The Board of the International Network on Hepatitis in Substance Users (INHSU) is pleased to present the Annual Report for the year 1 July 2018 - 30 June 2019.

This Report provides a comprehensive review of INHSU’s performance in relation to its strategic goals, as supported by its membership during the 2018/2019 financial year.

2018/2019 was a very successful year for INHSU, in which the Network continued to nurture and grow a global community that includes people living with viral hepatitis, people who use drugs, advocates, health care providers, programme managers, researchers, the pharmaceutical industry, and policy makers. INHSU has created a forum for these groups to come together to share perspectives, build knowledge and advocate for evidence-based policy focused on hepatitis C and drug use.

Our work over the past year has continued to support our aims of:

- Contributing to the development of scientific knowledge and the building of the evidence-base around health and the elimination of hepatitis C in communities of people who use drugs;
- Facilitating knowledge translation and the sharing of knowledge of researchers, practitioners and affected communities about the best ways to support good health in the community of people who use drugs, and promote the prevention and elimination of hepatitis C among people who use drugs;
- Educating health professionals, researchers, community organisations, people who use drugs and policy makers on hepatitis C prevention, screening, linkage to care, and treatment; and
- Advocating for evidence-based policy on hepatitis C and drug use, including the commitment to ensuring the voice of communities of people who use drugs are supported.

This has been promoted through activities including:

- Our annual Conference, which continues to grow and be supported by our global network of researchers, practitioners and user groups. In 2018, 741 attendees participated in the conference, an increase from 2017 (524 attendees);
- Education activities, which have been delivered across Canada and Europe. During the last year, 318 practitioners participated in workshops across these continents;
- Membership support, including knowledge sharing and the development of new ways to collaborate and connect with colleagues with similar interests and ideas. Over the reporting period INHSU had 1,129 members;
- Advocacy, including connection and collaboration with global partners working on the shared goal of better health for communities of people who use drugs.

This work is only possible due to the combined efforts of all our members, collaborators and steering committee members, whose work reflects a vibrant and dedicated network.

We would like to extend a special thanks to the Australasian Society for HIV, Viral Hepatitis and Sexual Health Medicine (ASHM) who continue to provide organisation and governance support to the Network.

As the Network enters its tenth year of operation, we celebrate our successes, reflect on our strengths, and work with our community to chart a future where everyone is able to access high quality, compassionate and equitable health care.
Organisation vision and structure

Vision
All people have access to high quality, compassionate, and equitable health care.

Values

Integrity
We act with trustworthiness, honesty and fairness.

Excellence and Innovation
We encourage new ways of thinking and strive to reflect best practice in all we do.

Respect
We value the input of all of those working in or affected by hepatitis and/or drug use. We believe that better decisions are made when all perspectives are shared and respected.

Collaboration
We value collaboration with other agencies and partners in our community. We understand that we can accomplish more when we work together to develop complimentary initiatives and resources.

Purpose
To create a global network that works with local partners to support health care workers, policy makers, researchers and people who use drugs to increase hepatitis C prevention and care among people who use drugs.

Objectives
• Support and facilitate scientific exchange and dissemination of knowledge
• Strive to educate health care workers, policy makers, researchers, and people who use drugs on hepatitis C prevention, screening, linkage to care, and treatment
• Seek to collaborate with other societies, government organisations, professional associations, community members, institutions and individuals to advocate for hepatitis C prevention and care among people who use drugs
Fulfilling our purpose: creating a global network through membership

Membership is core to our purpose of creating a global network that works with local partners to support health care workers, policy makers, researchers and people who use drugs to increase hepatitis C prevention and care among people who use drugs. It is the key way that individuals can be involved in INHSU and join this global community of clinicians, community members, researchers, clinical educators, activists, policy makers, and those working in drug and alcohol and addiction.

Members access a range of benefits such as access to new research, discounted rates to educational events and the annual conference, access to scholarships and other opportunities as well as the invitation to involved in the organisation’s governance. This includes participation at the General Assembly Meeting and becoming involved in governance structures including the Board of Directors and subcommittees of the Network.

Membership Activities

Key membership engagement activities that occurred through 2018/2019 included:

- Provision of a regular newsletter;
- Discounted access to the annual conference and other educational opportunities;
- Invitation to participate in the scholarship program with the annual conference;
- Invitation to nominate to the Board of Directors, and vote in the general election to the Board; and
- Invitation to participate in subcommittees, including the conference subcommittee and the educational subcommittee
Future Membership Engagement

As INHSU celebrates its first ten years of operation and as we look ahead to a global target of elimination of hepatitis C by 2030, INHSU will be looking at engaging with members to shape our direction and activities over the next ten years. We will be developing a new strategic plan in partnership with our members, with invitations to engage through activities including a membership survey, focus groups and engagement at the 2019 annual conference. It will build on feedback already provided to INHSU through activities including the 2017 membership survey.

Through the next period, INHSU is also looking to develop opportunities for members to come together to strengthen their knowledge and connection in areas of particular interests. The Board is establishing INHSU Prisons as the first of these groups.

INHSU is also looking at additional ways to provide opportunities for members to engage with scientific knowledge and strengthen connection with partners with shared interests and knowledge. New activities planned for 2019/2020 include additional symposium activities, access to journal publications, and engagement with civil society organisations working in the area of harm reduction and drug reform.
Supporting and facilitating scientific knowledge: providing a high quality annual conference

INHSU Conference 2018 Lisbon

The annual INHSU Conference provides an opportunity for INHSU to support and facilitate scientific exchange and dissemination of knowledge. This annual event continues to grow and evolve. Over the last four years, the organisation has seen significant growth in registrations, abstracts submitted and the provision of scholarships to attend the conference.

INHSU particularly values the contribution and input of community members, and once again collaborated with the Correlation European Harm Reduction Network, who organised a Community Summit, to bring together researchers, health and community workers, medical staff, patients, and advocates to connect, share perspectives and learnings, identify priority actions and develop a shared agenda.

There has also been a commitment to ensuring community voices and perspectives are integrated into the Conference program and is valued as a key part of the evidence base around better health for communities of people who use drugs.

INHSU Conference Attendance

<table>
<thead>
<tr>
<th>Year</th>
<th>Total attendees</th>
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<tbody>
<tr>
<td>2009</td>
<td>Zurich: 180</td>
</tr>
<tr>
<td>2010</td>
<td>Brussels: 185</td>
</tr>
<tr>
<td>2011</td>
<td></td>
</tr>
<tr>
<td>2012</td>
<td>Munich: 224</td>
</tr>
<tr>
<td>2013</td>
<td></td>
</tr>
<tr>
<td>2014</td>
<td>Sydney: 345</td>
</tr>
<tr>
<td>2015</td>
<td></td>
</tr>
<tr>
<td>2016</td>
<td>Oslo: 410</td>
</tr>
<tr>
<td>2017</td>
<td>Jersey City: 524</td>
</tr>
<tr>
<td>2018</td>
<td>Lisbon: 741</td>
</tr>
</tbody>
</table>
INHSU 2018 Conference: Lisbon

- 741 attendees
- 147 posters
- 329 abstracts submitted
- 47 scholarships
- 5 plenary sessions
- 12 proffered paper sessions
- 14 discounted registrations

Delegate Profile:
- Researchers
- Health Care Practitioners
- Policy Makers / Public Health
- Community
- Other

51 Countries Represented

INHSU 2018
7th International Symposium on Hepatitis Care in Substance Users
Lisbon, Portugal
19 – 21 September 2018
www.inhsu2018.com
Hepatitis C Education Program

Since 2016, INHSU has collaborated with the Australasian Society for HIV, Viral Hepatitis and Sexual Health Medicine (ASHM) and the Kirby Institute at the University of New South Wales, Sydney to deliver hepatitis C education globally.

Supported through unrestricted education grants from AbbVie, Gilead Sciences and Merck, the Hepatitis C in Primary Care and Drug and Alcohol Settings Education Program provides health care practitioners with the knowledge and skills to test for, treat and manage hepatitis C beyond hospital settings.

Thus far, the program has been successfully implemented in Belgium, Canada, France, Portugal, the United Kingdom, Spain and Switzerland, with projects underway in Germany, Italy and Sweden. Over 820 participants have been trained since the inception of this project. As part of this, in the 2018/19 financial year, 318 participants were trained via workshops delivered in Canada, France, Portugal and Switzerland.

Program delivery

Country specific online learning modules introducing the learner to topics related to epidemiology, natural history, assessment, management and treatment of hepatitis C.

Full day interactive face-to-face workshop enabling practical and collaborative application of concepts and theory through case discussions, facilitated by experts in the field of hepatitis C.

Tailored capacity strengthening toolkit providing participants with practical tools with which to implement hepatitis C testing and treating processes in their setting.

The education program has been successfully implemented in Belgium, Canada, France, Portugal, the UK, Spain and Switzerland, with projects underway in Germany, Italy and Sweden.

Education Program developed in partnership with: ASHM, UNSW and Kirby Institute.
The Program was tailored for delivery in Canada in 2017 in collaboration with CanHepC, CATIE, the Canadian Association for the Study of the Liver, the University Health Network and a local Expert Steering Committee comprised of prominent health professionals working in hepatitis C (HCV) and the drug and alcohol sector. The Program is accredited for CME by the College of Family Physicians Canada, the Royal College of Physicians and Surgeons of Canada and the Canadian Association for the Study of the Liver.

After a successful first year implementing the program in 2017, 4 additional workshops were conducted in 2018. In response to the great interest in the workshop ran adjacent to the Canadian Society of Addiction Medicine (CSAM) Annual Meeting and Scientific Conference in Niagara Falls in 2017, it was decided to run workshops adjacent to sector conferences where possible to maximise the access for the target audience. The workshops were thus held alongside the Western Canada Addictions Forum in Kelowna, BC; the Stimulus: Drugs, Policy and Practice Conference in Edmonton, AB; and again, as part of the CSAM annual meeting, in 2018 held in Vancouver, BC. A fourth independent workshop was held in Regina, SK, by recommendation of the Program steering committee and stakeholders. Workshop planning is underway for a further 6 workshops to be held in 2019.
Learning Outcomes

01. Demonstrate understanding of screening, treatment and monitoring decisions in hepatitis C care

02. Describe ways of engaging clients attending drug and alcohol settings in hepatitis C care

03. Conduct and interpret baseline assessment including assessing liver disease severity and screening for potential drug-drug interactions, evaluation patient treatment readiness and manage associated co-morbidities

04. Review treatment algorithms for approved DAAs and select the best treatment regimen/option based on genotype, treatment experience, stage of fibrosis and other factors such as concurrent co-morbidities

05. Describe approved antiviral therapy regimens for hepatitis C and develop a treatment plan for a range of clinical scenarios

06. Describe recommended on-treatment monitoring and post-treatment follow up protocols

07. Recognize risk factors, clinical signs, symptoms and complications of advanced liver disease and manage or refer to specialist care appropriately

Feedback

“I feel more confident in my ability to not only monitor patients during, and post treatment, but also in my ability to initiate treatment in newly diagnosed patients, especially in the context of comorbidity. I’ll definitely be incorporating HCV care into my regular practice.”

“This [workshop] was fantastic. Practical and comprehensive. It took a complex topic and made it clear. Providing me the motivation & confidence to start doing this, when I was hesitant before. Well done.”
Commencing in 2017, the Program was tailored for delivery in France by a local expert steering committee and endorsed by Fédération Addiction and Fédération Française Addictologie. Development began late 2017, and 6 face-to-face workshops were conducted from June 2018 to March 2019. A further 5 workshops are planned for the 2019 period.

Confidence

Participants were assessed pre- and post-course through a self-reported questionnaire on their knowledge of, attitudes towards, and confidence to test for, manage and treat HCV. In addition, the pre-course questionnaire collected self-reported clinical practice data regarding patient load, testing and prescribing practices. The post-course survey provided participants the opportunity to provide feedback on whether the Program met their learning needs.

Overall, the proportion of participants reporting to be confident or very confident increased by an average percent change of 84% across all the 7 core competencies from pre- to post-workshop.

The greatest percentage increase from pre- to post-workshop was in confidence to advise patients about new therapies for HCV. Only 28% reported confident or very confident pre-workshop, compared to 88% post-workshop, a percentage increase of 185%.

Confidence in advising patients about new therapies for HCV

<table>
<thead>
<tr>
<th>Confidence Level</th>
<th>Pre</th>
<th>Post</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not at all</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Have slight knowledge, skills or confidence</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Average competence amongst my peers</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Confident and competent</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Very confident and competent</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Feedback

“I will be more comfortable to independently start to manage HCV cases myself. I no longer feel obligated to talk to a hepatologist about simple cases.”

“This training will allow me to directly treat patients who would otherwise not have access to HCV treatment.”
Three face-to-face workshops have been delivered in Switzerland since the program’s inception in 2017. Two workshops were held in 2018 in Zurich and Lausanne (June and October respectively). A total of 44 health professionals attended the face-to-face workshops.

The Program was developed and delivered in collaboration with Infodrog, the Swiss Association for the Medical Management in Substance Users (SAMMSU), ARUD Centres for Addiction Medicine, Ingrado Addiction Services, CHUV University Hospital and L’Association Vaudoise de Médecins concernés par les addictions (AVMCA). The Program is accredited by the Swiss Society of General Internal Medicine and the Swiss Society of Gastroenterology. ASHM and INHSU collaborate with local partners to increase the reach and impact of the Education Program. The workshop in Lausanne was delivered as a joint event facilitated by a local partner, Infodrog. This workshop attracted the largest number of participants, highlighting the benefit of close collaboration with local organisations. ASHM and INHSU will continue to work with Infodrog and SAMMSU, to further disseminate the Program in Switzerland. An additional 4 workshops are planned for the 2019 period.

Participants by location

Feedback

“Interesting structure with the online module and then an interactive workshop. This, along with the repetition, made the knowledge easy to remember.”

“Competent, clear communicators, climate of open discussion.”

“My practices in HCV prevention and management [will be] more efficient, targeted and relevant as they will be based on a greater understanding.”
Development of the Portuguese Program began in August 2018, with three face-to-face workshops conducted across Portugal in March 2019. A range of professions attended, the most common being Nurses at 37%, Doctor (other) at 13% and Psychologists at 12%. Participants were asked to fill in an evaluation prior to and post course to evaluate changes in confidence and competence.

When asked whether this program contributed to enhancing their knowledge, 98% either agreed or strongly agreed, with 93% stating the activity was entirely relevant to their place of work. Further data analysis will be undertaken as well as 6-month post course survey to ascertain whether changes in confidence are sustained over time.

Endorsing partners:
- Administração Regional de Saúde de Lisboa e Vale do Tejo
- Ares do Pinhal
- Associação Nacional das Farmácias
- Associação Portuguesa de Enfermeiros de Endoscopia e Gastrenterologia
- Associação Portuguesa para o Estudo das Drogas e das Dependências
- Associação Portuguesa para o Estudo do Fígado
- Associação Portuguesa de Medicina Geral e Familiar
- CRESCER
- Grupo de Activistas em Tratamento
- Ordem dos Médicos
- SOS Hepatites
- Sociedade Portuguesa de Gastrenterologia
- Sociedade Portuguesa de Medicina Interna
- Sociedade Portuguesa de Medicina do Trabalho

Feedback

“Very important to update knowledge and new approaches to treatment. Good dynamic and interaction. Many thanks.”

“It [the Program] undoubtedly increased my knowledge about Hepatitis C. There were even parts that I was unaware of. It will help me to provide quality information to my patients and refer them in the best way possible.”

“It [the Program] allows me to significantly improve the quality of the information I provide to the patients and to encourage them to receive treatment.”
Promoting improved hepatitis C prevention and care among people who use drugs: our partnership, advocacy and policy development work

Engaging in the global conversation about hepatitis C prevention and care
INHSU has participated in a range of Symposiums, “Think Tanks” and Workshops in partnership with organisations with shared values and are working to achieve common goals.

Over the last twelve-month period, activities have included:

• Jointly hosting the INHSU/UNITE Policy Day at the INHSU Conference in Lisbon, Portugal in October 2018
• Jointly hosting the INHSU-EASL Think Tank ‘Addressing drug user health to achieve HCV elimination?’ at the International Liver Conference in Vienna, Austria in April 2019
• Hosting an HCV Satellite Symposium on ‘Integrating HCV Care in Harm Reduction Settings’ at Harm Reduction Conference in Porto, Portugal in April 2019
• Hosting a session on HCV at the 2019 International Society for Study of Drug Policy Conference in Paris, France in May 2019

This work has resulted in important avenues for knowledge sharing and information exchange which have also served to enhance advocacy efforts.

Leading global advocacy efforts: INHSU / UNITE joint global declaration to eliminate hepatitis C in people who use drugs
In association with the 2018 Conference (INHSU 2018), a Joint Action Policy Day was held at the Portuguese National Parliament, co-hosted by INHSU and the UNITE Network, a global network of Parliamentarians committed to ending infectious diseases as a global health threat. The session focused on integrating drug user health, drug policy, and hepatitis C prevention and care for people who use drugs, and brought together a community of people working together to eliminate hepatitis C.

The meeting ended with the launch of the ‘Global Declaration to Eliminate Hepatitis C in People Who Use Drugs: A call for political leaders to take action’. This declaration was supported by a wide range of organisations.

Facilitating joint work: the INHSU / EASL Think Tank: Addressing drug user health to achieve hepatitis C elimination
As part of the International Liver Conference in Vienna, Austria, INHSU worked with European Association for the Study of the Liver (EASL) to deliver a Think Tank workshop on addressing drug user health to achieve hepatitis C elimination. At the session, stakeholders from key international societies and government engaged in discussion around the health care issues which are faced by people who inject drugs and the barriers around promoting hepatitis C testing, treatment and care. It also provided a community perspective about the importance of taking a public health approach to drug use and drug-related harms (including the importance of harm reduction and potential role of decriminalization), and how this intersects with efforts to enhance hepatitis C prevention, testing, linkage to care and treatment for people who use drugs. It brought together leading international organisations focused on HCV, substance use, and global health to discuss the different perspectives relevant to these issues through panel discussions. The Think Tank provided an opportunity to discuss opportunities for fostering inter-association collaboration to better achieve the integration of care for HCV and substance use among people who use drugs while pursuing HCV elimination by 2030.

Contributing to good clinical practice: EASL Clinical Guidelines on recommendations on treatment of hepatitis C
Contributing to the global discussion around the appropriate treatment of hepatitis C based on strong evidence, particularly for people who inject drugs is a core role of INHSU. Over the last period, INHSU has actively engaged in policy work with a range of organisations including advocating to ensure the needs of people who inject drugs were included in the EASL clinical guidelines on Recommendations on Treatment of Hepatitis C. This was published in 2018.
Leading and sustaining our organisation - good governance, financial stewardship and organisational excellence

Governance Arrangements
The General Assembly Meeting of Members is the highest decision-making body of the organisation. The Governing Board are an elected body responsible for ensuring the functions of the organisation are performed efficiently and with the maximum benefit to members.

The organisation is supported by an Executive, responsible for managing the organisation’s activities and operations. The Executive works in partnership to ensure activities meet the vision, purpose and values of the organisation. Currently, this position is held by the Australasian Society for HIV, Viral Hepatitis and Sexual Health Medicine (ASHM) who provide organisation support to INHSU.

Specific activities, such as the Education Program and Annual Conference, are led by Steering Committees with an interest in the content area. Committees are guided by the Executive.

Governing Board
The Board is the stewards of our organisation and entrusted by the membership to guide the strategic direction of the organisation and oversee operations. Following the change to the statutes of the organisation in 2017, two additional members Ms Jude Byrne and Erika Castro were elected to the Board at the 2018 General Assembly.

Jason Grebely (President), The Kirby Institute, UNSW Sydney
Jason is a Professor in the Viral Hepatitis Clinical Program at the Kirby Institute, UNSW Sydney.

Julie Bruneau (Vice President / Secretary), Université de Montréal
Julie is Professor in the Department of Family and Emergency Medicine at Université de Montréal, and Adjunct Professor at the Family Medicine Department, McGill University. She is currently Head of the Primary Care Department at the Centre Hospitalier de l’Université.

Jude Byrne, AIVL
Jude has over three decades working in peer based drug user organisations developing and implementing education campaigns and materials on HCV prevention testing and treatment for the injecting community.

Erika Castro, HepC Virtual Clinic
Erika is an internal and addiction medicine specialist working as part-time private physician and project leader of the hepatitis C microelimination strategy in her region.

Margaret Hellard, Burnet Institute
Professor Margaret Hellard is the Deputy Director at the Burnet Institute, Head of Hepatitis Services in the Department of Infectious Disease at The Alfred Hospital and an Adjunct Professor of Infectious Diseases Epidemiology at Monash University in Melbourne, The Doherty Institute and Melbourne School of Population and Global Health, University of Melbourne.
Operational Management Arrangements
As has been the case for a number of years, INHSU has a formal arrangement with the Australasian Society for HIV, Viral Hepatitis and Sexual Health Medicine (ASHM) to provide organisation and governance support to the network.

Summary of financial performance
Audited financial statements have been completed and are provided with this annual report. A summary of INHSU’s financial performance over the last financial year has seen the continuation of strong financial management and resulted in a secure financial position.

Matt Hickman, University of Bristol
Matt Hickman is Professor in Public Health and Epidemiology, Head of Population Health Sciences, and Deputy Director of Bristol Medical School at University of Bristol. He is the director of NIHR Health Protection Research Unit on Evaluation of Interventions, and a member and co-investigator of NIHR School of Public Health Research.

Alain Litwin (Vice President / Secretary), Clemson University, University of South Carolina School of Medicine-Greenville, and Prisma Health
Alain is Professor of Medicine at University of South Carolina School of Medicine-Greenville and Clemson University and Executive Director of the Addiction Research Center. He is board certified in internal medicine and addition medicine.

Natasha Martin (Treasurer), University of California San Diego
Natasha is an Associate Professor in the Division of Infectious Diseases and Global Public Health in the Department of Medicine at the University of California San Diego. She is also an Honorary Senior Lecturer at the University of Bristol.

Håvard Midgard, Oslo University Hospital
Håvard Midgard is a specialist in internal medicine and gastroenterology/hepatology at Oslo University Hospital, Norway. He has a PhD on management of HCV infection among PWID. Håvard’s main research interests include HCV epidemiology, models of care, and reinfection.

Tracy Swan, Independent Consultant
Tracy has been active in HIV-related work since 1990; she added hepatitis C in 1998. She has delivered services at community health centers, hospitals, syringe exchange and addiction treatment programs, and worked to optimize drug development and access to medicines.

Finance performance 2018/2019

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<tr>
<th></th>
<th>FY17/18</th>
<th>FY18/19</th>
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<tbody>
<tr>
<td>Income</td>
<td>€0</td>
<td>€800,000</td>
</tr>
<tr>
<td>Net Profit</td>
<td>€200,000</td>
<td>€400,000</td>
</tr>
<tr>
<td>Net Assets</td>
<td>€400,000</td>
<td>€600,000</td>
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Full financial audit results

International Network on Hepatitis in Substance Users INHSU, Zürich
BALANCE SHEET AS AT JUNE 30, 2019
(with 2018 comparative figures)

<table>
<thead>
<tr>
<th>Notes</th>
<th>30.06.2019 EUR</th>
<th>30.06.2018 EUR</th>
<th>30.06.2019 CHF</th>
<th>30.06.2018 CHF</th>
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<tr>
<td><strong>ASSETS</strong></td>
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<tr>
<td>Cash and cash equivalents</td>
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<td>63'161</td>
<td>279'838</td>
<td>75'889</td>
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<tr>
<td>Trade receivables</td>
<td>552'122</td>
<td>82'165</td>
<td>63'278</td>
<td>98'721</td>
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<tr>
<td>Other receivables</td>
<td>30'009</td>
<td>30'009</td>
<td>34'393</td>
<td>36'056</td>
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<tr>
<td>Prepaid expenses and accrued income</td>
<td>573</td>
<td>8'449</td>
<td>657</td>
<td>82'241</td>
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<tr>
<td><strong>Total current assets</strong></td>
<td>329'959</td>
<td>243'784</td>
<td>378'166</td>
<td>292'907</td>
</tr>
</tbody>
</table>

| **Total assets**             | 329'959        | 243'784        | 378'166        | 292'907        |

| **LIABILITIES**              |                |                |                |                |
| Trade creditors              | 559'956        | 20'956         | 64'131         | 2'517          |
| Other liabilities            | -              | 79'940         | -              | 96'048         |
| Accrued expenses             | 4'700          | 4'000          | 5'387          | 4'806          |
| **Total current borrowed capital** | 60'656         | 86'035         | 69'518         | 103'371        |

| Balance carried forward      | 157'749        | 89'040         | 189'536        | 97'936         |
| Currency translation adjustment | -              | -              | -              | 11'694         |
| Profits of the period        | 1'11'554       | 6'17'090       | 1'19'112       | 79'906         |
| **Total net assets**         | 269'303        | 157'749        | 308'648        | 189'536        |

| **Total liabilities**        | 329'959        | 243'784        | 378'166        | 292'907        |
## International Network on Hepatitis in Substance Users INHSU, Zürich

**PROFIT AND LOSS ACCOUNT FOR THE PERIOD ENDED JUNE 30, 2019**  
(with 2018 comparative figures)

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<thead>
<tr>
<th>Notes</th>
<th>From 01.07.2018 to 30.06.2019 EUR</th>
<th>From 01.07.2017 to 30.06.2018 EUR</th>
<th>From 01.07.2018 to 30.06.2019 CHF</th>
<th>From 01.07.2017 to 30.06.2018 CHF</th>
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<tr>
<td>Membership fees</td>
<td>15'830</td>
<td>35'180</td>
<td>18'207</td>
<td>40'913</td>
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<tr>
<td>Management fees</td>
<td>16'325</td>
<td>74'092</td>
<td>18'776</td>
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<td>Sponsorship fees</td>
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<td>406'981</td>
<td>1'126'744</td>
<td>473'302</td>
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<td>Surplus of conferences</td>
<td>163'753</td>
<td>9'009</td>
<td>188'339</td>
<td>10'477</td>
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<td><strong>Total operating income</strong></td>
<td><strong>1'175'565</strong></td>
<td><strong>525'262</strong></td>
<td><strong>1'352'066</strong></td>
<td><strong>610'888</strong></td>
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<tr>
<td><strong>Operating expenses</strong></td>
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<td></td>
<td></td>
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<tr>
<td>Administration expenses</td>
<td>3.5.</td>
<td>47'142</td>
<td>48'111</td>
<td>54'220</td>
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<td>Other operating expenses</td>
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<td>979'654</td>
<td>407'423</td>
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<td>Staff costs</td>
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<td><strong>Total operating expenses</strong></td>
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<td><strong>455'534</strong></td>
<td><strong>1'223'179</strong></td>
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<tr>
<td><strong>Operating profit</strong></td>
<td><strong>112'062</strong></td>
<td><strong>69'728</strong></td>
<td><strong>128'887</strong></td>
<td><strong>81'121</strong></td>
</tr>
<tr>
<td><strong>Financial income / (costs)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Exchange rate, net loss</td>
<td>(210)</td>
<td>(606)</td>
<td>(242)</td>
<td>(796)</td>
</tr>
<tr>
<td>Financial costs</td>
<td>(256)</td>
<td>(333)</td>
<td>(343)</td>
<td>(587)</td>
</tr>
<tr>
<td><strong>Total financial income / (costs)</strong></td>
<td><strong>(508)</strong></td>
<td><strong>(1'019)</strong></td>
<td><strong>(585)</strong></td>
<td><strong>(1'185)</strong></td>
</tr>
<tr>
<td>Currency translation adjustment</td>
<td>-</td>
<td>-</td>
<td>(9'100)</td>
<td>-</td>
</tr>
<tr>
<td><strong>Profit of the period</strong></td>
<td><strong>111'554</strong></td>
<td><strong>68'709</strong></td>
<td><strong>119'112</strong></td>
<td><strong>79'906</strong></td>
</tr>
</tbody>
</table>
International Network on Hepatitis in Substance Users INHSU, Zürich

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019

1. General information

International Network on Hepatitis in Substance Users (INHSU), Zürich is an Association (so called “Verein” under Swiss Code of Obligation) established on October 20, 2010 and registered in the Swiss Register of Commerce on December 17, 2010 with the purpose to improve the knowledge exchange, knowledge translation, and advocacy focused on hepatitis C prevention and care with people who use drugs. In particular the Association aims to support and facilitates scientific exchange and dissemination of knowledge among specialists, strives to educate international health professionals, researchers, community organisations, people who use drugs and policy makers on hepatitis C prevention, screening, linkage to care, and treatment among people who use drugs and seeks to collaborate with other societies, government organisations, professional associations, community members, institutions and individuals to advocate for hepatitis C prevention and care among people who use drugs.

The Association is established in Schützengasse 31, 8001 Zürich, Switzerland.

2. Key accounting and valuation principles

These financial statements have been prepared in accordance with the requirements of Swiss law (Swiss Code of Obligations) and the articles of incorporation.

The main accounting and valuation principles used are described as follows.

Functional currency and conversion of the financial statements

The Association’s functional and presentation currency is EUR.

Consequently, as required by Swiss law, these financial statements present also the comparative figures in CHF under the following rules:

- Equity: historical exchange rate;
- Balance sheet: closing exchange rate at June 30, 2019 of EUR/CHF 1.14610 (June 30, 2018: EUR/CHF 1.20150);

Conversions of foreign currency items

Transactions in foreign currencies are converted in EUR at the exchange rate on the day the transaction takes place. Monetary assets and liabilities denominated in foreign currencies are converted into EUR accounts at the exchange rate on the balance sheet date. Any profits or losses resulting from the conversion are recorded in the profit and loss account.

Non-monetary assets and liabilities in foreign currencies are converted at the foreign exchange rate at the time of the transaction. Any foreign exchange profits resulting from the conversion at the exchange rate on the balance sheet date are deferred in the balance sheet whereas exchange losses are recorded in the profit and loss account.

Cash and cash equivalents

Cash and cash equivalents are recorded at their nominal value.

Trade receivables and Other receivables

Trade receivables and Other receivables are presented at their nominal value.

If a debtor is considered unlikely to be able to pay the debt, a value adjustment is made.

Prepaid expenses and accrued income

Prepaid expenses and accrued income are recorded at their nominal value.
Trade creditors and Other liabilities
Trade creditors and Other liabilities are recorded at their nominal value.

Accrued expenses
Accrued expenses are recorded at their nominal value.

Taxes
According to the Swiss tax authorities the Association is tax-exempt.

Revenue recognition
The Association finances its activities through annual membership fees, sponsorship fees and conferences.

3. Information relating to items on the balance sheet and profit and loss account

3.1. Cash and cash equivalents

The item includes bank account balances for EUR 244,166, equivalent to CHF 279,840 as at June 30, 2019 (June 30, 2018: EUR 83,161 equivalent to CHF 75,889).

3.2. Other receivables

The caption, amounting to EUR 30,009 equivalent to CHF 34,393 as at June 30, 2019, relates to receivables for conference seed funding (June 30, 2018: EUR 30,009 equivalent to CHF 36,056).

3.3. Prepaid expenses and accrued income

Prepaid expenses amounting to EUR 573 equivalent to CHF 657 as at June 30, 2019 (June 30, 2018: EUR 68,449 equivalent to CHF 82,241) mainly relate to amounts paid in advance for insurances. In the year to June 30, 2018 prepaid expenses related to amounts paid to the Australian Society for HIV, Viral Hepatitis and Sexual Health Medicine (ASHM) for education courses.

3.4. Accrued expenses

As at June 30, 2019, the caption amounts to EUR 4,700 equivalent to CHF 5,387 and mainly relates to audit and accounting expenses (June 30, 2018: EUR 4,000 equivalent to CHF 4,806).
International Network on Hepatitis in Substance Users INHSU, Zürich

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019

3.5. Administration expenses

This caption can be split as follows:

<table>
<thead>
<tr>
<th>From 01.07.2016 to 30.06.2019 EUR</th>
<th>From 01.07.2017 to 30.06.2018 EUR</th>
<th>From 01.07.2018 to 30.06.2019 CHF</th>
<th>From 01.07.2017 to 30.06.2018 CHF</th>
</tr>
</thead>
<tbody>
<tr>
<td>Governance and planning</td>
<td>11'220</td>
<td>11'836</td>
<td>12'305</td>
</tr>
<tr>
<td>Bookkeeping and financial management</td>
<td>7'920</td>
<td>10'500</td>
<td>9'109</td>
</tr>
<tr>
<td>Website maintenance</td>
<td>3'032</td>
<td>5'550</td>
<td>3'487</td>
</tr>
<tr>
<td>Membership administration</td>
<td>4'839</td>
<td>5'207</td>
<td>5'566</td>
</tr>
<tr>
<td>Insurance expenses</td>
<td>6'463</td>
<td>4'775</td>
<td>7'433</td>
</tr>
<tr>
<td>Consulting &amp; Professional service fees</td>
<td>5'825</td>
<td>4'050</td>
<td>6'700</td>
</tr>
<tr>
<td>Travel and accommodation expenses</td>
<td>2'553</td>
<td>3'986</td>
<td>2'936</td>
</tr>
<tr>
<td>Various expenses</td>
<td>5'290</td>
<td>2'505</td>
<td>6'084</td>
</tr>
<tr>
<td><strong>Total administration expenses</strong></td>
<td><strong>47'142</strong></td>
<td><strong>48'111</strong></td>
<td><strong>54'220</strong></td>
</tr>
</tbody>
</table>

3.6. Other operating expenses

The caption, amounting to EUR 979,654 equivalent to CHF 1,126,741 as at June 30, 2019 (June 30, 2018: EUR 407,423 equivalent to CHF 473,816) mainly relates to expenses for the funding of INHSU projects.

3.7. Staff costs

During the year ASHM engaged an employee on behalf of INHSU to work on INHSU strategy and operational matters. Whilst the related employment costs have been recorded as Staff Costs in this Financial Report, the employee’s contract is with ASHM and is subject to Australian workplace law.
Independent auditor's report to the members of International Network on Hepatitis in Substance Users (INHSU), Zurich

I have audited the statutory financial statements of INHSU which comprise:

the balance sheet as at June 30, 2019
the profit and loss account for the period ended June 30, 2019
the notes to the financial statements for the year ended June 30, 2019

In my opinion, the statutory financial statements of INHSU:

give a true and fair view of the state of INHSU's affairs as of June 30, 2019 and of its profit of the period ended June 30, 2019
have been properly prepared in accordance with Swiss GAAP.

Dipl. Oec. Christa Berchtold (auditor)

DE-78239 Rielasingen

Zurich, July 31, 2019