well with HIV. This is now a fixture in our BHIVA strategy.

2025 was a year for the Education and Scientific subcommittee to take stock of and reshape the BHIVA Research Awards, as part of BHIVA's overall strategy, with its renewed vision to aspire to advance innovative, impactful and inclusive research that empowers researchers of all stages and backgrounds to transform the landscape of HIV prevention and care in the UK. Our online and face-to-face education programmes maintained high attendance/user-rates with positive feedback, and we developed new educational collaborations through satellite sessions at Federation for Infection Society, UK and the HIV Congress, India.

Our Pharmacy and Women's Special Interest Group were very active with recruitment of steering group members and development of terms of reference. We awarded 5 Unsung Heroes in different categories in 2025.

BHIVA played a hugely important role in the HIV Action Plan 2025-2030 launched on World AIDS Day, 1st December 2025, which was highlighted at our Autumn Conference as Fresh, Focused, Funded, Fierce and Fast! Also shared with the public on World AIDS Day was the UK Ministry of Defence announcement that people on effective HIV treatment can now pursue any career in the UK Armed Forces, removing the final

remaining restrictions for military aviation, air traffic control, and elite combat roles. Yvonne Gilleece led for BHIVA in this important change in which clinical input was pivotal. And was listened to by our colleagues in the Defence Forces.

Finally, the External Relations Subcommittee works in line with BHIVA's objectives to promote good practice in the treatment and care of HIV to its membership and external organisations, and has expanded its membership to include pharmacist representation, as well as appointing Mine Guvel as Vice Chair. The "Unsung Heroes" award continues to be a success and aligns with one of BHIVAs strategies to expand on inclusion and equality. Ongoing advocacy work continues for BHIVA, including with regulations around boxing, and BHIVA continues to be a mainstream media and social media commentator on HIV.

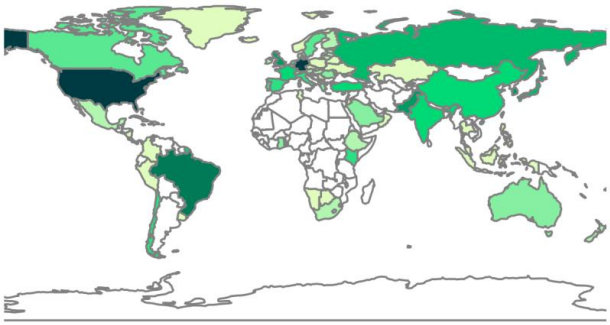
2025 was again a highly productive and successful year for BHIVA, a pleasing end to Yvonne's role as BHIVA Chair for the last three years and with a successful handover to the incoming Chair at our Autumn Conference, looking ahead to 2026.

Professor Yvonne Gilleece,
Immediate Past Chair (January 2023–2025)

Dr Tristan Barber,
BHIVA Chair (2025–2028)

HIV Medicine journal

Global reach



In 2025, 5,341 institutions offered access to the latest content in your journal via a Wiley license or a traditional subscription. On this map, darker shading shows where circulation is highest. Countries/regions with no shading may be covered by philanthopic initiatives. In 2025, our philanthropic initiatives extended low-cost or free access to current content to 4,555 developing world institutions.

Reach by region

Region	2023	2024	2025
Australia & NZ	70	69	70
Canada	98	89	87
China	142	139	144
Europe	1,250	1,284	1,744
Japan	173	177	194
Rest of World	2,018	1,606	1,980
UK	265	266	274
USA	784	790	848
Grand Total	**4,800**	**4,420**	**5,341**

This table shows the number of institutions, by region, with access to the latest content in your journal via either a Wiley license or a traditional subscription.

Reach by access type

Sales Model	2023	2024	2025
Institutions with access via a Wiley license	**4,798**	**4,418**	**5,340**
All Journals license	1,357	1,306	1,055
Transformational agreements	1,581	1,897	2,920
Other licenses	1,860	1,215	1,365
Institutions with access via traditional subscriptions	**2**	**2**	**1**
Online	1	2	1
Print and online	0	0	0
Print	1	0	0
Total	**4,800**	**4,420**	**5,341**

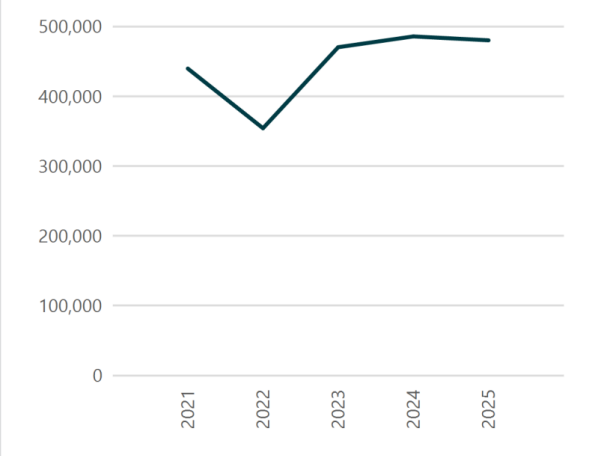
In 2025, 5,340 institutions offered access to your journal via a Wiley license, often through a consortium. Of these institutions, 1,055 had access via the 'All Journals license'. 2,920 institutions had access via 'Transformational agreements' which cover both subscription access and open access publishing. In addition, 1 institutions offered access via traditional (online or print) subscriptions.

Additional reach: EBSCO

Wiley's arrangement with EBSCO allows us to extend the reach of your journal beyond core academic libraries. In 2025, 1,115 institutions accessed embargoed content of at least one year old from your journal via EBSCO databases.
This is a -13.9% change from 2024.

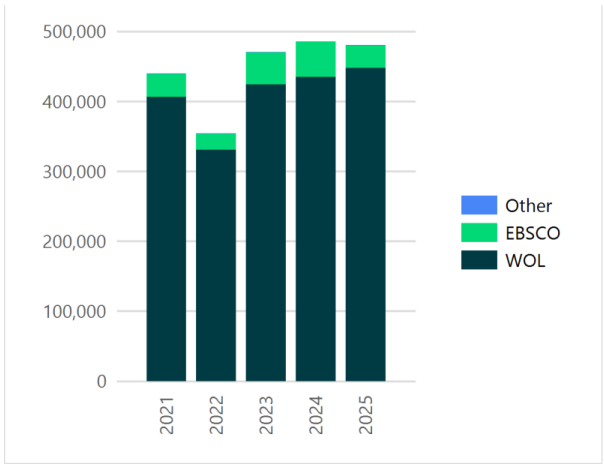
Readership

Article views trend



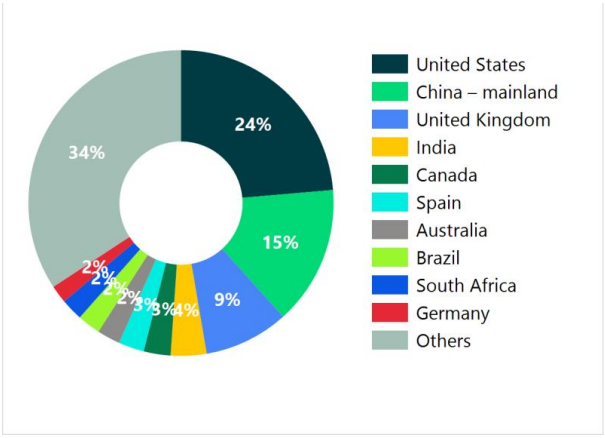
This chart shows the increase in the number of full-text article views for your journal in the period 2021 to 2025. The total includes usage on Wiley Online Library, PubMed, and other third-party databases. Accesses via Wiley Online Library increased (3.1%) in 2025. This compares with an increase (6.2%) across all Wiley journals in the Infectious Disease & Microbiology subject area.

Article views by source



This chart shows the origin of full-text article views of your journal across Wiley Online Library and other major third party providers.

Top 10 usage countries/regions



This chart shows the top 10 countries/regions from which articles in your journal were accessed via Wiley Online Library in 2025, and the percentage each country/region contributed to total usage. All other countries/regions are combined under “Others”.

Social Media Reach

With over 2,500 followers, the BHIVA Facebook page is managed by the External Relations sub-committee and is used as a tool for promoting the work of the association. It carries updates and links to valuable resources produced by both BHIVA and other organisations within the HIV healthcare sector.

The BHIVA X account, also managed by the External Relations subcommittee, has continued to go from strength to strength and has over 11,700 followers. The group post regularly about the latest updates in the field of HIV and there were approximately 850,000 post impressions across the 12 months.

BHIVA's YouTube channel is used to host the latest resources, including a series of educational podcasts covering a range of hot topics in HIV. Following its set up in 2019, the YouTube channel has become an excellent resource for the broadcast of educational content including sessions from conferences and other training materials.

The BHIVA Instagram account has become increasingly active over the year and we now have 1,949 followers.

The work of the Sub-Committees

Audit and Standards Sub-committee

Professor Fiona Burns,
Chair Audit & Standards Sub-committee

The BHIVA Audit and Standards Subcommittee runs a clinical audit program with HIV centres across the UK to improve quality of care. The 2025 project was a joint national audit with BASHH of partner notification, including the testing of children. It included a brief survey of services' policies and practices relating to partner notification and the testing of children, and a case-note review of individuals who were newly diagnosed with HIV or new to the service (not seen at another HIV service in the previous 12 months or transferring HIV care from overseas). Key findings and recommendations were presented at the BHIVA Autumn Conference in November 2025, with site-specific feedback reports sent to services.

Planning for the 2026 audit began in the latter part of 2025. The chosen topic was the management of pregnancy and the post-partum period including breast/chestfeeding. The key focus will be on the clinical practice and processes based on the BHIVA guidelines on the management of HIV in pregnancy and the postpartum period 2025. This builds on a previous audit on this topic undertaken in 2014.

The BHIVA Audit and Standards Committee identified the need to review the 2018 BHIVA Standards of Care for People Living with HIV. While the majority of the standards remain relevant and a full overhaul was not considered necessary, it was recognised that there have been significant developments in the delivery of care since the COVID-19 pandemic, and additionally, some of the language, terminology and statistics are now outdated. A review was undertaken by the Committee in 2025, following which a proposal outlining the scope of the revision and the support required was submitted to and approved by the BHIVA Executive Committee. The revision of the standards is planned for 2026, subject to the appointment of a project manager.

Following a request from community representatives, the BHIVA Audit and Standards Committee undertook a review of the BHIVA Peer Support Standards and submitted an interim update to the Executive Committee for approval. The update has been published on the BHIVA website.

When the BHIVA Strategy 2025–2030 was published, the BHIVA Audit and Standards Committee undertook an exercise to map the committee's outputs against the aims and targets of the strategy. This concluded that the committee's work, through the annual audit programme and the development of standards, contributes to ensuring that excellent care is safeguarded and that a competent workforce is in place; supporting members with robust and reliable research and evidence; providing a framework through standards; encouraging active engagement from professionals involved in HIV care; supporting good data governance within healthcare services; contributing to equitable HIV prevention, treatment and care across all four nations; creating opportunities for people to be involved in engagement; and helping to optimise quality of life.

The Audit and Standards Sub-Committee reviewed the EEDI recommendations and assessed the Committee against these. It was felt that the Committee meets these recommendations, as there is a diverse membership, including representation from racially minoritised communities and community representatives, all of whom are invited to participate in the working groups for the national audits. The ASC also provides opportunities for trainees to get involved in audit projects and gain experience of the subcommittee, and these opportunities have been opened up to allied health professionals as well as medical trainees. The Committee was also successful in appointing a Vice Chair and has been working to increase membership across the devolved nations.

BHIVA and the UK Health Security Agency (UKHSA) continue to collaborate on understanding the causes and preventable mortality among people with HIV

through the National HIV Mortality Review (NHMR). The NHMR working group met once during this period, involving regional representatives and specialists to review progress. The most recent dataset was presented. The data collection platform is being updated to give clinicians more autonomy and to integrate with very late diagnosis reviews.

Members of the Subcommittee have been updating the process for very late diagnosis reviews. BHIVA strongly advises clinical services to submit summary reports of investigations into very late diagnoses of HIV (CD4<200) to the UK Health Security Agency. The aim is to minimise the detrimental effects of late diagnosis by improving the focus and availability of HIV testing services. The protocol and online reporting form have been revised and were relaunched in September 2025. The risk assessment within these documents are now in alignment with the updated PSIRF (Patient Safety Incident Response Framework).

BHIVA and the British Psychological Society worked together to revise Standards for psychological support for adults living with HIV. The revised standards were presented at the BHIVA Autumn 2024 conference and were published in early 2025.

Subcommittee members are supporting and advising on the ECDC/EACS Standards of Care. In 2025, this included their involvement in the development of engagement in care standards.

BHIVA Conferences Sub-Committee Report

Professor Caroline Sabin,
Chair Conferences Sub-Committee

The first organised events of 2025 were the ever-popular Best of CROI webinars. The Conference on Retroviruses and Opportunistic Infections 2025 was a face-to-face event that took place in San Francisco in March. BHIVA supported a small working party to attend (made possible by grants from pharmaceutical companies) to review the key research. This group worked hard to produce slides and pre-record talks for the webinars which took place on 2 different evenings shortly after the Conference. The webinars were attended by around 400 delegates, with each event culminating in a live panel discussion with Q&A after the recorded talks. Feedback was excellent with all respondents rating the webinars as good or excellent.

A huge amount of work from the Conferences Committee and the Medivents team went into the planning for the BHIVA Spring Conference at the end of April, which returned to Brighton. The programme featured a diverse range of invited speakers, who covered clinical and epidemiological topics, as well providing talks on collaborations with primary care, health inequalities, hope and resilience, as well as our usual updates on the BHIVA guidelines, the 'What's new' sessions and a General Medicine update along with case presentations. During the 4 oral abstract sessions and through many poster presentations, the audience was able to hear the latest research presented by a variety of health care workers, researchers and community representatives. During the early morning and the lunchtime periods, attendees were also able to choose from multiple parallel sessions and sponsored workshops from affiliated organisations and pharma companies. All abstract submitters and invited speakers were asked to make use of people-centred language in their abstracts/presentations, as per www.peoplefirstcharter.org. For the first time, in response to feedback in previous years,

we included lay summaries of all main sessions on the App/website, supporting our steps to increase the accessibility of the conference. Feedback was again excellent, with the vast majority of delegates stating that the programme was well structured, of high standard and that presentations were clear and easy to follow. As soon as the conference was over, the team started work on planning the 2026 conference, which will be held jointly with the British Association of Sexual Health and HIV (BASHH).

November 2025 was a busy month for the team. The ever-popular BHIVA General Medicine Course was held early in the month – a great opportunity for HIV/GU physicians to hear what's new in the ever-changing world of medicine. And on 28th November our BHIVA Autumn Conference was held once again at Convene in Bishopsgate, London. With almost 300 delegates, highlights of the Autumn Conference included a session on the impact of the changes that had been happening globally, with speakers from UNAIDS and AVAC, and recent findings from BHIVA's annual Audit programme.

In 2024, we had offered the opportunity for regional groups to host BHIVA's World AIDS Day Event, providing financial and logistical support for this. Building on the success of this initiative, we again offered this opportunity, and supported Scotland's National World AIDS Day Event on 30th November 2025. This event, which was delivered in partnership with Waverley Care, Terrence Higgins Trust (THT), NHS Greater Glasgow & Clyde, NHS Lothian, NHS Grampian, and Public Health Scotland, shined a light on Scotland's work to eliminate HIV transmission by 2030, build a society free from stigma and support people living with HIV to live long and healthy lives.

As always, none of these events would be possible without the huge input, hard work and enthusiasm of the Conferences Committee and of Medivents, particularly Gemma Wilkins, who has supported us throughout the year.

Education and Scientific Sub-Committee Report

Dr Fiona Cresswell,
Chair, BHIVA Education and Scientific Subcommittee

This has been a productive year for the subcommittee with the reshaping of the research awards and several educational outputs. Dr Douglas Fink became the subcommittee Vice Chair in September 2025. A couple of the long-standing members stepped down from the committee allowing space for new members to join.

Education

The Education working group, chaired by Dr Ashini Fox, has continued to develop our online resources.

In 2025, the following e-learning assessment modules were developed and piloted:

- PEP module
- PrEP module
- Pregnancy module (for piloting in 2026)
- OI guidelines (pulmonary and GI)

Open access with the option of completing anonymously has led to a significant increase in usage. E-learning modules continue to receive positive feedback and be seen as a valuable exam revision resource for the Diploma in HIV Medicine as well as continuing professional development (CPD) for senior clinicians.

BHIVA ran a session at the Federation for Infection Society Conference 2–5 December 2025, this was led by Prof Yvonne Gilleece, Dr Daniel Clutterbuck, Prof Sarah Fidler and Prof Caroline Sabin as was well received.

Prof Anna Maria Geretti continues to provide a monthly summary of the BMJ journal Sexually Transmitted Infections for BHIVA Members Matters, and Dr Laura Waters also helpfully provides a summary of the HIV Medicine journal and other highlights.

HIV Medicine (https://onlinelibrary.wiley.com/journal/14681293) is the official journal of BHIVA with all eligible members getting complementary access. The Editors-in-Chief are Prof Caroline Sabin and Prof Jürgen Rockstroh, and the journal achieved an impact factor of 3.2 in 2025.

Research Awards

There are over 10 active research awards, the progress of which is managed through the subcommittee.

2025 was a fallow year for new research awards, as the finances were reviewed and restructured. This gave a valuable opportunity to undertake a review process, to reflect on what has worked well with regard to awards, what needs to be improved and how to make the awards as inclusive and impactful as possible. The review took place through a series of online meetings with members of the subcommittee and prior recipients of research awards.

No one was eligible for the Don Jeffries Research Award this year, but we are planning to make an award in 2025.

1. Main areas of weakness identified

a. Few awards are made to applicants from smaller institutions or allied healthcare professionals

b. Awardees often require multiple extensions and do not produce the anticipated outputs

c. BHIVA funds sit with the applicant's institution and are often unspent for long periods of time

d. The administrative burden to the committee and secretariat is high

2. Vision

Identifying a vision for the awards that aligns with the BHIVA strategy was felt to be important. Agreed vision:

a. The BHIVA Research Awards aspire to advance innovative, impactful and inclusive research that empowers researchers of all stages and backgrounds to transform the landscape of HIV prevention and care in the UK

3. Plans to strengthen the pre-award process

a. Pre-award webinar. During the application period members of the BHIVA Education and Scientific Subcommittee will hold a webinar for interested applicants. The panel explain the vision, scope and logistical processes of the awards (10–20 mins). Interested applicants are able to ask general questions and have 1:1 feedback on feasibility and direction of the proposal as well as suggesting people to collaborate with or seek out for supervision. We anticipate that this will raise the quality of the applications and provide support to applicants from smaller institutions. The webinar is felt to be more sustainable than a full-scale mentorship program. **The first webinar took place in February 2026.**

b. Online management of applications. The information relating to application and forms were updated.

c. EEDI. Applications should collect information on protected characteristics to measure the diversity of applicantions received and awards made. Application form to be updated.

4. Plans to strengthen post-award processes

a. Committee workspace. Awards reports and documents are made available in the BHIVA subcommittee online workspace to minimise email traffic. Any requests for extensions are first reviewed by the chair and vice chair.

b. Processes around approvals of intereim and final reports. Interim and final reports may be shared with smaller groups assigned to that award, rather the whole subcommittee. The chair aned vice chair oversee all ongoing awards. An agreed quorum of three subcommittee members is needed for approval of any requests, including the chair.

c. Finances. Payments for awards are being uipdated from 90% and 10% balance to three payments. As previously, any final payment is only made after an output is delivered approval of final report and submission of conference abstract to a BHIVA conference.

i. Instalment 1 (33%) paid on receipt of starting certificate.

ii. Instalment 2 (33%) paid in arrears on approval of interim report

iii. Instalment 3 (up to 34%) paid in arrears on approval of final report and presentation of conference abstract.

d. Awardees meeting. Annual awardee meeting around the time of the BHIVA spring conference to encourage progress, troubleshoot and create a cohort of awardees where peer support can be given. Aiming for first meeting in 2027 following the 2026 awards.

BHIVA continues to fund the research awards and is grateful for donations from BHIVA members and members of the public. Gilead Sciences also part-fund the awards and have committed to do so in 2026.

In 2025, the Don Jeffries Research Award was awarded to Dr Rachel MacCann, which was presented at the BHIVA spring conference 2025.

Prof Maryam Shahmanesh is chair of the BHIVA/ViiV Implementation Science Awards judging panel. These awards are supported by ViiV Healthcare. There are four active awards. An application for further funding for another round of Implementation Science Awards was made to ViiV, and £20,000 of funding has been confirmed for up to two awards in 2026.

International Partnerships Working Group (IPWG) (chair Dr Douglas Fink)

The BHIVA/Gilead International Exchange Fellowship Awards are designed to support the development of new links between BHIVA and institutions in low- or middle-income countries. In 2025 awards were made to:

- Reyanna Pereira – to develop a link with Brazil through digital pathways and mHealth
- Matt Spencer – to enhance clinical training in advanced HIV disease in India
- Sathish Thomas-William – to strengthen capacity for transpeople health in India

Discussions are underway with the Sri Lankan College of Sexual Health and HIV for BHIVA representatives to attend the 2026 conference in Colombo, Sri Lanka.

Dr Nadia Ahmed stepped down as vice chair of the subcommittee in 2025 with a formal note of thanks from the committee.

NHIVNA (representative Helen Reynolds)

NHIVNA continues to deliver excellent educational and research impact in the form of their monthly webinars, annual research awards and conference.

UK CAB (representatives John Jaquiss and Ben Cromarty)

UK-CAB are active on many fronts including high-level advocacy and campaigning, serving on several writing groups and committees, and nation wide community engagement activities.

Future plans

The Education and Scientific Subcommittee is at the core of BHIVA activities, including in supporting conference delivery, the membership with educational content, and in obtaining funding to support BHIVA's research, implementation science, and international educational exchange programmes. In 2026, a new round of Research, Implementation Science and International Exchange programme awards will be made. Educational activities will continue in the form of e-learning, contribution to conferences and international engagements.

BHIVA External Relations Sub-Committee Report

Dr Matthew Page,
Chair, External Relations Sub-Committee

The External Relations Subcommittee works in line with BHIVA's objectives to promote good practice in the treatment and care of HIV to its membership and external organisations.

Summary Of Activities

Organisation structure

The ER committee membership changes has been further expanded upon since 2025. We now have representation from the now merged HIVPA organization who also has a role within the sub-committee outside of being a representative for pharmacist.

We now have a vice-Chair (Mine Guvel) for the External Relations committee, with a strategy for them to succeed Matthew Page when he vacates his position in 2027.

Outstanding elements includes the future function of the HIV Medicine X account – and Matthew Page has a meeting in July 2026 with Caroline Sabin and members of EACS committee to discuss this further.

We have updated our terms of reference (ToR) to better define the ER subcommittee role, whilst acknowledging the limitations of the subcommittee (e.g. shift to support BHIVA initiatives, rather than to have full ownership of, which was stipulated in the previous ToR).

We are in the process of exploring GP champion involvement with the ER committee, and seeing whether we can utilize this link to further expand our reach.

Campaigns and Impact

The "Unsung Heroes" award continues to be a success and aligns with one of BHIVAs strategies to expand on inclusion and equality. We have given the award more prominence and longevity by making a feature of this on the BHIVA website and social media platforms.

Ongoing work with THT and England boxing regarding the British Boxing Board of Control. Although a lengthy process, latest developments include the production of a protocol for the monitoring of Boxers with HIV to enable them to compete safely. This has been shared with the BBBofC Board and the Medical team. The evidence used to inform the protocol is extrapolated from the national guidelines for NHS workers with HIV involved with exposure prone procedures.

New guidance for games donation policy for people with HIV published now on our BHIVA website following extensive work to have this addressed.

Media

BHIVA continues to be a mainstream media commentator on HIV, responding to many media enquiries. BHIVA spokespeople were featured on a wide range of media outlets including television (RTE Radio 1, Morning Ireland, Nursing Times, City News radio).

Website

Development in creating the GP page following consultation with GP Champions across the country.

Statements

Continues promotion of guidelines and position statements issued by BHIVA.

Social Media

The ER continues to manage BHIVAs social media accounts, which include X, Facebook, Instagram and LinkedIn, as well as the HIV Medicine journal X account. There is a slow attrition of followers on our X account, but this account by far has the largest follower base of all our platforms. Engagement with this continues to go well, especially during BHIVA scientific congresses. We have a BHIVA Canva account to aid the creation of visual content for our social media messaging. Succession planning for BHIVA tweeters has been successful this year.

Forward Look – 2025 and onwards

Establishing the future role of the HIV Medicine X account. Ongoing analysis of engagement with our social media platforms to ensure the appropriate use of our resources. (i.e. do we need to divert resources away from the X account in view of the continued attrition of followers). We continue to explore avenues to expand the reach of BHIVAs messaging beyond the existing audience.

BHIVA Guidelines Sub-Committee Report

Dr Stuart Flanagan, Chair
Guidelines Sub-Committee

BHIVA produces guidelines on a comprehensive range of topics to support clinicians in managing HIV and its complications, as well as working with other organisations to produce co-badged guidelines on HIV prevention, testing and other areas. In a rapidly changing area of health, we provide rapid guideline updates as needed.

Dr Stuart Flanagan took on the chair role for a three year term in autumn 2023. Dr Angela Bailey continues in second term as vice chair and Dr Cathy Nieman Sims continues her permanent role as guidelines coordinator.

The guidelines subcommittee has continued to meet virtually quarterly since the COVID pandemic, and in 2025 had the first informal in person meeting of subcommittee members at the Spring 2025 BHIVA Conference.

Guideline development

The management of HIV in pregnancy guidelines underwent a complete update and were published in HIV Medicine Journal & the BHIVA website in 2025.

The 2022 AntiRetroviral Treatment guidelines underwent an interim update to reflect new evidence on first line therapies, injectable treatments and sequencing of second-generation integrase inhibitors, and were published on the BHIVA website in Oct 2025.

Pre-Exposure Prophylaxis Guidelines (co-badged with BASHH) were published on the BASHH and BHIVA websites in July 2025, along with a paper written to explore the rationale for recommendations which was published in HIV Medicine.

The Sexual and Reproductive Health Guidelines have been completely updated and were released to public consultation in Feb 2026.

The Immunisation Guidelines have also been completely updated and will be ready for public consultation in April 2026.

The Monitoring Guidelines have been completely updated and a final version is expected to be released to public consultation in early 2026. The Spring BHIVA Conference in April 2025 featured a dedicated Monitoring Guidelines session presented by lead author Dr Angela Bailey, with fellow authors Miss Tamzin Cuming presenting on AIN screening recommendations, and Mr Ben Cromarty highlighting important updated areas from a community perspective.

Rapid Guidance

Rapid Guidance on Cosmetic Procedures was published on the BHIVA website in Dec 2025. These are the first guidelines to provide advice for people with HIV receiving cosmetic treatment, as well as for people not living with HIV receiving treatment, and for practitioners.

Several previous Rapid Guidance documents will be absorbed into updated 2026 Immunisation guidelines (Mpox) and Testing Guidelines (Opt-Out Testing).

Position statements

There were no new Position statements in 2025 – several of the previous position statements on measles and shingles vaccinations will be absorbed and updated within the 2026 Immunisations Guidelines.

NICE accreditation

We held NICE accreditation for our guideline process until December 2023. NICE has now reviewed its accreditation process and terminated it as of July 2024. We continue to adhere to the principles of excellence in evidence-based, unbiased guideline production as set out in the guideline development manual.

Membership

The membership (currently numbering 21) of the Guidelines subcommittee reflects the wide expertise of the authors contributing to guidelines, included those with lived experience. In 2025 we welcomed

two new members (Dr Mimie Chirwa and Miss Sophie Strachan) from the BHIVA Women's Special Interest Group. The Women's SIG are now also included in the internal review of the final draft of a guideline before public consultation.

BHIVA Guidelines App

A decision was made by the BHIVA Executive Committee to closedown the BHIVA App at the end of 2025, as the new BHIVA website provides the most up to date Guidelines versions.

2026 plans and actions so far

The Sexual & Reproductive Health Guidelines and the Immunisation Guidelines have been completely updated and are out to consultation in early 2026, with aim for publication soon afterwards. The Spring BHIVA-BASHH Conference will include a BHIVA Guidelines Session on the new Immunisation Guidelines.

The Monitoring Guidelines are expected to be ready for consultation in Q2 2026.

Work is ongoing on full guideline updates on Testing, Viral Hepatitis and Tuberculosis, with aim for publication in 2026. Work continues on a new BHIVA guidelines for people who are not in care. In the meantime, Rapid Guidance on Re-Engagement into HIV Care has been produced for publication in March 2026.

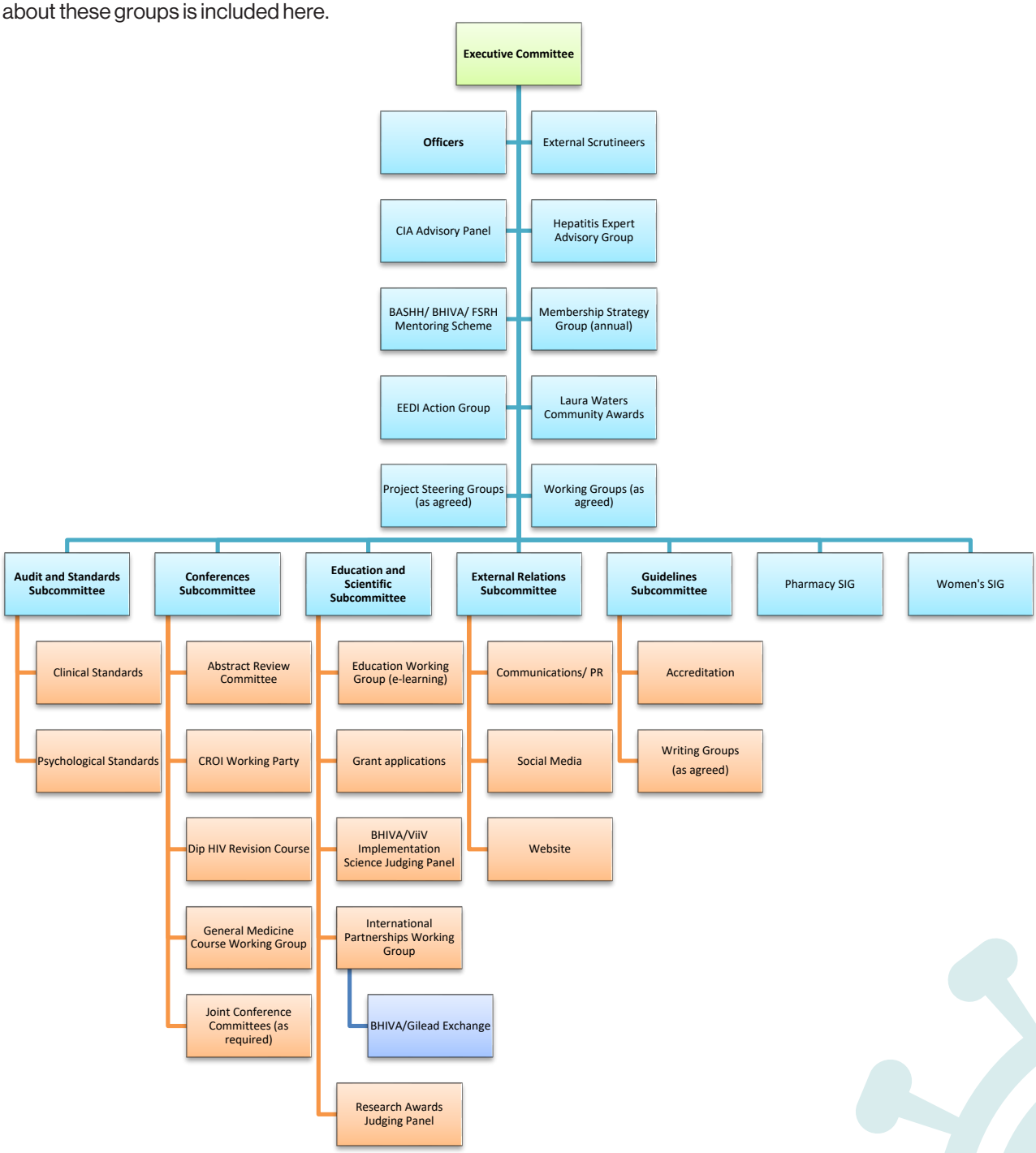
BHIVA are also exploring co-badging, developing and authoring future guidelines on some opportunistic infections, returning travellers and other important infections with the British Infection Association (BIA). Dr Stuart Flanagan (Guidelines Subcommittee Chair) and Dr Tristan Barber (BHIVA Chair) have met with their counterparts at BIA and will continue to develop this line of collaboration.

With members of the guideline subcommittee including community representatives, a trainee member and members responsible for linkage with the education group for educational modules, we continue to produce guidance that is of great value to the HIV community.

New BHIVA groups set up during 2025

BHIVA welcomed two new groups in 2025, from the HIV Pharmacy Association (HIVPA) and the Supporting Women with HIV Information Network (SWIFT) charity. Both groups bring in their own way of working and are integrating into BHIVA with successful delivery of their aims. Both groups had their financial resources, and these are being brought into BHIVA and will be marked within the accounts as restricted funds in the BHIVA accounts, as appropriate.

Also established at the end of 2024, the BHIVA EEDI Action Group made its mark during 2025. More information about these groups is included here.



BHIVA EEDI Action Group

Chair, Dr Rageshri Dhairyawan

The BHIVA EEDI Action Group has been created following the publication of the BHIVA Equity, Equality, Diversity and Inclusion review. BHIVA is committed to maintaining the momentum of change following the report. The action group is in place to deliver the report recommendations and engage with all committees to make effective change.

The action group is chaired by Dr Rageshri Dhairyawan and the group works independently across all areas of BHIVA output. The group has the power to hold the relevant people to account and ensure that EEDI is integrated into all areas of BHIVA work.

The chair of the action group offers individual support to the Executive Committee and other BHIVA groups to deliver EEDI recommendations. Terms of reference of the action group were agreed in June 2025. The action group offers support to members with the opportunity to feedback online.

The action group were delighted to hold our inaugural webinar on 1 October 2025. The webinar invited anyone interested to meet the group, hear about our progress since 2023 and get some CPD on equity issues from nationally renowned speakers. The webinar was a success and generated great feedback. Presentations from the webinar are available in the members' area on the BHIVA website.

BHIVA Pharmacy Special Interest Group (SIG)

Chair, Nadia Naous

The HIV Pharmacy Association (HIVPA) was first established in the UK in 1991 with the aim of promoting excellence in the pharmaceutical care of people living with HIV. In 2025, HIVPA became part of BHIVA as a special interest group.

During 2025, the special interest group prepared terms of reference, which were approved in July 2025. The group brings with it the expertise and is continuing with its programme of high-quality education, support and networking opportunities to pharmacists and pharmacy technicians, which facilitate professional and personal development for the benefit of people living with HIV.

The SIG is chaired by Nadia Naous and during the year the group held four meetings, working on the continuing programme of integration from HIVPA into BHIVA. It was agreed at the BHIVA Annual General Meeting in 2025 that the SIG would have a representative trustee on the Executive Committee.

The SIG has a pharmacist representative on the NHS England HIV Clinical Reference Group and HIV Drugs Sub-group. The SIG will also provide valuable input and representatives to BHIVA from a pharmacist perspective across relevant subcommittees and groups, including the audit programme and guidelines writing groups.

BHIVA Women's Special Interest Group (SIG)

Chair, Dr Mimie Chirwa

The Supporting Women with HIV Information Network (SWIFT) charity trustees agreed in 2024 to wind up the charity and become a Special Interest Group (SIG) within BHIVA.

The BHIVA Women's Special Interest Group was set up in early 2025. The SIG is dedicated to championing the health, rights, and well-being of women and girls living with or at risk of HIV. We welcome women, men, and trans health professionals, community advocates, researchers with an interest in women's health, and women with lived experience of HIV, to contribute their voices and expertise.

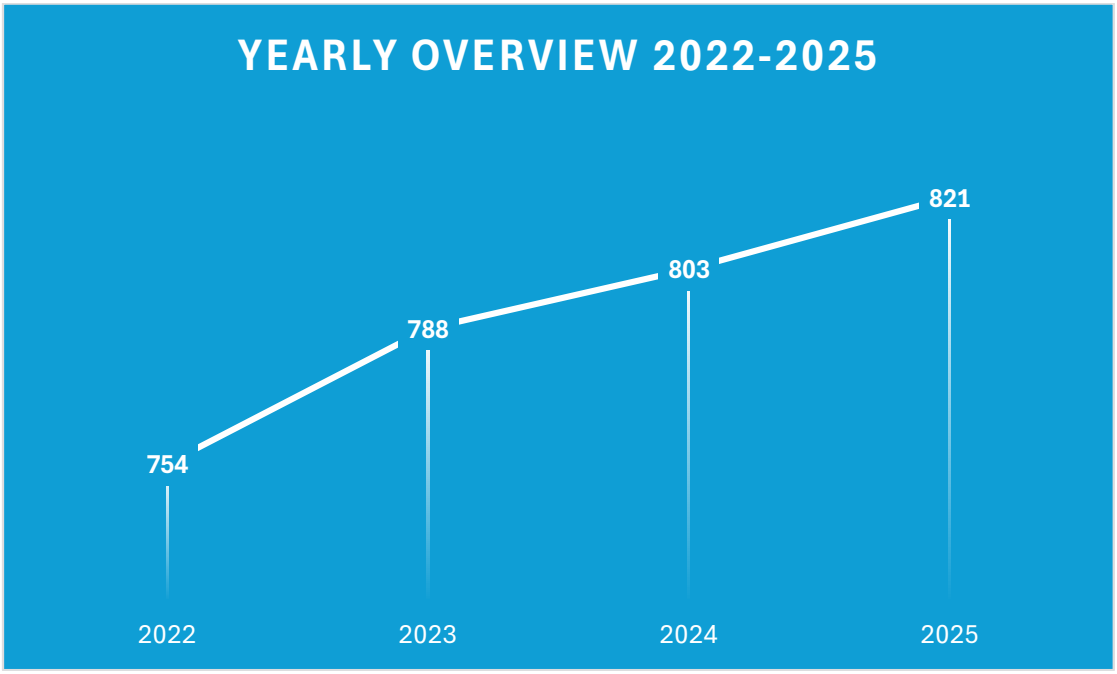
Terms of reference were approved in October 2025. The purpose of the group remains the same as the Swift charity, which is to promote best practices in managing the health and well-being of women as they live and age with HIV. The SIG has representatives on the BHIVA Guidelines Subcommittee to support review of evidence-based guidelines and provide input on local and national consultations related to HIV in women, to drive excellence in the prevention, diagnosis, and management of HIV in women.

The SIG invited all members of BHIVA to join and the membership of the SIG expanded during 2025. During 2025, the SIG held three group meetings and is developing its plan of work and integration into the wider family of BHIVA committees.



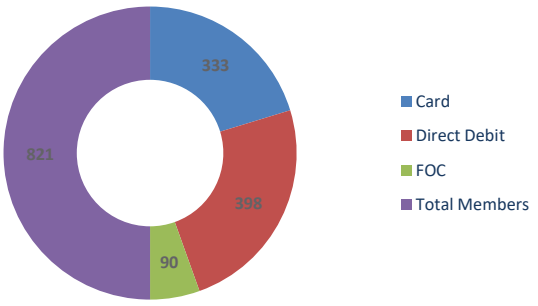
BHIVA membership annual report to 5th December 2025

(This report is based on fully paid-up members as of 31st October 2025 and represents the total for the 2025 membership year)

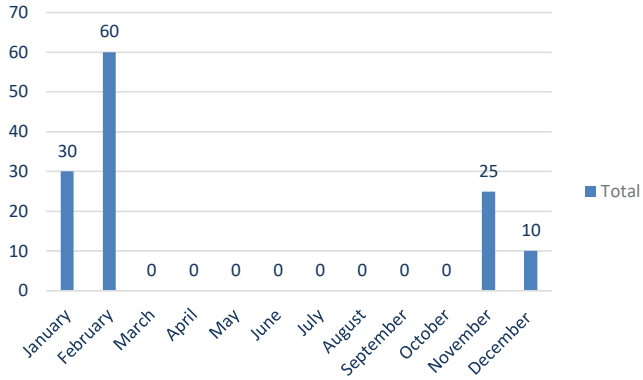


Members at date	November 2022	November 2023	November 2024	December 2025
Total	754	788	803	821

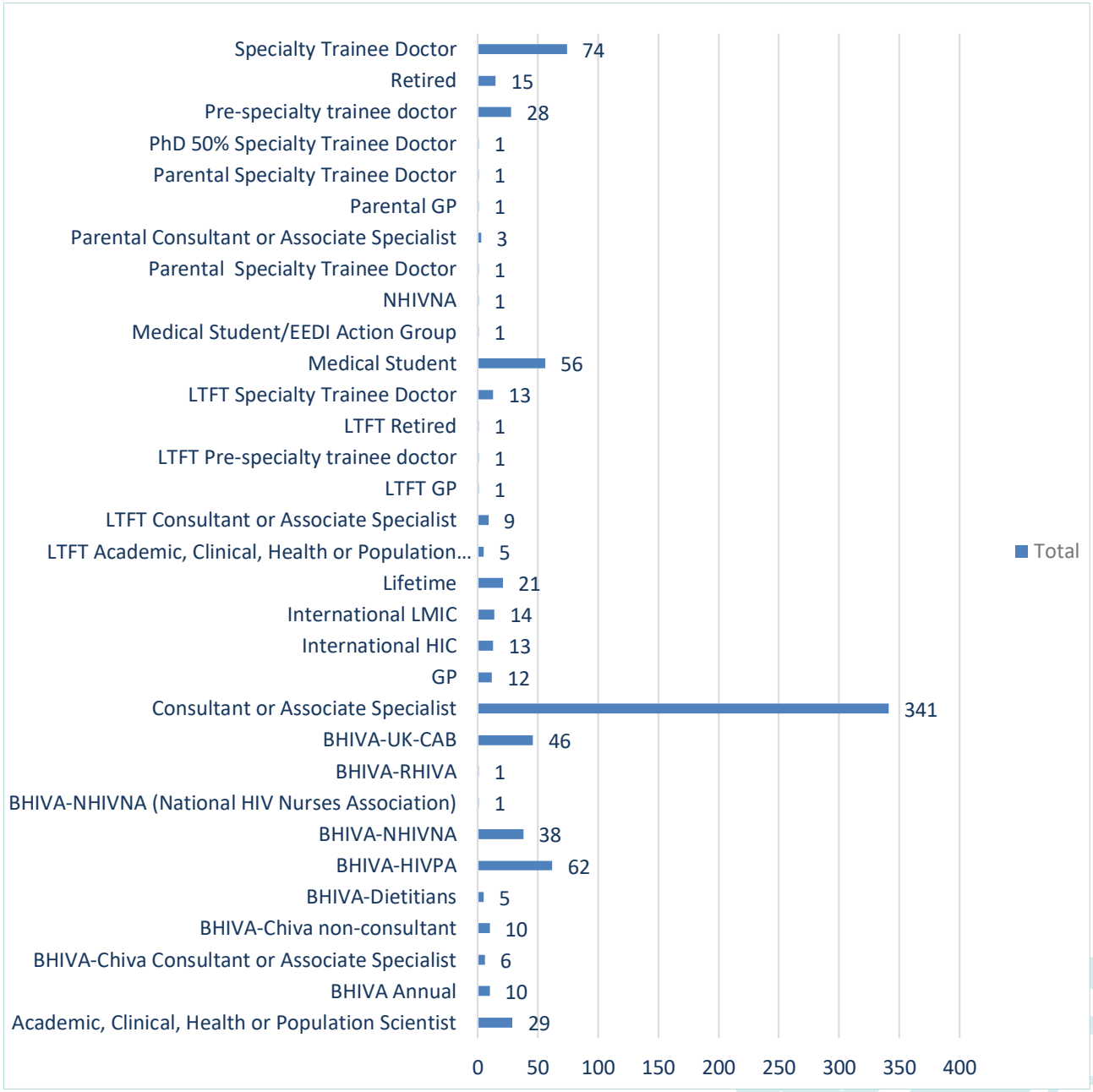
Breakdown of 2025 Membership



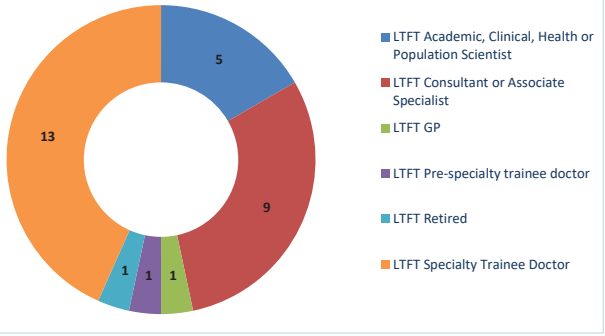
Donations 2025 (£)



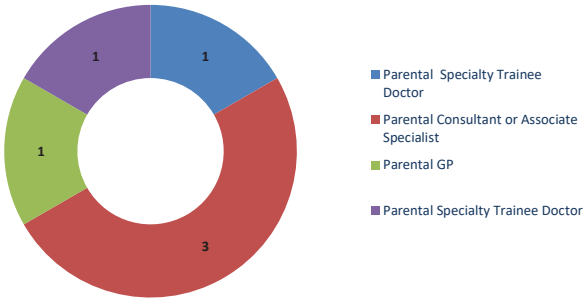
2025 Membership Breakdown



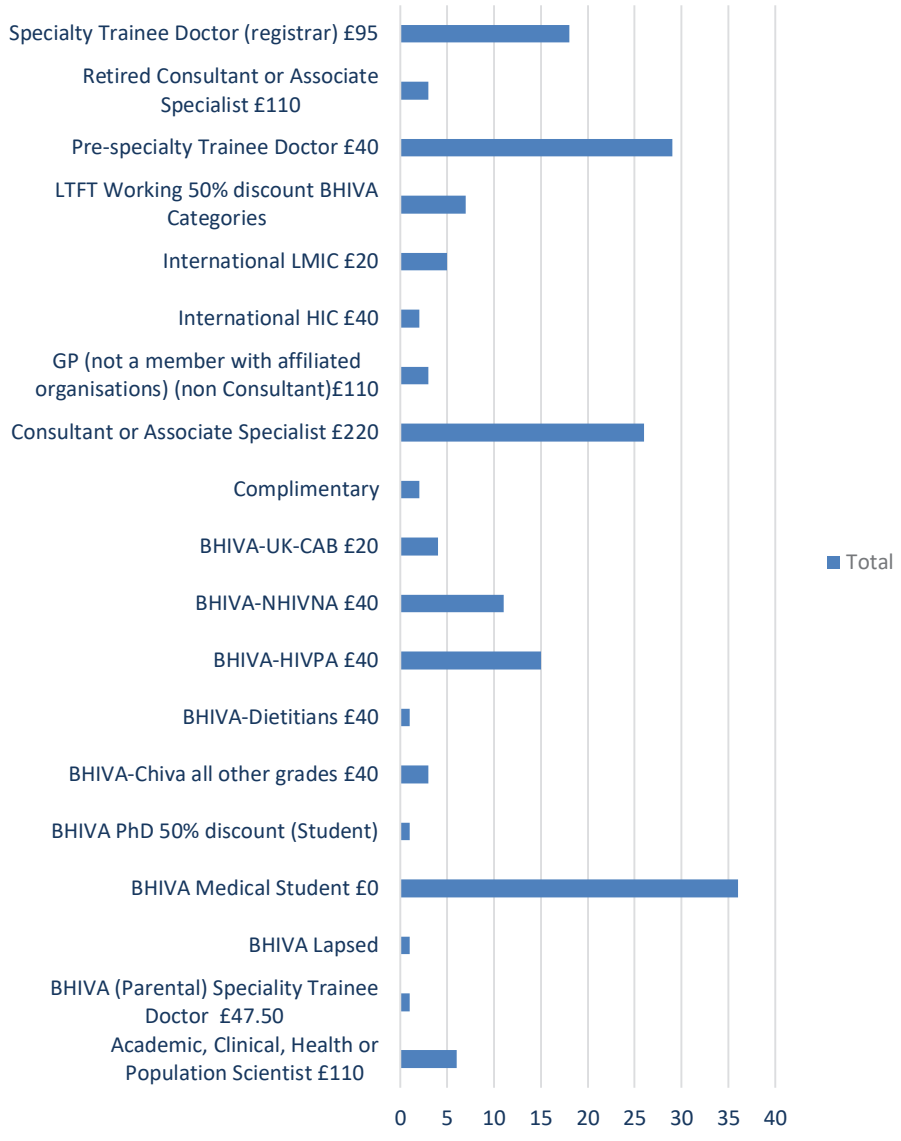
LTFT breakdown by Category



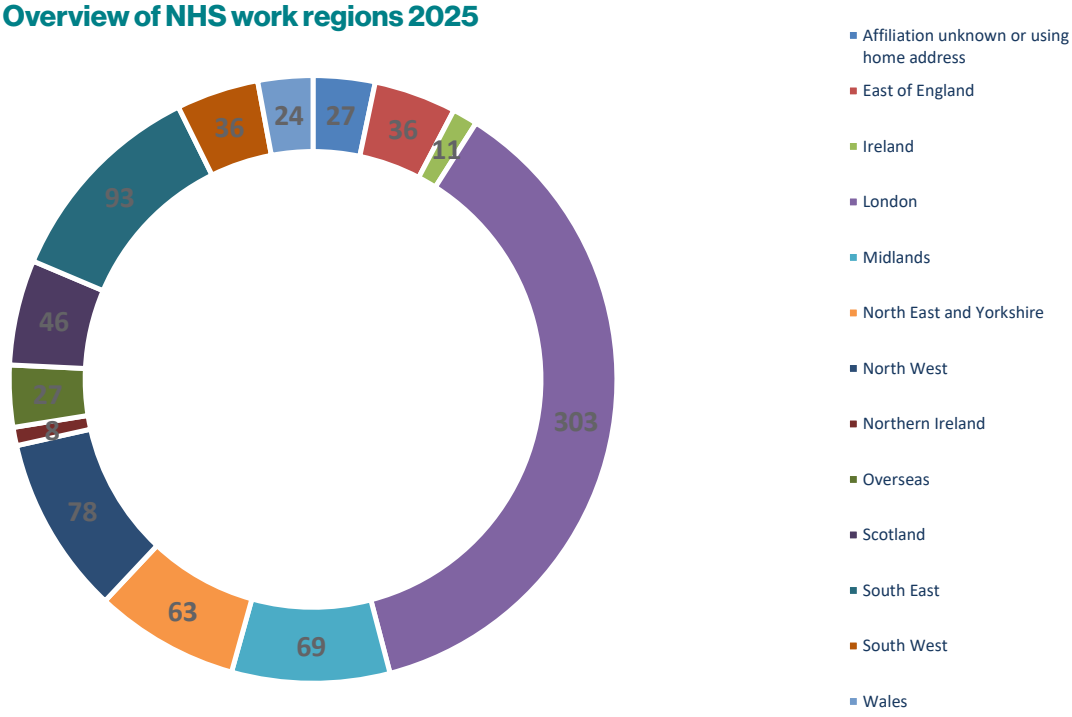
Parental breakdown by category



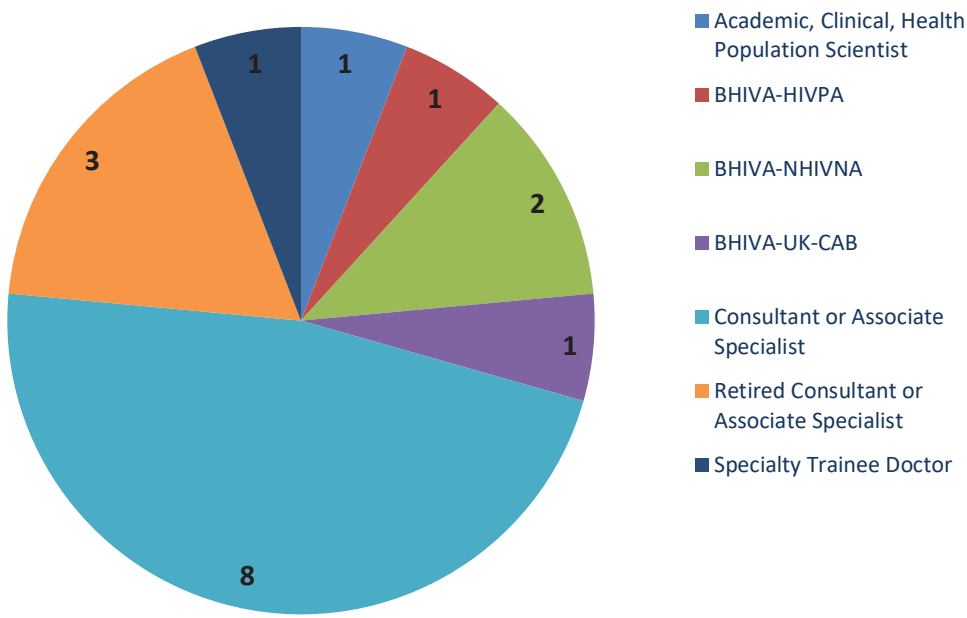
Breakdown of 174 lapsed Members 2025



Overview of NHS work regions 2025



Breakdown of 17 cancellations for 2025



Structure, governance and management

BHIVA is a Charitable Incorporated Organisation (as of 12 December 2016) governed by its Constitution and registered as a charity with the Charity Commission.

BHIVA is a membership association currently governed by a Board of 18 elected trustees who make up the Executive Committee including four officer posts of Chair, Vice Chair, Honorary Secretary and Honorary Treasurer.

BHIVA endeavours to ensure that the specialty is well represented on the Executive Committee to ensure that local challenges and issues that affect all those working within the field are addressed UK wide. Trustees are drawn from across the HIV sector and include clinicians and other healthcare professionals, academics, a representative from the UK-CAB as well as a trainee Doctors' representative and a new Consultant Doctors' representative.

The methods adopted for the recruitment and appointment of new trustees are as follows:

- A list of nominees is forwarded to all eligible members of the association with a request for their selections to fill the vacancies
- The election scrutineer will normally be the immediate past chair of the association or another person nominated by the Executive Committee
- The results of the election are declared at the Annual General Meeting.

Nominees are required to complete a trustee declaration form, a conflict-of-interest form and a skills assessment form at time of nomination. All members of the Executive Committee give their time voluntarily and receive no paid benefits from the charity.
On joining the BHIVA Executive Committee, trustees are provided with an induction pack that includes an outline of the role and expectations, a copy of the constitution, relevant policy and administration documents required to carry out the role as well as Charity Commission information about the responsibilities of becoming a charity trustee. Each new trustee also undertakes a tailored induction programme and is offered mentoring support from existing trustees.

Beyond their governance duties, trustees are expected to take an active role in the work of the charity according to their expertise through engagement with at least one of the five specialist sub-committees. Each sub-committee manages the activities of the charity and is led by a chair and vicechair. Under the sub-committees also sit a variety of specialist working and writing groups, led by an elected or appointed BHIVA member, who has specific responsibilities and bring a depth of knowledge and expertise to the sub-committees.

The trustees hold quarterly Executive Committee meetings to review the activities of the charity and consider its plans.

To retain its position at the forefront of HIV care, BHIVA is also affiliated with all the other key charities and associations who work within the field including:

- Chiva
- British Dietetic Association HIV Care Specialist Group (BDA)
- HIV Pharmacy Association (HIVPA) (now the BHIVA Pharmacy SIG)
- National HIV Nurses Association (NHIVNA)
- HIV Trainee Association (HIVTA)
- Rehabilitation in HIV Association (RHIVA)
- Society of Sexual Health Advisers (SSHA)
- UK Community Advisory Board (UK-CAB)

BHIVA has developed important links with other organisations, encouraging exchange of information between national and international centres including:

- British Psychological Society (BPS)
- Federation of Infection Societies (FIS)
- International AIDS Society (IAS)
- European AIDS Clinical Society (EACS)
- Medical Research Council (MRC)
- National AIDS Trust (NAT)
- Terrence Higgins Trust (THT)
- University of Liverpool Drug Interaction website
- HIV Glasgow Conference

Treasurer's Report

BHIVA moved towards financial balance in 2025 following action to limit costs and improve income. Looking ahead, there is a good chance of a healthy operating surplus, which will give greater freedom to pursue our charitable objectives.

The largest area of spending continues to be the BHIVA conferences, with guideline production and audit and the outcome committee continuing to be active areas of work.

HIV medicine is an important source of income alongside pharmaceutical company sponsorship. BHIVA's total funds have driven primarily by the performance of the investment fund, which is currently valued at approximately £1.8 million. We continue to draw both income and capital from this fund to support BHIVA's activities.

Our reserves policy remains to maintain sufficient funds to support approximately 18 months of activity. This reflects the need to meet commitments for conferences, which are often booked and require deposits well in advance. The current value of the investment fund exceeds this requirement and could, in principle, be used to support additional activities. However, I would advocate a cautious approach. The fund value may be substantially affected by the continuing economic effects of geopolitical instability and wider economic uncertainty, including the potentially disruptive effects of artificial intelligence on financial markets and the broader economy. In addition, the risk to income from pharmaceutical company sponsorship is becoming increasingly important, as patents for several commonly prescribed antiretroviral agents are due to expire over the coming years. Given the current economic climate, there may also be questions about the affordability to the NHS of newer antiretroviral therapies that have demonstrated non-inferiority, rather than superiority, compared with agents that will soon be available as lower-cost generic alternatives.

Statement of Directors' and Trustees' responsibilities

The trustees 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).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity 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 applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Trustee declaration

I declare that:

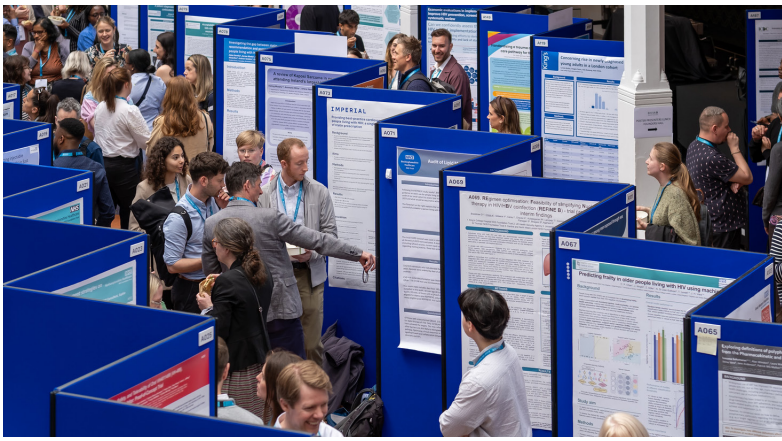
- I am over age 18.
- I am not an undischarged bankrupt.
- I have not previously been removed from trusteeship of a charity by a Court or the Charity Commission.
- I am not under a disqualification order under the Company Directors' Disqualification Act 1986.
- I am, in the light of the above, not disqualified by the Charities Act 1993 (section 72) from acting as a charity trustee.
- I undertake to fulfil my responsibilities and duties as a trustee of the British HIV Association (BHIVA) in good faith and in accordance with the law and within the objects of BHIVA.

I do not have any financial interests in conflict with those of BHIVA (either in person or through family or business connections) except those that I have formally notified in a declaration of interest statement. I will specifically notify any such interest at any meeting where trustees are required to make a decision, which affects my personal interests, and I will absent myself entirely from any decision on the matter and not vote on it.

Approved by the Board of Trustees

Dr Tristan Barber
Chair, British HIV Association (2025–2028)
1 December 2025









Annual report and unaudited financial statements for the year ended 31 December 2025



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Balance sheet	38
Statement of cash flows	39
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Legal and administrative information

Trustees as at 31 December 2025

Dr T Barber
Dr N Bulteel
Dr K Childs
Dr D Clutterbuck
Dr D Collier
Dr C Emerson
Mr J Huband
Mr J Jaquiss
Dr N Mackie
Ms N Naous
Dr H Pintilie
Dr I Reeves
Dr M Ringshall
Prof C Sabin
Dr L Siriwardena
Dr V Sivaraj
Dr J Smith

Charity number

1170707

Principal address

BHIVA Secretariat, Spirella Building, Bridge Road , Letchworth Garden City, Herts SG6 4ET

Independent examiner

TC Group
Suite 501
The Nexus Building
Broadway
Letchworth Garden City
Herts
SG6 3TA

Bankers

National Westminster Bank plc,
North Finchley (D) Branch, 786 High Road, North Finchley, London N12 9QT

Santander Bank,
Bootle, Merseyside L30 4GB

Solicitors

Stone King LLP,
Boundary House, 91 Charterhouse Street, London EC1M 6HR

I report to the trustees on my examination of the financial statements of British HIV Association (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Alison Price FCA
Suite 501
The Nexus Building
Broadway
Letchworth Garden City
Herts
SG6 3TA

Dated: .....

Consolidated statement of financial activities including income and expenditure account for the year ended 31 December 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	2	95	34,292	34,387	20,000	56,956	76,956
Charitable activities	3	861,589	-	861,589	817,927	-	817,927
Investments	4	30,345	-	30,345	35,762	-	35,762
Total income		892,029	34,292	926,321	873,689	56,956	930,645
Expenditure on:							
Charitable activities	5	926,668	34,292	960,960	1,077,938	44,452	1,122,390
Total expenditure		926,668	34,292	960,960	1,077,938	44,452	1,122,390
Net gains/(losses) on investments	9	204,665	-	204,665	120,589	-	120,589
Net income/(expenditure) and movement in funds		170,026	-	170,026	(83,660)	12,504	(71,156)
Reconciliation of funds:							
Fund balances at 1 January 2025		1,797,897	128,942	1,926,839	1,881,557	116,438	1,997,995
Fund balances at 31 December 2025		1,967,923	128,942	2,096,865	1,797,897	128,942	1,926,839

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

CIO statement of financial activities including income and expenditure account for the year ended 31 December 2025

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:						
Donations and legacies	95	34,292	34,387	20,000	56,956	76,956
Charitable activities	861,585	-	861,585	817,927	-	817,927
Investments	30,345	-	30,345	35,735	-	35,735
Total income	892,025	34,292	926,317	873,662	56,956	930,618
Expenditure on:						
Charitable activities	926,668	34,292	960,960	1,080,886	44,452	1,125,338
Other expenditure	68,324	-	68,324	-	-	-
Total expenditure	994,992	34,292	1,029,284	1,080,886	44,452	1,125,338
Net gains/(losses) on investments	204,665	-	204,665	120,589	-	120,589
Net income/(expenditure) and movement in funds	101,698	-	101,698	(86,635)	12,504	(74,131)
Reconciliation of funds:						
Fund balances at 1 January 2025	1,866,225	128,942	1,995,167	1,952,860	116,438	2,069,298
Fund balances at 31 December 2025	1,967,923	128,942	2,096,865	1,866,225	128,942	1,995,167

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 18 form part of these financial statements.

Consolidated balance sheet as at 31 December 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Intangible assets	**12**		65,600		82,000
Investments	**13**		1,803,340		1,638,392
			1,868,940		1,720,392
Current assets					
Debtors	**15**	295,870		218,629	
Cash at bank and in hand		363,995		279,826	
		659,865		498,455	
Creditors: amounts falling due within one year	**16**	(431,940)		(292,008)	
Net current assets			227,925		206,447
Total assets less current liabilities			2,096,865		1,926,839
Net assets excluding pension liability			2,096,865		1,926,839
The funds of the charity					
Restricted income funds	**18**		128,942		128,942
Unrestricted funds			1,967,923		1,797,897
			2,096,865		1,926,839

The notes on pages 7 to 18 form part of these financial statements.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on .....

.....
Dr I Reeves
Trustee

Company registration number (England and Wales)

CIO balance sheet as at 31 December 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Intangible assets	**12**		65,600		82,000
Investments	**13**		1,803,340		1,638,392
			1,868,940		1,720,392
Current assets					
Debtors	**15**	295,870		286,757	
Cash at bank and in hand		363,995		279,826	
		659,865		566,583	
Creditors: amounts falling due within one year	**16**	(431,940)		(291,808)	
Net current assets			227,925		274,775
Total assets less current liabilities			2,096,865		1,995,167
Net assets excluding pension liability			2,096,865		1,995,167
The funds of the charity					
Restricted income funds	**18**		128,942		128,942
Unrestricted funds			1,967,923		1,866,225
			2,096,865		1,995,167

The notes on pages 7 to 18 form part of these financial statements.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on .....

.....
Dr I Reeves
Trustee

Company registration number (England and Wales)

Consolidated statement of cash flows for the year ended 31 December 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities					
Cash absorbed by operations	**23**		(2,296)		(237,226)
Investing activities					
Purchase of intangible assets		-		(82,000)	
Purchase of investments		(236,604)		(180,142)	
Proceeds from disposal of investments		276,324		284,051	
Investment income received		30,345		35,762	
Amortisation		16,400		-	
Net cash generated from investing activities			86,465		57,671
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			84,169		(179,555)
Cash and cash equivalents at beginning of year			279,826		459,381
Cash and cash equivalents at end of year			363,995		279,826

The notes on pages 7 to 18 form part of these financial statements.

Notes to the financial statements for the year ended 31 December 2025

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost basis except for the modification to a fair value basis for certain financial instruments as specified in the accounting policies.

Basis of consolidation

The results of BHIVA Trading Ltd have been consolidated on a line by line basis.

1.2 Going concern

In light of the cost of living crisis, the trustees hove assessed whether the use of going concern is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable company to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. In particular, the trustees have considered the charitable company's forecasts and projections and hove token account of pressures on fee income. After making enquiries, the trustees hove concluded that there is a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. The charitable company therefore continues to adopt the going concern basis in preparing its financial statements.

1.3 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are reserves which have been earmarked for particular uses by the trustees.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

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

In pursuit of its charitable objectives, the Charity organises and hosts conferences, for which registration fees, sponsorship income, exhibition stand income and other sundry income is received, Where this income is received in advance of the given conference taking place, it is treated as deferred income and included within creditors in the accounts. The income is released once the conference has taken place.

Income from membership subscriptions is recognised in line with the period to which it relates.

Income from grants and donations are recognised when the Charity has been notified in writing of both the amount and settlement dole. In the event thot a grant or donation is subject to conditions that require a level of performance before the Charity is entitled to the funds, the income is deferred and not recognised until those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and its probable that those conditions will be fulfilled in the reporting period.

Notes to the financial statements (continued) for the year ended 31 December 2025

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is accounted for on an accruals basis. Overheads and other costs not directly attributable to particular projects are apportioned to the relevant funds based on management estimates of the amount attributable to that activity in the year, either by reference to staff, time or space occupied, as appropriate.

Costs relating to a particular activity are allocated directly and others are apportioned on an appropriate staff basis. All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designated to reflect the use of the resources.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website development	5 years straight line (£nil in year of acquisition)

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

Interests in subsidiaries are initially measured at cost and subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals are recognised immediately in profit or loss.

A subsidiary is an entity by the charitable company. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Notes to the financial statements (continued) for the year ended 31 December 2025

1 Accounting policies **(Continued)**

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities are initially measured at transaction price.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule of 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256.

The trading subsidiary is not exempt for corporation tax purposes. The tax currently payable is based on the taxable profit for the year. Taxable profit differs from net profit in the profit or loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

1.12 Significant judgements and estimates

No items in these financial statements include significant judgements and estimates that management has made in the process of applying these accounting policies or that have a significant risk of causing material adjustment to the book value of assets and liabilities within the next financial year.

Notes to the financial statements (continued) for the year ended 31 December 2025

2 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations	95	-	95	-	-	-
Grants	-	34,292	34,292	20,000	56,956	76,956
	95	34,292	34,387	20,000	56,956	76,956

3 Income from charitable activities

	Unrestricted 2025 £	Unrestricted 2024 £
Membership subscriptions	108,819	98,886
Major Sponsorship Fees	84,000	66,600
HIV medicine royalty & DAIG subscription	162,138	167,293
Conference income	503,628	482,248
Miscellaneous income	3,000	2,900
	861,585	817,927
Analysis by fund		
Unrestricted funds	861,585	817,927

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from listed investments	27,071	31,966
Interest receivable	3,274	3,796
	30,345	35,762

Notes to the financial statements (continued) for the year ended 31 December 2025

2 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations	95	-	95	-	-	-
Grants	-	34,292	34,292	20,000	56,956	76,956
	95	34,292	34,387	20,000	56,956	76,956

3 Income from charitable activities

	Unrestricted 2025 £	Unrestricted 2024 £
Membership subscriptions	108,819	98,886
Major Sponsorship Fees	84,000	66,600
HIV medicine royalty & DAIG subscription	162,138	167,293
Conference income	503,628	482,248
Miscellaneous income	3,000	2,900
	861,585	817,927
Analysis by fund		
Unrestricted funds	861,585	817,927

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from listed investments	27,071	31,966
Interest receivable	3,274	3,796
	30,345	35,762

Notes to the financial statements (continued) for the year ended 31 December 2025

5 Expenditure on charitable activities

	Total Funds 2025 £	Grants 2025 £	Total 2025 £	Total Funds 2024 £	Grants 2024 £	Total 2024 £
Direct costs						
Subsides to affiliated associations and donations	5,000	-	5,000	4,919	-	4,919
Research awards	30,043	-	30,043	29,173	-	29,173
Conferences, courses and events	453,461	-	453,461	453,172	-	453,172
National clinical audit	19,200	-	19,200	19,600	-	19,600
HIV medicine, guidelines and educational tools	62,689	-	62,689	99,793	-	99,793
Website and app development and maintenance	18,045	-	18,045	59,655	-	59,655
	588,438	-	588,438	666,312	-	666,312
Grant funding of activities (see note 6)	-	34,292	34,292	-	58,640	58,640
Share of support and governance costs (see note 7)						
Support	338,230	-	338,230	397,438	-	397,438
	926,668	34,292	960,960	1,063,750	58,640	1,122,390
Analysis by fund						
Unrestricted funds	926,668	-	926,668	1,061,254	16,684	1,077,938
Restricted funds	-	34,292	34,292	2,496	41,956	44,452
	926,668	34,292	960,960	1,063,750	58,640	1,122,390

6 Grants payable

	Grants 2025 £	Grants 2024 £
Grants to institutions:		
Implementation Science Funding	-	16,684
International CROI and Best of CROI	34,292	41,956
	34,292	58,640

Notes to the financial statements (continued) for the year ended 31 December 2025

7 Analysis of support costs

	Total 2025 £	Total 2024 £
Secretariat fees	222,074	222,174
Establishment, commitee and communications	36,205	66,510
Accountancy and bookkeeping fees	14,324	20,639
Legal and professional fees	42,565	51,317
Bank and currency charges	6,662	5,007
Irrecoverable VAT	-	31,791
Amortisation	16,400	-
	338,230	397,438

8 Key management personnel

The CIO considers its key management personnel to be the Trustees. The Trustees give their time and expertise without any form of remuneration or other benefit in kind as noted below.

During the year, trustees received reimbursed expenses or had expenses paid directly to a third party on their behalf totalling £12,695.77 (2024: £2,217).

The CIO has no employees and therefore, no employee received emoluments over £60,000 per annum.

9 Other expenditure

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Intercompany loan write off	68,324	-

10 Gains and losses on investments

Gains/(losses) arising on:	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Revaluation of investments	195,324	129,894
Sale of investments	9,341	(9,305)
	204,665	120,589

Notes to the financial statements (continued) for the year ended 31 December 2025

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes. The trading subsidiary is not exempt for corporation tax purposes.

12 Intangible fixed assets

	Website development £
Cost	
At 1 January 2025 and 31 December 2025	82,000
Amortisation and impairment	
At 1 January 2025	-
Amortisation charged for the year	16,400
At 31 December 2025	16,400
Carrying amount	
At 31 December 2025	65,600
At 31 December 2024	82,000

13 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2025	1,638,392
Additions	236,604
Valuation changes	204,666
Disposals	(276,322)
At 31 December 2025	1,803,340
Carrying amount	
At 31 December 2025	1,803,340
At 31 December 2024	1,638,392

Notes to the financial statements (continued) for the year ended 31 December 2025

14 Subsidiaries

BHIVA Trading Limited is a private company limited by shares which was incorporated in England and Wales on 9 December 2019 and dissolved on 2 June 2026. It was 100% owned and controlled by the British HIV Association throughout the year.

Name of undertaking	Registered office	Company number	Class of shares held	Holding
BHIVA Trading Ltd	The Spirella Building, Bridge Road, Letchworth, Herts, SG6 4ET	12353562	Ordinary	100%

The aggregate capital and reserves and the result for the year of subsidiaries was as follows:

Name of undertaking	Profit/(Loss)	Capital and Reserves
	£	£
BHIVA Trading Ltd	68,324	-

15 Debtors

Amounts falling due within one year:	Group 2025 £	Group 2024 £	CIO 2025 £	CIO 2024 £
Trade debtors	112,926	26,838	112,926	26,838
Amounts owed by subsidiary undertakings	-	-	-	68,151
Other debtors	83,689	114,909	83,689	114,886
Prepayments and accrued income	99,255	76,882	99,255	76,882
	295,870	218,629	295,870	286,757

16 Creditors: amounts falling due within one year

	Group 2025 £	Group 2024 £	CIO 2025 £	CIO 2024 £
Deferred income	158,984	1,523	158,984	1,523
Trade creditors	226,284	258,275	226,284	258,275
Other creditors	5,708	-	5,708	-
Accruals	40,964	32,210	40,964	32,010
	431,940	292,008	431,940	291,808

Notes to the financial statements (continued) for the year ended 31 December 2025

17 Deferred income

	Group 2025 £	Group 2024 £	CIO 2025 £	CIO 2024 £
Deferred income is included within:				
Current liabilities	158,984	1,523	158,984	1,523
Movements in the year:				
Deferred income at 1 January 2025	1,523	185,631	1,523	185,631
Released from previous periods	(1,523)	(185,631)	(1,523)	(185,631)
Resources deferred in the year	158,984	1,523	158,984	1,523
Deferred income at 31 December 2025	158,984	1,523	158,984	1,523

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2025 £	Incoming resources £	Resources expended £	At 31 December 2025 £
Gilead podcasts fund	23,963	-	-	23,963
Gilead Pakistan fund	3,190	-	-	3,190
Gilead - ViiV Implementation	86,789	-	-	86,789
Gilead Exchange grant	15,000	-	-	15,000
ViiV Healthcare - CROI 2025	-	34,292	(34,292)	-
	128,942	34,292	(34,292)	128,942

Previous year:	At 1 January 2024 £	Incoming resources £	Resources expended £	At 31 December 2024 £
Website development fund	1,080	-	(1,080)	-
Gilead podcasts fund	23,963	-	-	23,963
Gilead Pakistan fund	3,190	-	-	3,190
Gilead - ViiV Implementation	88,205	-	(1,416)	86,789
Gilead Exchange grant	-	15,000	-	15,000
ViiV Healthcare - CROI 2024	-	41,956	(41,956)	-
	116,438	56,956	(44,452)	128,942

Notes to the financial statements (continued) for the year ended 31 December 2025

18 Restricted funds **(Continued)**

The income and expenditure of the trading subsidiary, BHIVA Trading Limited, is presented separately above. These results are consolidated into the overall consolidated financial statements on a line by line basis.

Website development fund
This fund represents funding received specifically for the development of the BHIVA website. Unspent funds have been carried forward to be utilised in subsequent years.

Gilead podcasts fund
This fund represents funding received specifically for the production of BHIVA podcasts. These podcasts will take place in 2020-21. Accordingly, the unspent funds have been carried forward at the balance sheet date.

Gilead Pakistan Fund
Gilead Sciences Inc. has partnered with 12 leading companies in Pakistan as part the Corporate Coalition for Viral Hepatitis Elimination in Pakistan (CCVHEP) program to support the Government of Pakistan's effort to eliminate viral hepatitis in Pakistan by 2030. This funding was specifically used by the charity to cover the costs of 3 people to attend a conference and speak on behalf of BHIVA training with the Pakistan military.

Gilead - ViiV Implementation
Implementation research capacity amongst UK health care professionals engaged in HIV Research in order to improve the quality of HIV care in the UK.

Gilead Exchange grant
Exchange Fellowships aims to provide funding for up to three exchanges for BHIVA members and an international colleague that will foster links between BHIVA and institutions in lower middle-income countries.

ViiV Healthcare - CROI
Scholarship awards to be made available to senior members of the BHIVA appointed CROI Working Party to attend the Conference on Retroviruses and Opportunistic Infections (CROI). The purpose of the Working Party would be to identify, evaluate and feedback on the key topics /latest research from CROI to healthcare professionals here in the UK. This would be done through a series of CROI Feedback Meetings which will take the format of interactive webinars.

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	Gains and losses	At 31 December 2025
	£	£	£	£	£
General funds	1,866,227	892,025	(994,992)	204,665	1,967,925
Trading subsidiary	(68,330)	-	68,330	-	-
	1,797,897	892,025	(926,662)	204,665	1,967,925

Notes to the financial statements (continued) for the year ended 31 December 2025

19 Unrestricted funds (Continued)

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Gains and losses	At 31 December 2024
	£	£	£	£	£
General funds	1,952,862	870,514	(1,077,738)	120,589	1,866,227
Trading subsidiary	(71,305)	3,175	(200)	-	(68,330)
	1,881,559	873,689	(1,077,938)	120,589	1,797,897

20 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 December 2025:			
Intangible fixed assets	65,600	-	65,600
Investments	1,803,340	-	1,803,340
Current assets/(liabilities)	98,983	128,942	227,925
	1,967,923	128,942	2,096,865

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 December 2024:			
Intangible fixed assets	82,000	-	82,000
Investments	1,638,392	-	1,638,392
Current assets/(liabilities)	77,505	128,942	206,447
	1,797,897	128,942	1,926,839

21 Related party transactions

At the balance sheet date the company was owed £nil (2024: £68,151) by BHIVA Trading Limited. This loan is interest free and repayable on demand.

22 Analysis of changes in net funds

The charity had no material debt during the year.

Notes to the financial statements (continued) for the year ended 31 December 2025

23	Cash generated from operations	2025 £	2024 £
	Net income/(expenditure) for the year	170,022	(71,156)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(30,345)	(35,762)
	(Gain)/loss on disposal of investments	(9,341)	9,305
	Fair value gains and losses on investments	(195,324)	(129,894)
	Movements in working capital:		
	(Increase)/decrease in debtors	(77,240)	161,803
	Increase/(decrease) in creditors	139,932	(171,522)
	Cash absorbed by operations	(2,296)	(237,226)



BHIVA
British HIV Association

www.bhiva.org

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