Docusign Envelope ID: 87260961-1B0C-8B94-8104-042C8737CCF5

Registered number: 11337713
Charity number: 1181404

AIDS HEALTHCARE FOUNDATION UK

(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Docusign Envelope ID: 87260961-1B0C-8B94-8104-042C8737CCF5

AIDS HEALTHCARE FOUNDATION UK
(A company limited by guarantee)

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AIDS HEALTHCARE FOUNDATION UK

(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2025

Trustees	T M Ford M A Weinstein
Company registered number	11337713
Charity registered number	1181404
Registered office	AIDS Healthcare Foundation UK AHF UK 82 London Road CVA Resource Center Croydon CR0 2TB
Independent auditor	Blick Rothenberg Audit LLP Chartered Accountants 16 Great Queen Street Covent Garden London WC2B 5AH

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report together with the audited financial statements of the company for the year ended 31 December 2025. The annual report serves the purposes of both a trustees' report and a directors' report under company law. The trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (strategic report and directors' report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The object of the charity is the promotion of better sexual and general health, in particular, but not exclusively, by education of the public and the provision of HIV and sexual health programmes and materials, care and support services, HIV testing and advice, information and advocacy.

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

The charity works in partnership with the local community and statutory service providers, the NHS, and local and regional government bodies to help achieve its objectives and deliver its services. The charity uses local community needs assessments, epidemiological data, and principles of public health promotion to inform its activities.

c. Activities undertaken to achieve objectives

The charity delivered the following services and activities in order to achieve its objectives:

- community HIV testing;
- linking individuals diagnosed with HIV, or with other identified health needs, to NHS and other clinical providers;
- information on HIV and sexual health, including the development of educational materials;
- advocacy on health and related issues; and
- campaigns and initiatives to inform, educate and mobilise.

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Objectives and activities (continued)

d. Main activities undertaken to further the charity's purposes for the public benefit

The charity delivers the above services and related activities to help:

- reduce transmission of HIV and other sexually transmitted infections;
- educate and inform communities and the general public on issues of HIV and sexual health, and other related issues;
- reduce harm to individuals and groups associated with unhealthy behaviours; and
- link people diagnosed with HIV and with other identified health needs to NHS services.

Achievements and performance

a. Main achievements of the company

Since the commencement of services in 2020, the charity has continued with similar activities. Their main achievements in 2025 include, but are not limited to:

- the continued regular delivery of community HIV testing services in the borough of Croydon;
- maintaining key partnerships with community, statutory and NHS providers to help inform and deliver services;
- continued success of referral pathways with NHS providers to link those diagnosed with HIV into care and treatment services; and
- provision of advocacy activities to address a range of issues on global health, access to HIV testing and prevention and other health services for at-risk communities.

Financial review

a. Going concern

The charity receives the majority of its funding from its parent in the USA. The parent has indicated to the trustees that such funding will be forthcoming for the foreseeable future, being a period of not less than twelve months from the date that these financial statements are approved. Consequently after making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The charity receives funding from its parent, AIDS Healthcare Foundation based on a budget prepared annually. It can call upon the funding from the parent as required. As a result, and at this time, the trustees have not developed a reserves policy. At the year end, the charity had net liabilities of £8,508 (2024: £34,172). The trustees will ensure the deficit is recovered over the short to medium term through additional funding from its parent.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Structure, governance and management

a. Constitution

AIDS Healthcare Foundation UK is registered as a charitable company limited by guarantee and was established under its articles of association.

b. Methods of appointment or election of trustees

The management of the company is the responsibility of the trustees; the management of the charity continues to be run by the US parent, whilst day to day operations are run by the testing lead in the UK.

Disclosure of information to auditor

Each of the persons who are trustees at the time when this trustees' report is approved has confirmed that:

- so far as that trustee is aware, there is no relevant audit information of which the charity's auditor is unaware, and
- that trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Auditor

The auditor, Blick Rothenberg Audit LLP, has indicated willingness to continue in office. The designated trustees will propose a motion reappointing the auditor at a meeting of the trustees.

Approved by order of the members of the board of trustees and signed on their behalf by:

Signed by:
0C7571504EF7409...

T M Ford
(Trustee)

Date: 09-Oct-26 | 03:55 BST

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AIDS HEALTHCARE FOUNDATION UK

(A company limited by guarantee)

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2025

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

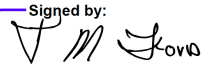
Company law requires the trustees to prepare financial statements for each financial . Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of trustees and signed on its behalf by:

Signed by:



0C7571504EF7409...

T M Ford
(Trustee)

Date: 09-Oct-26 | 03:55 BST

Docusign Envelope ID: 87260961-1B0C-8B94-8104-042C8737CCF5

AIDS HEALTHCARE FOUNDATION UK

(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AIDS HEALTHCARE FOUNDATION UK

Opinion

We have audited the financial statements of AIDS Healthcare Foundation UK (the 'charitable company') for the year ended 31 December 2025 which comprise the statement of financial activities, the balance sheet and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

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Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:
the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:
Mark Hart
A55DB73BE5414B0...

Mark Hart (senior statutory auditor)

for and on behalf of
Blick Rothenberg Audit LLP

Chartered Accountants
Statutory Auditor
16 Great Queen Street
Covent Garden
London
WC2B 5AH

Date: 09-Oct-26 | 08:19 BST

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AIDS HEALTHCARE FOUNDATION UK

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	3	**327,231**	**-**	**327,231**	305,385
Total income		**327,231**	**-**	**327,231**	305,385
Expenditure on:					
Charitable activities	4	**286,237**	**15,330**	**301,567**	330,931
Total expenditure		**286,237**	**15,330**	**301,567**	330,931
Net movement in funds		**40,994**	**(15,330)**	**25,664**	(25,546)
Reconciliation of funds:					
Total funds brought forward		**(34,172)**	**-**	**(34,172)**	(8,626)
Net movement in funds		**40,994**	**(15,330)**	**25,664**	(25,546)
Total funds carried forward		**6,822**	**(15,330)**	**(8,508)**	(34,172)

All activities related to continuing operations.

The statement of financial activities includes all gains and losses recognised in the year.

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AIDS HEALTHCARE FOUNDATION UK

(A company limited by guarantee)
REGISTERED NUMBER: 11337713

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note		2025 £		2024 £
Current assets					
Stocks	8	**1,247**		5,140	
Debtors	9	**890**		392	
Cash at bank and in hand		**29,793**		17,558	
		31,930		23,090	
Current liabilities					
Creditors: amounts falling due within one year	10	**(40,438)**		(57,262)	
Net current liabilities			**(8,508)**		(34,172)
Total net assets			**(8,508)**		(34,172)
Charity funds					
Restricted funds			**-**		-
Unrestricted funds			**(8,508)**		(34,172)
Total funds			**(8,508)**		(34,172)

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

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

The financial statements were approved and authorised for issue by the trustees and signed on their behalf by:

Signed by:
0C7571504EF7409...

T M Ford
(Trustee)

Date: 09-Oct-26 | 03:55 BST

The notes on pages 12 to 19 form part of these financial statements.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. General information

The charity is a company limited by guarantee and is incorporated and registered in England and Wales. Its registered office and principal place of business is 24 George Street, Croydon, England, CR0 1PB.

The financial statements are presented in Sterling (£), which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

AIDS Healthcare Foundation UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

At 31 December 2025 the charity had net liabilities of £8,508. The trustees are able to call upon the resources of the charity's parent which has indicated that such support will be forthcoming for the foreseeable future, being a period of not less than twelve months from the date that these financial statements were approved. Consequently, the trustees continue to adopt the going concern basis.

2.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

2.4 Income

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

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2. Accounting policies (continued)

2.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.6 Tangible fixed assets

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Computer equipment	-	33%

2.7 Stocks

Stocks comprise health testing kits and condoms which are used in the charity's work. They are given to users of the charity's services at no cost. Therefore they are valued at historic cost.

2.8 Operating leases

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

2.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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2. Accounting policies (continued)

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities, including trade and other creditors and accruals, are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

2.12 Financial instruments

Financial assets and financial liabilities are recognised when the charity becomes party to the contractual provisions of the instrument.

Financial liabilities are classified according to the substance of the contractual arrangements entered into.

The charity's policies for its major classes of financial assets and financial liabilities are detailed in its accounting policies.

2.13 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

3. Income from donations and legacies

	Unrestricted funds 2025 £	**Total funds 2025 £**
Donations	327,231	**327,231**

	Unrestricted funds 2024 £	Total funds 2024 £
Donations	305,385	305,385

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4. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
Employment expenses	79,865	140,409	**220,274**
Property expenses	857	1,518	**2,375**
Professional fees	-	66,783	**66,783**
Marketing expenses	-	1,800	**1,800**
Office and administrative expenses	-	5,876	**5,876**
Other expenses	3,892	40	**3,932**
Subsistence expenditure	-	300	**300**
Travel costs	-	227	**227**
	84,614	216,953	**301,567**

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Employment expenses	59,663	153,831	213,494
Property expenses	1,433	17,045	18,478
Professional fees	-	77,083	77,083
Marketing expenses	-	5,228	5,228
Office and administrative expenses	-	4,745	4,745
Other expenses	10,273	504	10,777
Subsistence expenditure	-	701	701
Travel costs	-	425	425
	71,369	259,562	330,931

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5. Staff costs

	2025	2024
	£	£
Wages and salaries	**198,989**	189,140
Social security costs	**17,051**	18,732
Contribution to defined contribution pension schemes	**4,234**	3,850
	220,274	211,722

The average number of persons employed by the company during the year was as follows:

	2025	2024
	No.	No.
Administration	**1**	1
Prevention	**1**	1
	2	2

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
	No.	No.
In the band £150,001 - £160,000	**-**	1

6. Trustees' remuneration and expenses

During the year, no trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 December 2025, no trustee expenses have been incurred (2024 - £NIL).

7. Auditor's remuneration

	2025	2024
	£	£
Fees payable to the company's auditor for the audit of the company's annual accounts	**10,950**	8,100

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8. Stocks

	2025 £	2024 £
Health kits and condoms	**1,247**	5,140

9. Debtors

	2025 £	2024 £
Due within one year		
Prepayments and accrued income	**890**	392

10. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	**11,511**	4,122
Other taxation and social security	**15,114**	15,181
Other creditors	**543**	543
Accruals and deferred income	**13,270**	37,416
	40,438	57,262

11. Summary of funds

Summary of funds - current year

	Balance at 1 January 2025 £	Income £	Expenditure £	Balance at 31 December 2025 £
General funds	**(34,172)**	**327,231**	**(301,567)**	**(8,508)**

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11. Summary of funds (continued)

Summary of funds - prior year

	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
General funds	(8,626)	305,385	(330,931)	(34,172)

12. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	**Total funds 2025 £**
Current assets	31,930	**31,930**
Creditors due within one year	(40,438)	**(40,438)**
Total	(8,508)	**(8,508)**

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Current assets	23,090	23,090
Creditors due within one year	(57,262)	(57,262)
Total	(34,172)	(34,172)

13. Pension commitments

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £4,172 (2024: £3,850). The amount outstanding at the year end amounted to £367 (2024: £543).

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14. Operating lease commitments

At 31 December 2025 the company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025	2024
	£	£
Not later than 1 year	**15,300**	-

15. Related party transactions

The Company has taken advantage of the exemption contained in FRS 102 section 33 "Related Party Disclosures" from disclosing transactions which are a wholly owned part of the Group.

16. Controlling party

The charitable company is a subsidiary of AIDS Healthcare Foundation (AHF), a charity registered at 6255 Sunset Blvd., 21st Fl., Los Angeles, CA 90028 USA, which provides medical care for those affected by HIV or living with AIDS. AHF exercises control through the power to appoint or remove the majority of trustees. AIDS Healthcare Foundation UK is consolidated in the group accounts.