

# International AIDS Society 2007 Annual Report



#### Credits

**Text:** Rodney Kort  
**Editing:** Regina Aragon  
**Design:** Gyro International, Geneva  
 ISBN 978-92-95069-01-5

## Content

<b>Message from the President and Executive Director</b>	<b>4</b>
<b>Who We Are – What We Do – Our Vision</b>	<b>5</b>
<b>Stronger Together: Strategic Framework 2005-2009</b>	<b>5</b>
<b>Membership</b>	<b>6</b>
2007 Membership Activities	
<b>Education, Networking and Promotion of Best Practice</b>	<b>8</b>
4th IAS Conference on HIV Pathogenesis, Treatment and Prevention	
Regional Partnerships	
<b>Policy and Advocacy</b>	<b>15</b>
Priority Policy and Advocacy Areas	
Industry Liaison Forum	
PrEP Stakeholder Dialogue	
<b>Long Term Organizational Sustainability and Success</b>	<b>19</b>
Governance	
Our Donors	
Financial Reporting	
<b>Audited Financial Statements</b>	<b>22</b>
4th IAS Conference on HIV Pathogenesis, Treatment and Prevention	
International AIDS Society	

## Message from the President and Executive Director

Dear IAS Members, Partners and Supporters,

The IAS is enormously proud to have been part of the global response to AIDS for the past 20 years. Our members have been on the frontlines of the epidemic since it began, and it is a testament to their hope and tenacity that we have made so many strides in the response to HIV/AIDS.

Nevertheless, recent epidemiological figures are a solemn reminder that, despite scientific advances, increased resources and growing political commitment, the epidemic continues to outpace our best efforts to contain it.

This report highlights the work of the IAS in 2007 and its expanding role in the global fight against AIDS. By the end of the year, the IAS had a fully-staffed Policy and Programmes Department including a director to lead our work in this area.

In July, we hosted the 4th IAS Conference on HIV Pathogenesis, Treatment and Prevention (IAS 2007) in Sydney, Australia, and by every measure it was an extraordinary success. IAS 2007 had the largest number of abstracts, the most participants and the strongest media coverage of any previous Pathogenesis conference. Investigators presented promising research on new drugs and new drug classes, two of which received U.S. Food and Drug Administration approval soon after the conference. The conference also featured basic science discoveries suggesting several new potential therapeutic avenues. Although the biomedical prevention field faced a setback with the failed cellulose sulphate microbicide trial, analysis of trial data and expanding research in this area will inform future research on female-controlled prevention interventions.

The IAS launched the Sydney Declaration at the conference, calling on all countries and external donors to dramatically expand research in conjunction with scale up of HIV prevention, treatment and care. Strong health systems require strong research capacity. We must ensure that we are “learning by doing”.

The IAS also expanded its regional partnerships in 2007 to strengthen links between the IAS and regional conferences and to provide new opportunities to advocate for evidence-based interventions. Our work with regional partners also provides the IAS with a unique opportunity to advocate for human rights as a public health imperative, something as relevant now as it was when the epidemic first emerged in 1981.

It has been a busy and rewarding year, and on behalf of the Secretariat and Governing Council, we want to thank all of you for supporting our work and contributing to our success.



Pedro Cahn  
President  
Buenos Aires, Argentina  
June 2008



Craig McClure  
Executive Director  
Geneva, Switzerland  
June 2008

## Who We Are

The International AIDS Society (IAS) is the world's leading independent association of HIV professionals, with more than 12,000 members in 183 countries.

## What We Do

**We connect.** By convening the world's largest meetings on HIV/AIDS, the IAS provides critical platforms for presenting new research, sharing best practice and advancing the fight against AIDS.

**We promote.** By promoting dialogue, education and networking, the IAS helps close gaps in knowledge and expertise at every level of the response.

**We mobilize.** By providing services to our members, we help them do what they do best: advance the state of the art and expand access to HIV prevention, treatment and care.

## Our Vision

A worldwide force of professionals working together to prevent, control and treat HIV/AIDS.

## Stronger Together: Strategic Framework 2005-2009

In July 2005, the IAS Governing Council (GC) adopted a strategic framework to guide the organization through to the year 2009. “Stronger Together” sets out goals and objectives in four key areas outlined below. This report describes IAS activities within each of these areas during the 2007 calendar year and concludes with audited financial statements for the 4th IAS Conference on HIV Pathogenesis, Treatment and Prevention (IAS 2007) and for the IAS itself.

### A. Membership

The IAS' growing membership is the foundation on which the organization acts as the independent voice of HIV professionals throughout the world. A large, diverse and actively-engaged membership enables the IAS to pursue and achieve its purpose, vision and mission.

### B. Education, Networking and Promotion of Best Practice

The IAS is expanding education and training opportunities available to its members. Through the platforms of our conferences and our partnerships with regional meetings, our aim is to identify knowledge gaps, disseminate scientific evidence and encourage the exchange of ideas and knowledge among all professionals working in HIV.

### C. Policy and Advocacy

To advance its vision and mission, the IAS has developed an advocacy agenda to stimulate HIV/AIDS research, eliminate barriers to an effective response to HIV, and strengthen prevention, care and treatment programmes worldwide. Advancing sound, evidence-based policy through strong and effective advocacy efforts is a priority for the IAS.

### D. Long-Term Organizational Sustainability and Success

To ensure the long-term sustainability and success of the IAS, we have established a strong, transparent governance structure, recruited highly-skilled and diverse professional staff, and put in place fiscal policies that will ensure a sustainable financial base for all of our programmes.

## A. Membership

IAS members work at every level of the global response to AIDS: in academia, government, civil society, multilateral agencies, industry and the health sector.

Our membership grew by 30% in 2007, from 10,000 at the beginning of 2007 to almost 13,000 members at the end of the year. The number of countries from which our members are drawn increased over the same period, from 171 to 183. Membership from the Asia and the Pacific Islands Region accounted for the largest proportion of our membership growth, increasing by 57% from 1,313 to 2,057.

Membership from other regions also grew substantially, with a 29% increase in members from Europe, and a 22% increase in members from Latin America and the Caribbean. A large and growing number of professionals working in HIV see the value of belonging to an organization that gives them a voice in the global response to this pandemic. Figures 1-3 provide a breakdown of the IAS membership by region.

Much of the recent growth in IAS membership is due to outreach efforts via regional conferences, other scientific meetings and IAS 2007.

Held on 17-20 April in Buenos Aires, the Latin American and Caribbean Forum on HIV/AIDS and Sexually Transmitted Infections (FORO 2007) afforded an opportunity for the IAS to speak to our expanding membership from that region. At the 8th International Congress on AIDS in Asia and the Pacific (ICAAP), the IAS had an exhibition booth, as well as a Members' Meeting focusing on the global health workforce crisis. We also participated as an exhibitor at the 11th European AIDS Conference, held on 24-27 October in Madrid, Spain.



At IAS 2007, held in Sydney, Australia on 22-25 July, many conference delegates joined the IAS as part of the registration process, taking advantage of a differentiated membership fee structure that included discounts for multi-year memberships, reduced rates for students and youth, and discounted fees for members from middle-income and low-income countries.

### Membership Benefits

- Delivery of the quarterly electronic IAS Newsletter, containing original feature articles by senior HIV researchers, clinicians and other professionals working in the field, as well as programme updates and notices of upcoming events
- Membership email updates on key events and issues
- A 20-50% discount on a subscription to AIDS, the official journal of the IAS
- The right to nominate candidates to the IAS Governing Council and vote in elections
- The right to vote at IAS General Members' Meetings
- The opportunity to provide input on IAS programmes, including key policy and advocacy activities
- Access to professional development and training opportunities
- Access to the IAS website's Members' Area to search for and contact other HIV professionals who are IAS members
- The opportunity to post upcoming conferences and meetings in the Events Calendar.

### IAS Membership by Region

IAS Members 2007	
Region	Amount
USA and Canada	4,680
Europe	2,214
Africa	2,756
Latin America and the Caribbean	994
Asia and the Pacific Islands	2,057
	<b>12,701</b>

Figure 1 – IAS membership by region

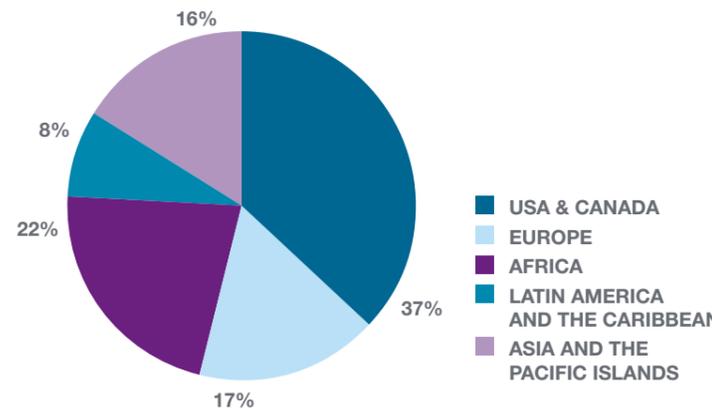


Figure 2 – IAS membership by region

Increases in IAS members by region (2006 to 2007)	
Region	Amount
USA and Canada	10.5%
Europe	28.6%
Africa	17.8%
Latin America and the Caribbean	21.5%
Asia and the Pacific Islands	56.7%

Figure 3 – Increases in IAS membership by region

### 2007 Membership Activities

In 2007, the IAS expanded the number of opportunities our members have for direct input into the organization's policy and advocacy activities and in our partnerships with regional societies and conferences. We also notified our members about new educational and training opportunities offered by the IAS via our online presence, email updates and quarterly newsletter. At IAS 2007, members had opportunities to interact face-to-face with Secretariat staff and GC members at the IAS Exhibition Booth and General Members Meeting.

IAS members are professionals working around the world in the response to the epidemic. Join today at [www.iasociety.org](http://www.iasociety.org).

### IAS Website

The IAS relies heavily on its website as the first and often the primary resource for both members and non-members to find new information, reports and upcoming events. The website also provides a communication link with other members (through the Members' Area) and IAS staff. The IAS launched its new website in May 2007, with features that make it easier to navigate, give it a clearer visual identity and structure, and make it more user friendly. From May to the end of December 2007, the IAS website hosted 75,222 unique users who made 132,495 visits to the site and downloaded more than 23,000 PDF files.

## B. Education, Networking and Promotion of Best Practice

In 2007, the IAS used the unique platform of IAS 2007, as well as its participation in other regional meetings and conferences, to strengthen and expand education and networking opportunities for HIV professionals, and to promote best practice in HIV research, prevention, care and treatment.

### 4th IAS Conference on HIV Pathogenesis, Treatment and Prevention

More than 6,600 participants from 137 countries attended the IAS 2007 conference in Sydney, Australia. The IAS Secretariat worked closely with our local partner, the Australasian Society for HIV Medicine (ASHM), to improve the quality and impact of the conference programme, implementing key recommendations from the evaluation of the 3rd IAS Conference on HIV Pathogenesis, Treatment and Prevention in 2005, including:

- Organizing abstract submission and subsequent acceptance by traditional discipline-focused tracks (similar to the International AIDS Conferences) while retaining cross-track sessions to explore in greater detail the intersections of basic, clinical and other biomedical research and their application for policy and best practice at the country and district level.
- Introducing the Abstract Plus tool, which allows authors to add content to their online abstract, such as photographs, documents or links to websites with supporting or explanatory data. Abstract authors can continue to update their online abstract with additional study data for an indefinite period.
- Development of an Internet-based “fraud hunter” tool to prevent submission of fraudulent or previously-presented research.
- Offering public access to audio files of all oral sessions through the online Programme-at-a-Glance.

The Scientific Programme Committee responsible for developing the conference programme solicited proposals for non-abstract driven sessions, several of which were included in the conference programme. The format for a number of conference sessions was changed to make them more interactive and the number of abstracts presented in each session was reduced to allow more time for delegates to discuss the data being presented. Organizers raised the conference’s media presence by inviting high-profile leaders in HIV/AIDS, such as Anthony Fauci, Debrework Zewdie, and Michel Kazatchkine, to participate in special sessions moderated by journalists.

A number of pre-conference educational workshops, including a pilot IAS education programme for young investigators, set the tone for a conference that was noted for important new research findings in several disciplines.

The formal conference programme was linked to other activities organized by the IAS 2007 Community Advisory Group, including an expanded Engagement Tours Programme, where delegates could visit local HIV organizations that serve communities in Sydney.



A larger number of rapporteurs ensured better coverage of sessions from a variety of viewpoints. The expanded online Programme-at-a-Glance allowed individuals to build a detailed itinerary in advance of the conference, and provided direct links to important resources related to each session, including presentation slides, webcasts, audio files and abstracts. Delegates could also view additional author-generated content online, contact the author and obtain rapporteur summaries and reports. And, for the first time, all audio files from conference sessions were available on the conference website.

### IAS 2007 Education Programme

The goal of the pilot IAS 2007 Education Programme, “Current Research and Translational Research Issues in Basic, Clinical and Prevention Science”, was to support the development of HIV professionals in conducting and publishing HIV research, with a focus on young and less-experienced investigators. The cross-disciplinary curriculum was designed to stimulate learning across the three major scientific tracks of the conference and was delivered by some of the most senior researchers in the field. It also included practical workshops on writing for publication and grant proposal writing.

The programme included an online networking platform established in advance of the conference; materials were posted for discussion online, and participants could interact with each other and the course administrator. A one-day workshop was held immediately before IAS 2007, and daily briefing sessions were available to workshop participants during the conference, facilitated by volunteers from the local scientific community. Workshop presentations provided an overview of current research issues and critical research questions in each of the three conference tracks, with a focus on cross-disciplinary learning and discussion. Twenty-eight people – about half of them from the developed world and half from developing countries – participated in the programme.

An independent evaluation of this pilot programme revealed a high level of satisfaction among attendees. The seminar met the expectations of 92% of the participants, who noted the high quality of the speakers and the workshops, and the opportunity to interact and meet new colleagues engaged in similar work. Eighty-five percent of the respondents believed that the programme would influence their ongoing work as follows:

- Improved grant proposal writing and writing for publication capabilities
- Providing a broader perspective of HIV research
- Providing increased research confidence through interaction with leading HIV researchers
- Using the programme to increase inspiration to work in the field.

### IAS 2007 Prizes and Awards

To foster the professional development of young investigators, the IAS supported two prizes and awards at IAS 2007. The awards recognize significant scientific accomplishments and draw attention to some of the most promising HIV researchers in the world.

#### IAS Young Investigator Awards

Four awards of US\$1,000 each were granted to individuals less than 35 years of age with the highest-scoring abstract in each track. Two young investigators tied for the highest-scoring abstract in biomedical prevention science.

#### Agence Nationale de Recherche sur le SIDA (ANRS)/ IAS Prize

Three prizes of US\$3,000 each were awarded for the highest-scoring abstracts from researchers less than 35 years of age from a low-income or middle-income country who demonstrated excellence in research related to treatment and prevention scale up.

IAS YOUNG INVESTIGATOR AWARDS			
Track	Name	Country	Abstract title
A: HIV Basic Science	Miranda Zoe Smith	Australia	Vaccine-induced CD8+ T cells control reversion of SIV Gag immune escape mutants
B: Clinical Research, Treatment and Care	Marcello Pinti	Italy	Upregulation of the mitochondrial PRSS15/LON during lipodistrophy: ex vivo and in vitro detection
C: Biomedical Prevention	Viviane D. Lima	Canada	The impact of HAART on HIV transmission: the interplay of HIV-1 RNA plasma viral load, adherence and drug resistance over time)
	Biswajyoti Borkakoty	India	Co-infection of HIV, HCV, HBV and the associated risk behaviors among injection drug users in two northeastern states of India
ANRS/IAS Prize			
Track	Name	Country	Abstract title
A: HIV Basic Science	Dmytro Kovalsky	Ukraine	Development of small molecule inhibitors of HIV-1 Tat- protein phosphatase-1 interaction as a new anti-HIV-1 retroviral therapeutics
B: Clinical Research, Treatment and Care	Apollo Basenero	Uganda	Inadequacy of clinical and immunological criteria in identifying virologic failure of 1st line ART: the Ugandan experience"
C: Biomedical Prevention	Lu Yin	China	Incidence of HIV and hepatitis C viruses among injection drug users in Southwestern China: a 3-year follow-up study

Figure 4 – Prizes and Awards, IAS 2007



*More than 440 registered journalists from 61 countries attended the conference*

### Raising Global Awareness: Media at IAS 2007

More than 440 registered journalists from 61 countries attended the conference, more than double the media presence at IAS 2005 in Rio de Janeiro, Brazil. Media included most top-tier print, radio and broadcast outlets, and all major wire services.

This number included more than 40 journalists from developing countries, primarily from the Asia and the Pacific Islands Region, who were sponsored by the U.S.-based National Press Foundation (NPF) to attend the conference.

The conference also provided media scholarships to seven journalists, all of whom participated in a three-day pre-conference training hosted by the NPF. A survey of participating journalists gave the training itself, as well as the ability to interact with other journalists, high marks.

The largest group of participating journalists was from the host country. All major Australian media attended the conference, including the Australian Broadcasting Corporation. In addition, the following major international media houses were represented by local bureau staff: Associated Press, Agence France Presse, Sky TV, British Broadcasting Corporation, Reuters, International Press Service, CNN, Al Jazeera, EFE and Kyodo News.

## Online Coverage

The increasing importance of online coverage was reflected in the media presence at IAS 2007. A number of participating journalists write exclusively for online information sources, including AIDS treatment information websites. Online coverage also serves as an important resource for journalists (and others) who are unable to attend in person, including many from resource-limited countries, by allowing them to track and report on events in real time.

IAS 2007 had two major online partners:

Clinical Care Options (CCO) tracked and reported on scientific information presented at the conference and was largely geared toward a research and clinical audience.

Through its partnership with the IAS, the Kaiser Family Foundation provided free, online access to conference sessions through kaisernetwork.org, which produced webcasts of key conference sessions, as well as a daily summary of English-language news coverage of IAS 2007. The daily summary was distributed by email to 8,760 subscribers. Kaisernetwork's coverage of the conference included 30 session webcasts (some live) and five newsmaker interviews. During the month of the conference, there were nearly 27,000 site visits to the IAS 2007 pages of kaisernetwork.org. The webcasts themselves were viewed 9,700 times and nearly 1,200 podcasts were downloaded.

The IAS Communications Department also expanded its online coverage of the conference through the IAS 2007 website. The IAS 2007 homepage was updated frequently, helping those unable to attend in person, including journalists, to participate via remote access. There were 112,953 unique users who visited the IAS 2007 website during 2007, downloading 42,733 PDF files and more than 1,800 audio files.

## CCO Coverage and CME

CCO provided the continuing medical education (CME) programme for the conference, which was evaluated separately:

- 95% of CME participants reported that the relevance of activity content to the objectives was good or excellent.
- 69% of participants said the programme would have some impact on their practice.
- 95% of responding participants thought the programme was fair, balanced and free of commercial bias.
- 95% of participants indicated this programme was good or excellent at meeting the overall goal for the target audience.
- 95% of participants agreed or strongly agreed the content was evidenced based.

*Online coverage serves as an important resource for those who cannot attend the conference in person by allowing them to track and report on events in real time.*

## Evaluation of IAS 2007

The evaluation of IAS 2007 had three objectives:

1. To assess the immediate and short-term effects of the conference on delegates and their work in HIV/AIDS
2. To review the quality, relevance and usefulness of the scientific programme
3. To appraise key elements of conference planning and organization.

The primary data collection instrument was an online survey that was sent to all delegates five weeks after the conference; 1,335 delegates (representing 35% of the total number of conference participants) from 114 countries responded. The evaluation revealed that:

- 87% of respondents deemed IAS 2007 "successful" or "very successful" in achieving its key purpose of focusing on the latest HIV science and its application for clinical practice and prevention programmes.
- 86% deemed it successful in providing new insights into HIV disease development, prevention and care that will lead to new research.
- 98% of respondents benefited professionally from attending, with 69% indicating more than two professional gains.

One measure of the success of the conference in meeting the expectations of delegates is that 96% of survey respondents would recommend the conference to a colleague and 84% plan to attend the 5th IAS Conference on HIV Pathogenesis, Treatment and Prevention, to be held in Cape Town, South Africa in 2009.

Of the four pathogenesis conferences held to date, IAS 2007 attracted the most number of abstracts (3,336) from the most countries (133). The quality of the conference programme also rated highly:

- 85% or more of survey respondents assessed the quality of sessions, the quality of speakers, the range of topics covered and the usefulness of information presented as "good" or "excellent". Slightly fewer respondents (75%) gave these ratings to the quality of discussion and debate.
- The quality of the science in each track rated very highly, with almost all survey respondents agreeing their main track of interest had presented state-of-the-art science (94%) and addressed current research questions (95%). A large majority also

agreed their track examined how scientific advances could inform HIV policy and programmes (84%).

The evaluation revealed very strong support for IAS 2007 and demonstrated its success in delivering on the aims of the scientific programme. In addition, the evaluation highlighted the need for future IAS programmes to continue to address the challenges of expanding treatment and prevention in resource-limited settings, and the translation of scientific advances into policy and programmes.

It also underscored the importance of conference geographic location in determining attendance for some participants, the pressing need for scholarships to maximise the participation of people from developing countries and new and young researchers, and the important role played by professional and social networks in raising awareness of the conference. IAS released a report on IAS 2007 after the conference. *New Research and its Implications for Policy and Practice* provides scientific highlights from the conference and its implications for future research, policy and programme delivery.

## electronic Journal of the International AIDS Society (eJIAS)

The IAS' e-journal continued to publish research relevant to the developing world under the leadership of its co-editors, Mark Wainberg (McGill AIDS Centre, Canada) and Ely Katabira (Makarere University, Uganda). The journal published several new papers in 2007, including a study proposing a new paradigm of TB/HIV programme integration, one of the IAS' policy and advocacy priorities. More than 24,000 unique users visited eJIAS during the year, and the IAS has profiled new articles in the journal through email updates to members and by sponsoring the IAS 2007 Abstracts CD-ROM.

The eJIAS co-editors also delivered a highly-evaluated workshop on writing for publication as part of the IAS 2007 Education Programme, providing an interactive format for young and less experienced investigators to ask questions and obtain guidance on how to get their papers published in scientific journals.

## Regional Partnerships

In 2007, the name of the Regional Development department was changed to Regional Partnerships to better reflect the approach that guides IAS' work with regional societies and conferences, which focuses on collaboration and reciprocal knowledge transfer.

The IAS expanded its work in all five regions during 2007. Relationships with existing partners were strengthened through formal agreements, increased contacts and more joint activities. The IAS also provided technical support to regional AIDS conferences when requested. In 2007, the IAS worked with the following regional partners:

### Africa

- Society of AIDS in Africa

### Asia and the Pacific Islands

- AIDS Society of Asia and the Pacific

### Europe

- European AIDS Clinical Society
- Conference co-organizers, Eastern Europe and Central Asia AIDS Conference

### Latin America and the Caribbean

- Group for Horizontal Technical Cooperation

### US and Canada

- National Minority AIDS Council

Three regional AIDS conferences were held in 2007: the International Congress on AIDS in Asia and the Pacific (ICAAP 8), the IV Latin American and Caribbean Forum on HIV/AIDS and Sexually Transmitted Infections (FORO), and the 11th European AIDS Conference.

The IAS has expanded its work with regional partners to include strategic policy and advocacy interventions, such as the joint statement issued by the IAS and the Society of AIDS in Africa (SAA) condemning the claim by the President of the Gambia that he had found a cure for AIDS. On the basis of the advice of the IAS and other partners, the SAA decided to hold the 16th International Conference on AIDS and Sexually Transmitted Infections (ICASA 2008) in Dakar, Senegal in December 2008 after it became clear that Gabon

did not have the infrastructure to host the conference in 2007. The IAS supported preparations for ICASA 2008 through its membership on the International Steering Committee and through technical assistance on governance, conference programme development, IT, logistics and fundraising. Other work in Africa included collaboration with the SAA on its membership recruitment and tools to strengthen SAA Council elections.

The IAS was once again invited to co-organize and co-chair the 2nd Eastern Europe and Central Asia AIDS Conference (EECAAC 2008). The other co-organizers are the Federal Service for Supervision of Consumer Protection and Welfare in the Russian Federation, UNAIDS, and the Global Fund to Fight AIDS, Tuberculosis and Malaria.

The IAS established memoranda of understanding with the AIDS Society of Asia and the Pacific and the National Minority AIDS Council in the U.S., laying the groundwork for increased collaboration and information exchange between the IAS and these regional organizations.

The IAS GC became more actively involved in supporting IAS' work with regional conferences and organizations during 2007, playing a major role in regional conferences as a member of conference organizing and programme committees, and as a presenter at FORO 2007 in Buenos Aires, ICAAP 8 in Sri Lanka and the 11th European AIDS Conference in Madrid.

## C. Policy and Advocacy

In 2007, the IAS completed recruitment for all staff positions in the Policy and Programmes Department, including a Director of Policy and Programmes to lead IAS' work in this area. Staff members are working in five priority policy and advocacy areas established by the GC:

### Combating Stigma and Discrimination

Although progress has been made, HIV-related stigma and discrimination continue to be major obstacles to an effective response to HIV, and are particularly harmful when enshrined in government policies or legislation. Thirteen countries, including the U.S., Syria, China, Russia and Saudi Arabia, ban entry to people living with HIV. In 1990, the IAS established a policy of not holding its conferences in countries with such policies, citing the stigmatizing effect of the legislation and the lack of a public health rationale for such bans. More recently, the Global Fund has adapted the IAS policy and used it in negotiations with the Chinese Government to secure a commitment to removing the ban for short-term visitors to China.

In 2007, the IAS began working intensively on this issue with other partners, issuing a policy paper and meeting with U.S. Government officials and other U.S. partners, including the Kaiser Family Foundation and Centre for Strategic and International Studies, in an attempt to rescind the U.S. ban. The prospect of a travel ban was also raised by the Australian Prime Minister in advance of IAS 2007 in Sydney; the IAS and its local co-organizer responded quickly and publicly to condemn such a ban as discriminatory, ineffective and damaging to Australia's progressive history on HIV issues.

### Integrating the Responses to HIV and TB

The dual TB/HIV epidemic is rapidly emerging as a major threat to progress on HIV in low-income and middle-income countries. The IAS co-sponsored a satellite at IAS 2007 with the Forum for Collaborative HIV Research, the World Health Organization's (WHO's) HIV/TB Working Group and other partners. The satellite, "HIV and TB Co-infection: Meeting the Challenge", addressed current issues in the response to HIV/TB co-infection, including the need for strengthened coordination and integration of TB and HIV programmes and how to respond to the growing threat posed by multi-drug resistant TB and extensively drug-resistant TB.

### Strengthening the Health Care Workforce/Health Systems Strengthening

The issue of how HIV programmes can strengthen the capacity of the health care workforce and health systems in resource-limited settings has emerged as a major issue for the HIV community. The shortage of health care workers is a major barrier to scaling up HIV treatment, prevention and care interventions in low-income and middle-income countries. The IAS is a founding member of the Global Health Workforce Alliance and is working with international partners to advocate for more research to find solutions for this problem.

## Advocating for Evidence-Based Interventions

The IAS and its IAS 2007 local partner ASHM issued the Sydney Declaration in the 7-13 July issue of *The Lancet*. The declaration called on national governments and bilateral, multilateral and private donors to allocate 10% of all resources dedicated to HIV programming to research, highlighting in particular the growing need for operations research to inform the scale up of HIV prevention, care and treatment programmes in the developing world. The Sydney Declaration was posted on the IAS and IAS 2007 websites and received significant attention at the conference, where delegates were urged to sign on to the declaration. The declaration received support from the World Bank, Global Fund and other major stakeholders, and is helping to focus attention on this underfunded area of HIV research. In March 2008, a consultation, hosted by WHO and co-sponsored by the IAS, the Global Fund, the World Bank and UNAIDS, was held to identify research priorities and to determine how best to operationalize the Sydney Declaration.

## Social and Political Sciences Research

There is recognition that HIV prevention, care and treatment that is not tied to larger social and political agendas will not succeed, and neither will it be sustainable. Every region of the world experiences multifaceted epidemics, with continuous changes in behavioural trends especially in countries with social and economic transitions. Obstacles to safer sex practices and injecting behaviours persist in old and emerging epidemics worldwide, as does stigma and discrimination against communities most at risk of HIV infection and people living with HIV/AIDS. The continued rise in new infections globally, and the paucity of large-scale prevention programmes with documented success puts greater urgency on the need for a strengthened role of social sciences to accompany the response of the health sector. In 2007, IAS helped raise the profile of the need for continued social science research in conjunction with the Sydney Declaration. We plan to expand our work in this area in 2008.

## Industry Liaison Forum

The Industry Liaison Forum (ILF) is an IAS initiative aimed at accelerating scientifically-promising, ethical research in resource-limited settings, with a particular focus on the role and responsibilities of industry as sponsors and supporters of research. In 2007, the ILF continued its focus on pre-exposure prophylaxis (PrEP) clinical research, issuing a discussion paper on the roles and responsibilities of industry and other players in biomedical prevention research, and hosting a multi-stakeholder forum on the issue in conjunction with the 2007 Conference on Retroviruses and Opportunistic Infections in Los Angeles (CROI 2007).

With PrEP clinical trials currently underway in Thailand, Peru, Ecuador and sub-Saharan Africa, it was timely for the ILF to organize a satellite at IAS 2007 titled, "Are we Prepared for PrEP? The Challenges of Implementing Proven Biomedical Prevention Technologies". The satellite brought together civil society representatives, clinical trial sponsors, industry and investigators to discuss the range of issues that must be considered in implementing PrEP as a new biomedical prevention intervention should clinical trials prove efficacy. The satellite brought together stakeholders in prevention and policy to:

1. Describe the impact of an effective PrEP on the global epidemiology of HIV
2. Consider lessons learned from the roll out of other HIV treatment and prevention programmes
3. Explore challenges to implementation, including operational, technical, licensure and funding
4. Discuss the critical role of civil society in supporting PrEP communication, acceptability and use
5. Determine directions in policy to support the implementation of PrEP if proven effective.

The satellite evaluation indicated that the majority of respondents (out of a total of 34) felt that coverage of the above objectives was either "good" or "excellent". New insight into the potential impact of PrEP on the epidemic was the benefit most frequently cited by respondents attending the satellite (69%).

## ILF Evaluation

In late 2007, the ILF was evaluated to assess the success of the forum in achieving its objectives and to help guide future planning. An online survey (34 respondents) and key informant interviews (10 interviewees) were used to collect data from Advisory Group members and other ILF stakeholders.

The evaluation demonstrated the important role played by the ILF in providing a unique venue for industry representatives and other key stakeholders to come together to advance clinical research in the developing world.

The vast majority of respondents (93%) rated the ILF satellite(s) they had attended as "good" or "excellent" and 76% rated the forum(s) they had attended as "good" or "excellent". The discussion paper produced for the ILF meeting held in conjunction with CROI 2007 also rated highly. A large proportion of survey respondents felt the ILF had successfully addressed the scientific and operational challenges to PrEP. However, respondents were less definitive about the ILF's success in:

- Creating opportunities for researchers within and outside industry to work together and with other relevant stakeholders
- Helping to build consensus on best-practice models and guidance for the conduct of HIV research in resource-constrained settings
- Informing discussion about clinical research issues in their organization.

Overall, the evaluation demonstrated strong support for the ILF and its mission. Findings also revealed solid support for ILF activities, especially the satellites, discussion papers, and work undertaken around pre-exposure prophylaxis. The evaluation also highlighted the need for work in two key areas:

- The establishment of more tangible objectives/outcomes for the ILF
- The development of mechanisms to increase involvement of both government representatives and developing-world investigators in the ILF.



In late 2007, ILF Advisory Group members were consulted to define work priorities for 2008 and beyond. Paediatric research and research on women – including using the ILF to identify a network of scientific and clinical experts to better understand pharmacokinetics, pharmacodynamics, metabolic issues and pregnancy – will be important new areas of future ILF activity.



### PrEP Stakeholder Dialogue

With the support of the Bill & Melinda Gates Foundation, the IAS hosted two meetings in 2007 aimed at continuing multi-stakeholder discussions on the design and conduct of PrEP clinical trials. The first meeting was held in conjunction with CROI 2007, in partnership with the AIDS Vaccine Advocacy Coalition. It brought together community representatives from the developed and developing world to discuss challenges among civil society in participating meaningfully on community advisory boards and other mechanisms for community input in this growing field of research. Participants identified community research literacy as a barrier that needed urgent attention, as well as the need for trial sponsors to engage community leaders in the earliest stages of developing clinical trial protocols.

The IAS followed up with a larger PrEP Implementation Forum meeting, held in conjunction with IAS 2007 in Sydney. This large, multi-stakeholder meeting included representatives from civil society, industry, trial sponsors, UN agencies and the governments of Thailand, Botswana, and Malawi. The discussion helped participants identify key next steps in preparing for the results of currently-enrolled PrEP clinical trials, including: the need for bridging studies of additional populations to ensure PrEP is appropriate for each country's epidemiology and local characteristics; the need to define a "core" PrEP programme that includes communication strategies and clinical and behavioural monitoring; establishing procurement and supply for PrEP compounds; the need for normative agency and national guidelines; and the need to address the cost, availability and funding of adding this new biomedical prevention tool to existing modalities.

## D. Long-Term Organizational Sustainability and Success

### Governance

The IAS GC is comprised of 25 HIV professionals elected by IAS members from five regions (five per region): USA and Canada; Latin America and the Caribbean; Africa; Europe; and Asia and the Pacific Islands. In addition, three members are elected by the GC to serve as President, President-Elect and Treasurer.

The GC provides strategic direction and advice for the organization, and acts as a communications conduit between the IAS and its members in the regions. The GC meets face-to-face twice a year and communicates regularly between meetings. The Immediate Past President and the Executive Director participate in the GC in ex-officio roles.

The Executive Committee consists of the President, President-Elect and Treasurer, plus one representative from each region who is elected by council members from that region. The Executive Committee meets face-to-face three times per year.

The IAS is accountable to its members through direct, democratic and transparent elections of its GC. GC members serve four-year terms, with terms staggered to maintain institutional memory. Almost a third of eligible members voted in the 2006 election.

Dr. Pedro Cahn, President of Fundación Huésped in Buenos Aires, Argentina, assumed the presidency of the IAS at the close of the XVI International AIDS Conference in Toronto. Dr. Julio Montaner, Director of the BC Centre for Excellence in HIV/AIDS in Vancouver, Canada, became President-Elect. Dr. Cahn succeeded Dr. Helene Gayle, who served as President from 2004 to 2006. In 2007, the IAS GC also elected Dr. Alan Whiteside, a professor at the University of KwaZulu-Natal, as Treasurer and Dr. Elly Katabira (Makerere University, Uganda) as President-Elect. Dr. Katabira will succeed Dr. Montaner following the XVIII International AIDS Conference in Vienna, Austria in 2010, becoming the first IAS President from Africa.

*The IAS is accountable to its members through direct, democratic and transparent elections of its GC.*



The IAS Governing Council

### IAS Governing Council 2006-2008

**Pedro Cahn**, Argentina *President*

**Julio Montaner**, Canada *President-Elect*

**Ian Weller**, UK *Treasurer*

**Helene Gayle**, USA *Immediate Past President*  
(ex-officio)

**Craig McClure**, Switzerland *Executive Director*  
(ex-officio)

#### Region 1:

##### USA and Canada

**Diane Havlir**, USA *Regional Representative*

**Joel Gallant**, USA

**Scott Hammer**, USA

**Cheryl Smith**, USA

**Sharon Walmsley**, Canada

#### Region 2:

##### Europe

**Peter Reiss**, The Netherlands *Regional Representative*

**Françoise Barré-Sinoussi**, France

**Bonaventura Clotet**, Spain

**Andrzej Horban**, Poland

**Michel Kazatchkine**, Switzerland

#### Region 3:

##### Africa

**Elly Katabira**, Uganda *Regional Representative*

**Hoosen Coovadia**, South Africa

**Viola Onwuliri**, Nigeria

**Sheila Tlou**, Botswana

**Alan Whiteside**, South Africa

#### Region 4:

##### Latin America and the Caribbean

**Luis Soto-Ramirez**, Mexico *Regional Representative*

**Ricardo Diaz**, Brazil

**Ivette Lorenzana de Rivera**, Honduras

**Hector Perez**, Argentina

**Celso Ramos Filho**, Brazil

#### Region 5:

##### Asia and the Pacific Islands

**NM Samuel**, India *Regional Representative*

**Dennis Altman**, Australia

**Aikichi Iwamoto**, Japan

**Sukhontha Kongsin**, Thailand

**Najmus Sadiq**, Bangladesh

## IAS Secretariat

The Secretariat continued to grow in 2007. The expanding policy and advocacy activities, as well as the IAS educational initiatives, eJIAS and the Industry Liaison Forum, necessitated the recruitment of a Director of Policy and Programmes.

With the growth of the Secretariat – at the end of 2007, it consisted of 32 permanent staff and six fixed-term staff for AIDS 2008, as well as a temporary conference secretariat in Mexico City – the need for a more developed human resources (HR) function emerged. An HR/office policy was put in place in July after a consultative process that included staff, management and an external consultant. The new position of Human Resources Manager was created. This new resource made it possible for the Finance Department, which previously also handled HR and administrative issues, to focus on the quick-growing needs for financial accounting and reporting.

## Our Donors

As an independent, non-profit organization, the IAS relies on a variety of sources to fund its operations. The support of our members and donors is crucial to sustaining IAS activities, programmes and conferences.

The IAS' day-to-day operations in 2007 were supported by dues from more than 12,000 members and a grant from the Ford Foundation.

The Industry Liaison Forum received unrestricted educational grants for its work from:

- Boehringer-Ingelheim
- F. Hoffman La Roche
- GlaxoSmithKline
- Gilead Sciences
- Pfizer Global Pharmaceuticals
- Tibotec

The 4th IAS Conference on HIV Pathogenesis, Treatment and Prevention was funded, in part, by:

- Bill & Melinda Gates Foundation
- Government of Australia
- Government of New South Wales

Major industry sponsors of IAS 2007 included:

- Abbott Virology
- Boehringer Ingelheim
- Bristol-Myers Squibb
- Gilead Sciences
- MSD
- Pfizer HIV/AIDS
- Roche
- Tibotec
- Virco

The Regional Partnerships Programme and PrEP Stakeholder Dialogue are funded by the Bill & Melinda Gates Foundation.

## Financial Reporting

Income and expenditures for the IAS financial year 2007 were balanced. IAS temporarily increased its General Reserves from US\$ 1,254,089 at the end of 2006 to US\$ 1,582,412 at the end of 2007, as a result of a surplus generated by IAS 2007.

The IAS 2007 Conference produced a surplus of US\$ 399,164, which was split between IAS (80%) and our local partner, ASHM (20%). The surplus will be used to cover the costs of the IAS' overall operations for 2008 and 2009 (with 50% of the surplus allocated to each year's budget), according to praxis and not kept in the General Reserve.

The conference budget also allocated US\$ 400,000 to the Revolving Fund for future IAS Pathogenesis, Treatment and Prevention conferences. The fund was established as a financial reserve to protect the IAS from the possible financial failure of a conference in the event of unforeseen circumstances.

## Audited Financial Statements

### Report of the Auditors to the Governing Council of the International AIDS Society

#### 4th IAS Conference, Sydney (Australia), 22 – 25 July 2007

We have audited the accompanying financial statements (final statements of income and expenditures and explanatory notes) of the 4th IAS Conference, Sydney (Australia), 22 – 25 July 2007. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on this report based on our audit.

We conducted our audit in accordance with International Standards on Auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the report. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements presents fairly, in all material respects, the activities of the International AIDS Society in relation with the 4th IAS Conference in accordance with the accounting policies described in the note 2 to the International AIDS Society's financial statements for the year ended 31 December 2007.



KPMG Ltd  
William D. Laneville  
Auditor in Charge



Jennifer Mather

Geneva, 19 May 2008

### 4th IAS Conference on HIV Pathogenesis, Treatment and Prevention Sydney, Australia / 22-25 July 2007

#### Final Statement of Income and Expenditure

(Figures are stated in US\$)

NOTES		APPROVED BUDGET	ACTUALS
<b>Income</b>			
2	Sponsors & Doners Exhibition	2,375,000 750,000	2,696,188 932,030
3	Registration fees	2,218,775	2,739,071
4	Other revenues	110,000	160,900
<b>TOTAL REVENUES</b>		<b>5,453,775</b>	<b>6,528,189</b>
<b>Expenditures</b>			
5	Logistics Exhibitions & satellites	1,626,100 164,000	1,534,491 55,192
6	Scholarships Programme conference secretariat AV IT Communications Evaluation Marketing	605,250 373,500 550,000 260,000 262,000 319,000 30,000 207,500	757,285 543,254 666,285 271,916 285,284 357,678 46,568 227,046
7	To Revolving Fund Governance Audit + finance	500,000 183,500 139,000	500,000 184,204 156,248
8	Various financial costs Start-up cost Other local costs	152,500 30,000 341,850	206,443 30,583 306,548
<b>TOTAL EXPENDITURES</b>		<b>5,744,200</b>	<b>6,129,025</b>
	Net surplus before distribution to local hosts	(290,425)	399,164
9	Distribution to local hosts (20% of surplus)		(79,830)
<b>FINAL NET SURPLUS (DEFICIT) FOR IAS</b>		<b>(290,425)</b>	<b>319,334</b>

## 4th IAS Conference on HIV Pathogenesis, Treatment and Prevention

### Explanatory Notes to the Financial Statement of Income and Expenditure

#### 1 Basis of Preparation

The statement of income and expenditure was prepared in accordance with the accounting policies specified in the by-laws of the International AIDS Society.

The statement of income and expenditure is based on information available as of 31 March 2008.

The Approved Budget figures on the Final Statement of Income and Expenditure reflect the last budget accepted by the conference organizing committee on 12 July 2007.

#### 2 Sponsors and Donors

Major sponsors and donors for 4th IAS Conference on HIV Pathogenesis, Treatment and Prevention (IAS 2007) included:

- Government of Australia / AusAid
- Social + Scientific System Inc.
- Bill & Melinda Gates Foundation
- Abbott Laboratories
- Boehringer Ingelheim
- Bristol-Meyer Squibb Co.
- GlaxoSmithKline
- Hoffmann-La Roche
- Johnson Johnson Services Inc.
- Merck & Co, Inc
- Pfizer

A complete list of donors to IAS 2007 can be obtained from the conference secretariat.

#### 3 Registration Fees

The income from registration fees is based on the total number of 6,679 registrations.

##### Paid registrations:

High income country delegates	2,594	
Low/Medium income country delegates	1,317	3,911

Students	349	
Exhibitors	25	
Accompanying Persons and Children	137	

Total fully paid registrations	4,422	
--------------------------------	-------	--

##### Non-paid registrations:

Exhibitors	252	
Free Registrations (including organizers, media, speakers, scholarships recipients, volunteers and staff)	2,005	
Total non-paid registrations	2,257	

<b>Total registrations</b>	<b>6,679</b>	
----------------------------	--------------	--

#### 4 Other Revenues

Other sources of revenue include the sale of commercial and NGO satellites, office space and the sale of abstract books.

#### 5 Logistics

The main expenditures incurred for the logistics are as follows:

Facilities (rent and set up of venue)	US\$	550,000
On site and logistics personnel (780 staff and volunteers)	US\$	270,000
Fees to PCO (KIT, Germany) for project management, registration and abstract handling	US\$	410,000
Printed material (Invitation, Programme, Abstract Book, etc.)	US\$	100,000
Bags and badges	US\$	90,000
Signage	US\$	60,000
Travel, logistics staff	US\$	40,000
Medical, refreshment, technical, postage, etc.	US\$	20,000

#### 6 Scholarships

Scholarships figures include the cost of bringing 131 delegates and 129 speakers to the conference, mainly from developing countries:

Travel	US\$	410,000
Accommodation and per diem	US\$	50,000
Registration fees	US\$	140,000
Handling	US\$	30,000
Contribution to scholarships for the 5th IAS Conference on HIV Pathogenesis, Treatment and Prevention (Cape Town)	US\$	100,000

#### 7 Revolving Fund

As per the conference budget, US\$ 500,000 was allocated as follows:

International AIDS Society Revolving Fund for future IAS Pathogenesis, Treatment and Prevention Conferences	US\$	400,000
Australasian Society for HIV Medicine (ASHM)	US\$	100,000

#### 8 Various Financial Costs

The various financial costs include:

Bank fees and credit cards	US\$	40,000
Delegate purchase of IAS memberships	US\$	130,000
VAT and taxes	US\$	30,000

#### 9 Distribution of Surplus Funds to Local Partner

20% of the surplus is paid to the Australasian Society for HIV Medicine (ASHM) as per the terms of the contract between IAS and ASHM dated 4 March 2005.

## Report of the Auditors to the Governing Council of the International AIDS Society, Geneva

As auditors, we have audited the accounting records and the financial statements (balance sheet, statements of income and expenditures and notes) of the International AIDS Society for the period ended December 31, 2007.

These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit. We confirm that we meet the legal requirements concerning professional qualification and independence.

Our audit was conducted in accordance with auditing standards promulgated by the Swiss profession, which require that an audit be planned and performed to obtain reasonable assurance about whether the financial statements are free of material misstatement. We have examined on a test basis evidence supporting the amounts and disclosures in the financial statements. We have also assessed the accounting principles used, significant estimates made and the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the accounting records and financial statements comply with Swiss law and the organisation's statutes.

We recommend that the financial statements submitted to you be approved.



KPMG Ltd  
William D. Laneville  
Auditor in Charge

Jennifer Mather

Geneva, May 19, 2008

## International AIDS Society

### Balance Sheet as at December 31 2007

(Figures are stated in US\$)

	NOTES	2007	2006
<b>Current Assets</b>			
Cash and Cash equivalents	3	5,673,539	6,630,200
C/A Toronto Local Host		-	197,941
Cash - Icasa		-	105,008
Cash - Leadership		255,645	547,487
Accounts Receivable	4	194,841	827,576
Prepaid expenses	5	95,167	50,000
		<b>6,219,192</b>	<b>8,358,212</b>
<b>Non-current Assets</b>			
Guarantee	6	81,695	55,269
Equipment		64,573	16,000
<b>TOTAL ASSETS</b>		<b>6,365,460</b>	<b>8,429,481</b>
<b>Current Liabilities</b>			
Accounts Payable	7	217,496	253,384
Fund ANRS		65,938	74,938
Accrued Expenses	8	561,137	772,525
Deferred Income	9	297,548	679,124
<b>Non-current Liabilities</b>			
Provision	10	20,576	-
<b>Total Liabilities</b>		<b>1,162,695</b>	<b>1,779,971</b>
<b>Funds &amp; Reserves</b>			
<b>Restricted Funds</b>			
Leadership Fund	11	254,135	554,135
Scholarship Reserve		258,100	158,100
IAS 2007 Sydney Conference		-	887,573
AIDS 2008 Mexico Conference		-258,828	696,598
IAS 2009 Cape Town Conference		-50,562	-830
AIDS 2010 / IAS 2011		-9,440	-5,312
Industry Liaison Forum		152,857	188,302
eJIAS		-16,909	-17,660
ICASA		-	105,008
EECAA		-	39,507
IAC Revolving Fund		2,000,000	2,000,000
		<b>2,329,353</b>	<b>4,605,420</b>
<b>Unrestricted &amp; IAS Designated Funds</b>			
IAS Conference Revolving Fund	12	650,000	250,000
IAS 20th Anniversary Reserve	13	101,000	-
General IAS Reserve for Future Conferences		540,000	540,000
General IAS Reserve	14	1,582,412	1,254,089
		<b>2,873,412</b>	<b>2,044,089</b>
<b>Total Funds &amp; Reserves</b>		<b>5,202,765</b>	<b>6,649,509</b>
<b>TOTAL LIABILITIES, FUNDS &amp; RESERVES</b>		<b>6,365,460</b>	<b>8,429,481</b>

## International AIDS Society

### Income and Expenditure Account for the year ended 31 December 2007

(Figures are stated in US\$)

	NOTES	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL	
		2007	2006	2007	2006	2007	2006
<b>Fund balance at January 1st</b>		<b>2,044,089</b>	<b>781,697</b>	<b>4,605,420</b>	<b>3,063,730</b>	<b>6,649,509</b>	<b>3,845,427</b>
<b>Revenues</b>							
Conferences Income		-	-	4,103,035	12,013,918	4,103,035	12,013,918
Membership dues	9	421,128	198,940	-	-	421,128	198,940
Sponsors		-	82,002	1,958,388	12,535,288	1,958,388	12,617,290
Donors		324,047	75,000	2,185,945	-	2,509,992	75,000
Project management fees		167,662	42,137	-	-	167,662	42,137
Others	15	1,082,791	551,099	-	117,971	1,082,791	669,070
<b>TOTAL REVENUES</b>		<b>1,995,628</b>	<b>949,179</b>	<b>8,247,368</b>	<b>24,667,177</b>	<b>10,242,996</b>	<b>25,616,355</b>
<b>Expenses</b>							
IAS Staff Salaries and Benefits		1,102,048	272,851	2,894,420	2,941,515	3,996,468	3,214,366
Legal fees		31,714	46,500	5,759	37,139	37,473	83,639
Consulting & Audit fees		143,532	78,916	170,283	88,535	313,815	167,451
Office expenses		224,892	116,102	474,462	533,351	699,354	649,453
Travel expenses		64,859	82,550	463,087	757,235	527,946	839,785
Governance retreat, strategic and exp.		278,818	112,049	24,943	1,781	303,761	113,830
Direct expenses		16,885	61,806	5,573,666	17,743,666	5,590,551	17,805,472
Other projects		12,772	36,562	49,012	-	61,784	36,562
Other expenses		33,747	32,923	151,195	5,016	184,942	37,940
Amortization of capital expenses		24,143	17,161	24,143	-	48,286	17,161
Exchange loss (-gain)		-68,384	-153,385	-6,256	-	-74,640	-153,385
<b>TOTAL EXPENSES</b>		<b>1,865,026</b>	<b>704,035</b>	<b>9,824,714</b>	<b>22,108,239</b>	<b>11,689,740</b>	<b>22,812,274</b>
<b>GROSS SURPLUS (-DEFICIT)</b>		<b>130,602</b>	<b>245,144</b>	<b>-1,577,346</b>	<b>2,558,938</b>	<b>-1,446,744</b>	<b>2,804,082</b>
Transfer to Unrestricted and Designated Funds		-21,263	-	21,263	-	-	-
- Revolving Fund		400,000	1,000,000	-400,000	-1,000,000	-	-
- Conference surplus		319,984	17,248	-319,984	-17,248	-	-
<b>Result after transfers</b>		<b>829,323</b>	<b>1,262,392</b>	<b>-2,276,067</b>	<b>1,541,690</b>	<b>-1,446,744</b>	<b>2,804,082</b>
<b>FUND BALANCE AT DECEMBER 31</b>		<b>2,873,412</b>	<b>2,044,089</b>	<b>2,329,353</b>	<b>4,605,420</b>	<b>5,202,765</b>	<b>6,649,509</b>

## International AIDS Society

### Notes to the Financial Statements for the year ended 31 December 2007

#### 1. Organization

International AIDS Society (the Society) was founded in 1988 and transferred from Stockholm, Sweden to Geneva Switzerland in June 2004.

With its headquarters in Geneva, and forty staff members (2006 : twenty-six), the Society is recognized under Swiss law as an international, non-governmental, non-profit organization. The Society is exempt from Swiss corporate taxation.

#### 2. Accounting Policies

The significant accounting policies are set out below.

##### a) Basis of Preparation and Statement of Compliance

The financial statements of the Society have been prepared on a basis consistent with its statutes and that complies with Swiss law and the accounting regulations of the Society. The Society's accounting policies and the format used for the presentation of its financial statements are designed to present accurately the conferences, programmes, and other activities of the Society.

The financial statements are presented in US Dollars (rounded to the nearest dollar), as the majority of the Society's activities are conducted in this currency.

##### b) Recognition of Income

Conference income, project management fees and other restricted income are recognized when paid.

Unrestricted revenue from donors and sponsors are recognized over the contract period.

Membership income is recognized in the period to which it relates. Membership income for future periods, which is received in advance, is deferred in the balance sheet.

##### c) Recognition of Expenditure

Payments to third parties are recognized when the commitment to pay has been made before the end of the year and the payment relates to the current year, and when there is either a legal or a constructive obligation to pay.

##### d) Foreign Currency

Transactions in currencies other than US Dollars are converted into US Dollars at rates that approximate the actual rates at the transaction date. Realized and unrealized exchange differences are reported in the income and expenditure account.

##### e) Equipment

Purchases of equipment are capitalized and then depreciated on a straight-line basis over 3 years.

##### f) Reclassification

Certain items in the reserves have been reclassified to restricted reserves following the decision taken by the Executive Committee.

The presentation of the prior year figures have been amended to aide comparability with the current year.

		2007	2006
<b>3. Cash and Cash equivalents</b>	<b>US\$</b>	<b>5,673,539</b>	<b>6,630,200</b>
Petty Cash	US\$	7,117	1,207
Bank accounts - current accounts	US\$	2,518,674	801,493
Deposits	US\$	3,147,748	5,827,500
The cash includes a guarantee deposit of US\$ 200,000 for business credit cards			
<b>4. Accounts Receivable</b>	<b>US\$</b>	<b>194,841</b>	<b>827,576</b>
Conferences: Various sponsors	US\$	-	480,118
Swiss VAT	US\$	47,279	132,933
Withholding tax	US\$	20,561	69,653
Other	US\$	127,001	144,872

		2007	2006
<b>5. Prepaid Expenses</b>	<b>US\$</b>	<b>95,167</b>	<b>50,000</b>
SI Quadrilatere (Rent 1st Quarter 2008)	US\$	95,167	-
Other Prepaid	US\$	-	50,000
<b>6. Guarantee</b>	<b>US\$</b>	<b>81,695</b>	<b>55,269</b>
The guarantee represents a deposit surety for the office rental blocked for S.I. Quadrilatere.			
<b>7. Accounts Payable</b>	<b>US\$</b>	<b>217,496</b>	<b>253,384</b>
Payable to ASHM	US\$	57,518	74,339
Other various payable	US\$	159,978	179,045
<b>8. Accrued Expenses</b>	<b>US\$</b>	<b>561,137</b>	<b>772,525</b>
Swiss VAT	US\$	4,626	32,096
Social Expenses	US\$	369,268	201,946
Accrued Conferences expenses	US\$	153,996	492,768
Other accrued expenses	US\$	33,247	45,715
<b>9. Deferred Income</b>	<b>US\$</b>	<b>297,548</b>	<b>679,124</b>
Current Deferred Income includes ILF sponsorship money received in advance US\$ 35,000 (2006: US\$ 12,000), a Donor US\$ 39,285 (2006: US\$ 225,000) and membership income US\$ 223,263 (2006: US\$ 442,124) received for the next years.			
<b>Detail for deferred membership income</b>			
Deferred income beginning period	US\$	442,124	129,852
Income received during the year	US\$	202,267	511,212
Income deferred to future periods	US\$	(223,263)	(442,124)
Recognized as revenue during the year	US\$	421,128	198,940
<b>10. Provision</b>	<b>US\$</b>	<b>20,576</b>	<b>-</b>
Provision for office restoration at end of lease term			
<b>11. Restricted Funds</b>			
All figures are in relation to funds received and reserved for specific programmes or projects. Concerning the future Conferences and e-JIAS, the negative amounts of US\$ 258,828 (Mexico), US\$ 50,562 (Cape Town), US\$ 9,440 (2010-2011) and US\$ 16,909 (e-JIAS) reflects expenditures that have yet to be covered by the income from the conferences and from the sponsors for e-JIAS.			
<b>12. IAS Conference Revolving Fund</b>	<b>US\$</b>	<b>650,000</b>	<b>250,000</b>
In accordance with the distribution policy regarding surplus/deficit at the IAS Conference, the IAS Governing Council has decided to set aside funds for future costs in the event of a cancelled or postponed conference or one with a reduced number of paid registrations. From the Sydney Conference surplus, US\$ 400,000 has been allocated to this revolving fund.			
<b>13. IAS 20th Anniversary Reserve</b>	<b>US\$</b>	<b>101,000</b>	<b>-</b>
Out of the operational surplus for 2007, it has been decided to allocate US\$ 101,000 to cover the costs for the IAS 20-year anniversary (estimated costs planned include US\$ 50,000 for a video, US\$ 20,000 for printed material and US\$ 31,000 for work).			
<b>14. General Reserve</b>	<b>US\$</b>	<b>1,582,412</b>	<b>1,254,089</b>
This General Reserve represents an increase of US\$ 328,323 in unrestricted operating funds for the year 2007, represented by a net surplus of US\$ 319,983 from Sydney conference 2007 and the surplus of IAS core activities for 2007 US\$ 8,339.			
<b>15. Revenues - IAS others</b>	<b>US\$</b>	<b>1,082,791</b>	<b>551,099</b>
Interest on deposits and current banks accounts	US\$	283,606	233,065
IAS Sweden	US\$	-	156,138
Release provision on Bangkok Conference	US\$	-	137,047
Swedish Administration (Income Tax)	US\$	83,409	-
Gouvernement of Canada (VAT)	US\$	260,920	-
KIT (Management Fee)	US\$	292,895	-
Other	US\$	161,961	24,849

## **International AIDS Society**

71 Avenue Louis Casai

1216 Cointrin

Geneva, Switzerland

Tel: +41 22 710 08 00

Fax: +41 22 710 08 99

Email: [info@iasociety.org](mailto:info@iasociety.org)

[www.iasociety.org](http://www.iasociety.org)

