The Board of the International Network on Hepatitis in Substance Users (INHSU) is pleased to present the Annual Report for the year 1 July 2017 - 30 June 2018.

This Report provides a comprehensive review of INHSU’s performance in relation to its strategic goals, as supported by its membership.

We hope that this report highlights INHSU’s commitment to scientific knowledge exchange, knowledge translation, and advocacy on hepatitis C prevention and care for people who use drugs.

We are grateful for the combined efforts of all our members, collaborators and steering committee participants whose work reflects a vibrant and dedicated network.

We would like to extend 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.

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

INHSU Governance
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.
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.

Organisational Structure

General Assembly of Members

Governing Board

Executive

Education Steering Committee

Conference Secretariat

In-country Steering Committees

Conference Organising Committee
The INHSU membership program seeks to be inclusive and collaborative, drawing together members representing a wide-range of expertise: clinicians, community members, researchers, clinical educators, activists, policy makers, and those working in drug and alcohol and addiction.

The number of members registered as of 30 June 2018 was 760, an increase from 114 in June 2017. By continuing to expand the network, together we can increase knowledge sharing on an international scale.

**Membership**

- **760 members**
- **29 countries**

**Top 5 professional affiliations**

- **30%** Physician
- **23%** Nurse
- **12%** Researcher
- **6%** Director of Programs / Services
- **5%** Drug and Alcohol Practitioner

*Other affiliations include: Coordinator / Project Officer for Programs / Services, Industry Representative, Community / Peer Worker, Pharmacist, Public Health / Policy, Social Worker, Psychiatrist and others*

**Key member engagement activities this year**

- Quarterly member newsletter
- Member survey
- Call for Board nominations
INHSU surveyed members to garner feedback on current activities, gain insight into member expectations and areas of interest, and seek ideas for further activities and organisational growth.

The survey was circulated to all current members (316) via email on the 6th December 2017, with two subsequent requests for completion (13th December and 15th February).

75 members responded to the survey (24% of total members).

The Board has reviewed the results of the survey and will continue to incorporate member feedback into decision making and strategic planning.

The survey comprised 32 questions in 7 sections:
1. About You
2. Communication with Members
3. INHSU Organisation and Governance
4. INHSU Conference
5. Where should INHSU Focus its Efforts? Education
6. Where should INHSU Focus its Efforts? Policy and Advocacy
7. Net Promoter Score and Final Suggestions

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**2017 Member Survey - Key Results**

**Key Survey Results**

- What do you value most about INHSU membership?
  - Feel like I am part of a broad community of action
  - Supporting an organisation whose values align with my own
  - Reduced conference rate
  - Regular member newsletter
  - Ability to vote at the annual general meeting and influence the organisation direction
  - 26%
  - 19%
  - 15%
  - 14%

- Which professional groups should INHSU focus on providing education programs for?
  - 90% Addiction / Harm Reduction Clinic Front Line Staff
  - 86% GPs
  - 84% Nurses
  - 59%
  - 35%
  - 6%

- How likely is it that you would recommend INHSU membership to someone similar to you?
  - 0 to 6 (out of 10)
  - 7 to 8 (out of 10)
  - 9 to 10 (out of 10)
  - 35%
  - 59%
  - 6%
  - 26%
  - 19%

- What information are you interested in receiving from INHSU?
  - 81% journal articles on hepatitis specifically focused on people who use drugs.
  - 74% information regarding advocacy on increasing access to hepatitis care for people who use drugs.

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**Further member feedback**

“The conference was a great opportunity to learn from international colleagues. Being a member is a great way to stay in the loop with what’s happening in hep C and drug user health around the world.”

“I am happy to see a movement focusing on hepatitis and drug use that is led by scientist activists. Coming from HIV, I had the impression this was missing. INHSU very nicely fills that gap.”

“Extraordinary and unique organisation”

“Amazing development of the organisation in the past 3 years! Congrats”

“It appears to me that INHSU has been governed and guided well over the years and has been genuine in working with the affected community.”
Board of Directors

The role and responsibility of the INHSU Board is to ensure the functions of the Network are performed efficiently and with maximum benefit to members and the communities we represent.

Jason Grebely (President) is an Associate Professor and NHRMC Career Development Fellow in the Viral Hepatitis Clinical Program at the Kirby Institute, UNSW Australia. Jason’s research has contributed to understanding the epidemiology and natural history of HCV; evidence supporting the care of HCV among PWUD; the development of international recommendations for the management of HCV among PWUD; and has informed state-based, national, and international strategies for viral hepatitis.

Philip Bruggmann is an Internal Medicine Specialist and has been Head of Internal Medicine at Arud in Zürich, Switzerland since 2003. Arud runs 4 outpatient clinics for addiction medicine that provide an interdisciplinary care setting with substitution treatment, psychiatric and psychosocial therapy, and a full range of hepatits and HIV care. Philip serves as Head of the Executive Board of Swiss Experts in Viral Hepatitis (SEVHep). In this function he leads the project of the Swiss Hepatitis Strategy. He is a founding member and former president of INHSU. Philip is also a Privatdozent at the University of Zürich, where his main research focus is hepatitis C care for people who use drugs.

Julie Bruneau is a Professor in the Department of Family and Emergency Medicine at Université de Montréal. She is currently Head of the Primary Care Department at the Centre Hospitalier de l’Université de Montréal (CHUM). She is the principal investigator of HEPCO, an ongoing cohort of HCV-seronegative injectors followed to identify factors associated with HCV transmission. Over the past 20 years, her research contributed to a better understanding of factors impeding and facilitating harm reduction efforts, such as syringe exchange and Opioid Agonist Therapy (OAT) among people who use drugs. She is recognized as a leader in addiction medicine in Canada, and was central in the development of the Opiate Agonist Treatment (OAT) and Syringe Distribution Program networks in Quebec. At the CHUM, she implemented what became the largest academic mental health and addiction medicine facility in the province, where she is still practicing. Julie also established a multidisciplinary program for HCV treatment of active and recent injectors, and has clinical experience in the management of HCV among active drug users.

Olav Dalgard is a Consultant and Professor at Akershus University Hospital and the University of Oslo, Norway. Olav’s research has focused on hepatitis C in PWUD and has included both clinical and epidemiological work; shortened interferon based treatment in genotype 2/3 infection, side effects to interferon treatment, treatment to PWUD, prevalence of HCV, natural history of HCV infection in PWUD and reinfection after successful HCV treatment. He has published 44 peer-reviewed publications. He has initiated low threshold HCV clinics in Norway and is a consultant for these clinics.

Margaret Hellard is the Deputy Director (Programs) 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, Australia. Margaret is a member of numerous advisory committees and working groups on viral hepatitis and HIV within Australia and globally including being Co-Chair of the WHO Strategic and Technical Advisory Committee on HIV and Viral Hepatitis. Margaret’s principal research interests are in preventing the transmission and improving the management of blood borne viruses and sexually transmitted infections, focusing on people who inject drugs (PWID), gay and bisexual men (GBM) and other vulnerable populations.
Matt Hickman is a Professor in Public Health and Epidemiology at University of Bristol, and Honorary Public Health Consultant at Bristol City Council and Public Health England. 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. His research programme focuses on epidemiology and public health consequences of drug use – including adolescent substance use, and epidemiology and prevention of HCV and drug related mortality. He is also the Deputy Regional Editor of Addiction and a member of the Scientific Committee of European Monitoring Centre on Drugs and Drug Addiction and WHO Technical Advisory Group on alcohol and drug epidemiology.

Alain Litwin is a Professor of Medicine and Psychiatry and Behavioral Sciences at Albert Einstein College of Medicine and Montefiore Medical Center. He is board certified in internal medicine and addiction medicine, and has been providing medical care to people who use drugs with complex social, psychiatric and medical needs within an integrated primary care and methadone maintenance treatment program since 2000. As HCV Medical Director at Einstein’s Division of Substance Abuse (DoSA), he developed a comprehensive on-site HCV treatment program and peer educator program to improve medical care of HCV-infected people who use drugs. Dr. Litwin’s research is focused on developing and studying models of HCV care, and on advocating for increasing access to effective care for all HCV-infected patients.

Natasha K. Martin 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. She is an infectious disease modeler whose work evaluates the impact and cost-effectiveness of viral hepatitis and HIV prevention interventions among high risk populations such as people who inject drugs, men who have sex with men, and incarcerated populations. She is one of the leading modelers examining the potential impact of HCV treatment as prevention, and what prevention scale-up is is required for HCV elimination. In 2016, she was selected by The Economist magazine as a “HCV Change Maker”, providing “fresh thinking on the road to elimination of HCV.”

Håvard Midgard is a fellow in gastroenterology and hepatology at Oslo University Hospital, Norway. He completed his MD in 2007 and submitted his PhD thesis on management of HCV infection among PWID in 2017. Håvard’s main research interests include HCV treatment uptake, low-threshold models of care, HCV reinfection and risk behaviours. He co-chaired the INHSU 2016 Symposium in Oslo.

Tracy Swan has been active in HIV-related work since 1990; she added hepatitis C in 1998. Since then, she has worked at community health centers, hospitals, syringe exchange and addiction treatment programs, correctional facilities and homeless shelters. These experiences informed her work as Hepatitis/HIV Project Director at Treatment Action Group (TAG), where Ms. Swan combined her passion for social justice with her interest in research and policy from 2003 until 2016. During that time, Ms. Swan served as a community representative to the AIDS Clinical Trials Group and the US FDA Antiviral Advisory Committee. She has worked with allies around the world to advocate for evidence-based policies to create and broaden access to affordable, high-quality HCV information, prevention, diagnostics, care and treatment for people who use and inject drugs. Ms. Swan worked in the communications department at the Médecins Sans Frontières Access Campaign from 2016-2017. She now works as an independent consultant with other activists, non-governmental and UN agencies, with a focus on access to treatment for HIV and HCV and education.
Hepatitis C Education Program

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 (UNSW) 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 healthcare practitioners with the knowledge and skills to expand hepatitis C care beyond hospital settings.

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-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.

International Roll-out

The program has been implemented in Belgium, Canada, France, Spain, Switzerland and the UK in 2017/18

Education Program developed in partnership with:
The Program was tailored for delivery in Belgium by a local Expert Steering Committee. One face-to-face workshop was delivered in Brussels in Belgium on 3 May 2018. Two separate sessions were held in parallel, one in French and one in Dutch. This was the first time a workshop was organised for different healthcare workers who work with HCV in a drug and alcohol settings in Belgium and created a unique opportunity for participants to network with colleagues from different areas.

The Program was developed and delivered in collaboration with CanHepC, CATIE, the Canadian Association for the Study of the Liver and the University Health Network. 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.

Participant feedback

- “I feel better able to counsel patients diagnosed with HCV and provide education. I also feel that prescribing treatment could fit into my practice.”
- “Excellently delivered messages and clear transfer of knowledge and experiential understanding of real world activity.”
- “I feel more comfortable being the primary provider for HCV care”
In March 2018, the Société Française d’Hépatologie (AFEF) released new recommendations for a simplified management pathway of hepatitis C for General Practitioners and have outlined where a specialised care pathway is required, providing clear management pathways for all physicians.

The French implementation of the Education Program is ideally positioned to support the Primary Care and Drug and Alcohol workforce to begin testing for and providing hepatitis C treatment in their practices. The program has so far received endorsement from Fédération Addiction and the Fédération Française d’Addictologie and will look to collaborate with other local organisations on the six workshops to be delivered in the coming year.

Collaborating and endorsing organisations include the Associació Catalana de Malalts d’Hepatitis (ASSCAT), Alianza para la Eliminacion de las Hepatitis Viricas en España (AEHVE), ISGlobal and the Grupo de Estudio de Hepatitis Viricas (GEHEP). These organisations were instrumental in their contribution to the formation, promotion and delivery of the Program across Spain.

Outcomes

In the post course evaluation survey, participants were asked to rate the extent to which each of the Program learning objectives were met. For 4 out of the 5 Program learning objectives, the percentage of participants who indicated either partially or fully met was 100%.

Feedback

• “Very accessible, excellent clinicians of great professional prestige, it has been a very valuable opportunity...” Milagros Vegue González, General Practitioner, Madrid
• “It has helped me to be able to detect and advise patients about hepatitis C” Ana P. Madruga, Addiction Physician, Salamanca
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.

Participant feedback

- “I am more confident in my ability to get patients into treatment. I understand the pathway in more detail.”
- “Best study day/workshop I have attended in a long while. Pre-workshop e-learning resources were also excellent.”
- “Course materials, online modules and today’s face to face training have been first class… I have learned so much about treatment and gained confidence in specialist care.”
- “Just wanted to say thank you […] I gained such a greater understanding and it was honestly one of the best educational workshops I have attended in years. Very professional and knowledgeable practitioners sharing their expertise and knowledge and I was able to make some changes to our service with the new knowledge that I acquired.”

Facilitator feedback

- “Really enjoyed the day it was educational for me as well as I learnt about other peoples setting and how they deal with their clients”
- “I thought this was an extremely well organised course which met an urgent need. It was great to be part of this.”
- “It’s really encouraging to see the improvement in confidence and knowledge in the delegates before and after the course. I have to say that this is one of the best organised and resourced courses I’ve ever taught on, (and I’ve done many such events over the years!), and the enthusiasm of the delegates was terrific.”
Strengthening the *International Symposium on Hepatitis Care in Substance Users* is a key focus under the first pillar of the INHSU 2016-19 Strategic Plan; ‘enhance scientific knowledge exchange and dissemination’.

### 2017 Symposium: New Jersey, USA

- **524 attendees** (410 in 2016)
- **230 abstracts submitted** (151 in 2016)
- **75 speakers** (65 in 2016)
- **141 posters** (75 in 2016)
- **66 scholarships** (28 in 2016)

### Top 5 affiliations
1. Research - Epidemiology/Public Health
2. Medical Specialist - Infectious Diseases
3. Public Health
4. Nursing - Viral Hepatitis
5. Community (e.g. person who injects drugs, person with hepatitis)

### 37 Countries Represented
- Australia, Austria, Belgium, Brazil, Canada, Czech Republic, Denmark, Finland, France, Georgia, Germany, Greece, Iceland, Indonesia, Ireland, Italy, Kuwait, Latvia, Montenegro, Myanmar, Nepal, Netherlands, New Zealand, Norway, Poland, Portugal, Puerto Rico, Russia, Serbia, Slovenia, Spain, Sweden, Switzerland, Thailand, Ukraine, United Kingdom, United States, Vietnam

### Delegate Profile

### Strengthening the Conference

Continuously improving the quality of research presented is a key quality improvement target in the INHSU Strategic Plan. The 2017 conference was a great example of this in action:

- **20/20** 2 abstracts received an average score of 20/20
- **17/20** 9 abstracts received an average score of 17 or above

### The 2017 conference also provided increased opportunities for community involvement:
- Community Day
- Community welcome in opening plenary
- 1 x peer panel
- Peer representative on panel discussion
- 4 x presentations from community representatives
- 1 x workshop: More Than Tested, Cured – A User-led Model’
### Advocating for hepatitis C prevention and care among people who use drugs

**The Change Project – Access for All**

Supported by a grant from Gilead Sciences Europe Ltd., *The Change Project – Access for All* is an awareness campaign aiming to improve access to hepatitis C treatment. The documentary project examines restrictions and barriers to access for people who inject drugs through real patient and health provider stories.

The video series provides insight into the frustrations and desperation of patients facing unethical reimbursement restrictions in Europe and North America.

The Project was launched at the INHSU 2017 conference in New Jersey and continues to be disseminated via social media. View and share the video via INHSU’s YouTube channel: [INHSU Video](#).

By targeting health professionals, policy makers and community groups, and through sharing the latest research, challenging stigma and discrimination, and creating a community dedicated to eradicating hepatitis C INHSU and The Change Project strive to ensure that all people have access to high quality, compassionate and equitable health care.

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### Straight Shooters

**Addressing myths, stigma and stereotypes surrounding people who inject drugs**

‘Straight Shooters’ is a video awareness campaign led by Harm Reduction Victoria in Australia in collaboration with INHSU and partners. The video asks a panel of people who inject drugs the awkward & uncomfortable, the hard and sometimes inappropriate questions that you’ve always wanted to know the answers to but were too afraid to ask.

Modelled on a popular Australian internet series, this video aims to challenge the way we all see people who inject drugs. The video was launched at the INHSU 2017 conference in New Jersey and continues to be disseminated via social media. See the [INHSU Video](#) You Tube channel.
## Financial report

**International Network on Hepatitis in Substance Users INHSU, Zürich**

**BALANCE SHEET AS AT JUNE 30, 2018**

(with 2017 comparative figures)

<table>
<thead>
<tr>
<th>Notes</th>
<th>30.06.2018 EUR</th>
<th>30.06.2017 EUR</th>
<th>30.06.2018 CHF</th>
<th>30.06.2017 CHF</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ASSETS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>3.1.</td>
<td>63,161</td>
<td>61,153</td>
<td>75,889</td>
</tr>
<tr>
<td>Trade receivables</td>
<td></td>
<td>82,165</td>
<td>-</td>
<td>98,721</td>
</tr>
<tr>
<td>Other receivables</td>
<td>3.2.</td>
<td>30,009</td>
<td>30,012</td>
<td>36,056</td>
</tr>
<tr>
<td>Prepaid expenses and accrued income</td>
<td>3.3.</td>
<td>68,449</td>
<td>17,600</td>
<td>82,241</td>
</tr>
<tr>
<td><strong>Total current assets</strong></td>
<td></td>
<td>243,784</td>
<td>108,765</td>
<td>292,907</td>
</tr>
</tbody>
</table>

| **Total assets** | 243,784 | 108,765 | 292,907 | 119,632 |

| **LIABILITIES** | | | | |
| Trade creditors | | 2,095 | - | 2,517 | - |
| Other liabilities | 3.4. | 79,940 | - | 96,048 | - |
| Accrued expenses | 3.5. | 4,000 | 19,725 | 4,806 | 21,696 |
| **Total current borrowed capital** | | 86,035 | 19,725 | 103,371 | 21,696 |

| Balance carried forward | | 89,040 | 53,785 | 97,936 | 58,973 |
| Currency translation adjustment | | - | - | 11,694 | 464 |
| Profit of the period | | 68,709 | 35,255 | 79,906 | 38,499 |
| **Total net assets** | | 157,749 | 89,040 | 189,536 | 97,936 |

| **Total liabilities** | 243,784 | 108,765 | 292,907 | 119,632 |

The accompanying notes are an integral part of these financial statements.
### Notes

**From 01.07.2017 to 30.06.2018**  
**From 01.07.2016 to 30.06.2017**

| Membership fees | 35,180 | 3,910 | 40,913 | 4,270 |
| Management fees | 74,092 | -     | 86,166 | -     |
| Sponsorship fees | 406,981 | 343,806 | 473,302 | 375,433 |
| Surplus of conferences | 9,009 | 73,354 | 10,477 | 80,102 |
| **Total operating income** | **525,262** | **421,070** | **610,858** | **459,805** |

#### Operating expenses

| Administration expenses | 3.6. | 48,111 | 41,894 | 55,951 | 45,748 |
| Other operating expenses | 3.7. | 407,423 | 343,807 | 473,302 | 375,433 |
| **Total operating expenses** | **455,534** | **385,701** | **529,767** | **421,182** |

**Operating profit**  
| 69,728 | 35,369 | 81,091 | 38,623 |

#### Financial income / (costs)

| Exchange rate, net loss | (686) | - | (798) | - |
| Financial costs | (333) | (114) | (387) | (124) |
| **Total financial income / (costs)** | **(1,019)** | **(114)** | **(1,185)** | **(124)** |

**Profit of the period**  
| 68,709 | 35,255 | 79,906 | 38,499 |
International Network on Hepatitis in Substance Users INHSU, Zürich

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018

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, 2018 of EUR/CHF 1.20150 (June 30, 2017: EUR/CHF 1.09990);
- **Profit and Loss account**: average exchange rate of the period July 1, 2017 - June 30, 2018 of EUR/CHF 1.1630 (July 1, 2016 - June 30, 2017: EUR/CHF 1.092).

**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.
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 63,161, equivalent to CHF 75,889 as at June 30, 2018 (June 30, 2017: EUR 61,153 equivalent to CHF 67,264).

3.2. Other receivables

The caption, amounting to EUR 30,009 equivalent to CHF 36,056 as at June 30, 2018, relates to receivables for conference seed funding (June 30, 2017: EUR 30,012 equivalent to CHF 33,010).

3.3. Prepaid expenses and accrued income

Prepaid expenses amounting to EUR 68,449 equivalent to CHF 82,241 as at June 30, 2018 (June 30, 2017: EUR 17,600 equivalent to CHF 19,358) relate to amounts paid to the Australian Society for HIV, Viral Hepatitis and Sexual Health Medicine (ASHM) for education courses that will take place in the next financial year. In the year to June 30, 2017 prepaid expenses related to the fees for management services provided by ASHM.

3.4. Other liabilities

Other liabilities are due to third parties and include advance payments from customers, amounting to EUR 79,940 equivalent to CHF 96,048 as at June 30, 2018 (June 30, 2017: nil) mainly related to sponsorships for various projects in Europe.

3.5. Accrued expenses

As at June 30, 2018, the caption amounts to EUR 4,000 equivalent to CHF 4,806 and mainly relates to audit and accounting expenses. As at June 30, 2017 the caption of EUR 19,725 equivalent to CHF 21,696 referred to expenses for the project named "The Change Project", a global awareness raising project to enhance access to care for people with hepatitis C infection.
3.6. Administration expenses

This caption can be split as follows:

<table>
<thead>
<tr>
<th></th>
<th>From 01.07.2017 to 30.06.2018 EUR</th>
<th>From 01.07.2016 to 30.06.2017 EUR</th>
<th>From 01.07.2017 to 30.06.2018 CHF</th>
<th>From 01.07.2016 to 30.06.2017 CHF</th>
</tr>
</thead>
<tbody>
<tr>
<td>Governance and planning</td>
<td>11,638</td>
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<td>13,535</td>
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<td>Website maintenance</td>
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<td>Membership administration</td>
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<td>Insurance expenses</td>
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<td>-</td>
<td>5,553</td>
<td>-</td>
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<td>Consulting &amp; Professional service fees</td>
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<td>Travel and accommodation expenses</td>
<td>3,886</td>
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<td>Various expenses</td>
<td>2,505</td>
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<td>ASHM administration service fee</td>
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<tr>
<td>Total administration expenses</td>
<td>48,111</td>
<td>41,894</td>
<td>55,951</td>
<td>45,748</td>
</tr>
</tbody>
</table>

In the year to 30th June 2018 the ASHM administration service fee has been accounted for in more detail to reflect the nature of the services provided to INHSU. In addition, various administration expenses previously paid for by ASHM and reimbursed by INHSU via this service fee are now paid for directly by INHSU.

3.7. Other operating expenses

The caption, amounting to EUR 407,423 equivalent to CHF 473,816 as at June 30, 2018 (June 30, 2017: EUR 343,807 equivalent to CHF 375,434) mainly relates to expenses for the funding of INHSU projects.
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, 2018
the profit and loss account for the period ended June 30, 2018
the notes to the financial statements for the year ended June 30, 2018

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, 2018 and of its profit of the period ended June 30, 2018
have been properly prepared in accordance with Swiss GAAP.

Dipl. Oec. Christa Berchtold (auditor)

DE-78239 Rielasingen

Zurich, August 13, 2018