Frontline AIDS

England & Wales · Charity number 1038860

Details

Other names	FRONTLINE AIDS, INTERNATIONAL HIV/AIDS ALLIANCE, THE ALLIANCE, Frontline Global
Status	Registered
Legal form	Charitable company
Company number	02883774
Registered	1994-07-08
Register	View on the Charity Commission register

Contact

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Activities

Objects: A. THE ADVANCEMENT OF HEALTH THROUGHOUT THE WORLD, PARTICULARLY IN RELATION TO HIV AND TO SEXUAL AND REPRODUCTIVE HEALTH B. THE PROMOTION OF THE EFFECTIVE USE OF CHARITABLE RESOURCES BY CIVIL SOCIETY ORGANISATIONS ADVANCING HEALTH, PARTICULARLY IN RELATION TO HIV AND SEXUAL AND REPRODUCTIVE HEALTHC. THE PROMOTION OF HUMAN RIGHTS (AS SET OUT IN THE UNITED NATIONS CONVENTIONS AND DECLARATIONS) PARTICULARLY BY THE FOLLOWING MEANS: RELIEVING NEED AMONG THE VICTIMS OF HUMAN RIGHTS ABUSE; RESEARCH INTO HUMAN RIGHTS ISSUES; EDUCATING THE PUBLIC ABOUT HUMAN RIGHTS; PROVIDING TECHNICAL ADVICE TO GOVERNMENT AND OTHERS ON HUMAN RIGHTS MATTERS; RAISING AWARENESS OF HUMAN RIGHTS ISSUES; INTERNATIONAL ADVOCACY OF HUMAN RIGHTS AND ELIMINATING INFRINGEMENTS OF HUMAN RIGHTS D. THE RELIEF OF POVERTY OR OTHER CHARITABLE NEED AMONG PEOPLE AFFECTED BY HIV, INCLUDING THEIR FAMILIES AND DEPENDANTS, IN ADDITION TO ENSURING THAT THEY ARE HEALTHY E. THE PROMOTION OF EQUALITY AND DIVERSITY BY THE ELIMINATION OF STIGMA AND DISCRIMINATION IN RELATION TO PEOPLE AFFECTED BY HIV

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Activities: Frontline AIDS is the new name of the International HIV/AIDS Alliance. The charity is the UK-based secretariat of a global partnership of national organisations working to support community action on HIV and AIDS. National partners and local community groups are supported by technical expertise, policy work and fundraising carried out at the secretariat and across the global partnership.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

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Geography

- Afghanistan
- Algeria
- Argentina
- Bangladesh
- Belgium
- Bolivia
- Botswana
- Burkina Faso
- Burma
- Burundi
- Cambodia
- China
- Congo (Democratic Republic)
- Ecuador
- El Salvador
- Ethiopia
- Haiti
- India
- Indonesia
- Ivory Coast
- Kenya
- Kyrgyzstan
- Lebanon
- Malawi
- Malaysia
- Mexico
- Morocco
- Namibia
- Netherlands
- Nigeria
- Peru
- Senegal
- South Africa
- South Sudan

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- Tanzania
- Thailand
- Trinidad And Tobago
- Tunisia
- Uganda
- Ukraine
- United States
- Vietnam
- Zambia
- Zimbabwe

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£15,993,648	£16,625,510	£3,928,321	82
2023-12-31	£13,786,239	£14,608,909	£4,688,585	77
2022-12-31	£13,277,351	£14,146,423	£5,542,724	71
2021-12-31	£15,200,909	£15,136,231	£5,881,083	89
2020-12-31	£18,882,138	£18,587,676	£5,751,337	108

Trustees

Name	Role	Appointed
Abby Maxman		2021-10-13
Dr Joan Wanjiru Nyanyuki		2021-03-16
Maria Rhoda Piedra		2025-12-03
Maya Mungra		2017-11-10
Micheal Osabohien Ighodaro		2021-03-16
Pauline Maria Hayes		2019-05-13
Professor Nana Poku		2021-03-16
Purnima Mane		2021-03-16

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Frontline AIDS

England & Wales - Charity number 1038860

Accounts

FRONTLINE AIDS






ANNUAL REPORT

AND ACCOUNTS

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Thanks to all our Frontline AIDS partners and colleagues who helped put together this publication and whose work is reflected in this annual report. Written by Frontline AIDS staff. Design and production by HD Design.

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Registered charity number 1038860
Registered company number 2883774

www.frontlineaids.org

Frontline AIDS ('the Charity') is registered with the Charity Commission for England and Wales. The Charity functions as the coordinating body for our partnership, connecting and convening organisations and galvanising action on AIDS by identifying and fostering innovation, sharing knowledge and learning, building sustainable community systems, delivering community-led programmes and maximising the effectiveness of the partnership (referred to throughout this report as 'the Frontline AIDS partnership', 'the global partnership' or simply 'the partnership').

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Frontline AIDS – Report and Accounts 2024

This annual report is a snapshot of activities conducted by Frontline AIDS and its partners throughout the calendar year 2024. As such, it does not include coverage of the impact of the Trump administration's foreign aid cuts which began in January 2025. Whilst Frontline AIDS does not receive US funding for its work, around half of our partners are directly impacted by the cuts, and many of those not directly affected report disruption to supply chains and health systems in their countries, and a dramatically reduced funding pool. Some of the activities described in this report have since stopped or are under threat, and in 2025 Frontline AIDS will actively support our partners in mounting a strong response to this evolving situation, as described in the 'Plans for 2025' section.

For the latest, please visit frontlineaids.org

LETTER FROM THE CHAIRMAN

CAN WE END AIDS BY 2030?



Over the last 30 years, we have seen huge strides made in the prevention and treatment of HIV. People living with HIV have gone on to live long, healthy, and happy lives in a way that seemed impossible at the height of the pandemic.

Whilst progress on HIV prevention has been slower, recent innovations, like the dapivirine vaginal ring and injectable PrEP, show great promise in 'real world' clinical trials being carried out by our partners in Kenya and Tanzania, offering new hope. We know that working with marginalised and key populations, and ensuring they have access to prevention services, is the best way to prevent the spread of HIV.

But we are at a crossroads. Alongside these positive developments, we face unprecedented threats. Human rights were under increasing attack in 2024, including attacks on key populations and their access to HIV services, and health disinformation increasingly threatened to derail progress on HIV prevention and sexual and reproductive health.

Conflict and crisis posed specific challenges too; in Ukraine and Lebanon, for example, our partners continued to provide healthcare whilst under attack. In the Middle East and North Africa generally, the number of new HIV infections has been increasing for more than a decade signalling a prevention crisis in the region. Infections in Eastern Europe, Central Asia and Latin America also continue to rise.

2024 also saw ongoing funding challenges intensify for programmes designed to tackle the AIDS epidemic, as a growing number of donor governments seek to reduce overseas development assistance. This affects Frontline AIDS too and we face significant funding challenges as an organisation. This is reflected in the financial report, which shows a reduction in our reserves.

The year ended with an election in the US and at the time of writing its catastrophic impacts are being felt across the HIV response, cutting people off from lifesaving services, and dramatically altering the funding landscape for HIV, perhaps forever.

Our response to this new environment will inform our strategy review and development process. 2025 is the last year of our existing strategy and, as we look to the future, we must be ready to adapt to the changing global health architecture.

At such times, the value of the Frontline AIDS partnership comes to the fore. We know that together, we are stronger.

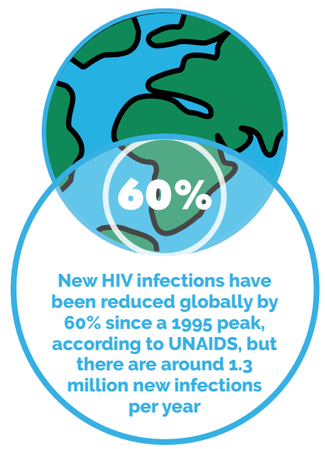
Our collective approach will centre on keeping communities living with and affected by HIV safe from further threats. We must continue to work with governments to step up and fund health services as HIV services shift from donor to government systems - and in a way that sustains HIV prevention and treatment services for those most at risk.

We must also continue to strengthen our partnership and to ensure that partners are able to learn from and support each other. This will safeguard all that we have achieved in the HIV response and to ensure, as we begin to implement our new strategy in 2026, that we continue to bear the fruit of our hard work over more than 30 years.

We would like to thank all those who continue work with and support us in these challenging times.



Professor Nana Poku
Chair of the Board of Trustees



New HIV infections have been reduced globally by 60% since a 1995 peak, according to UNAIDS, but there are around 1.3 million new infections per year

HOW WE WORK:
PARTNERSHIPS AND ACTIONS

PARTNERSHIPS ARE AT THE HEART OF HOW WE WORK

Frontline AIDS is one of the world's largest partnerships of civil society and community organisations working to end AIDS. In 2024, Frontline AIDS' 54 partners collectively reached 5.2 million people with HIV and sexual and reproductive health and rights services: supporting more than 1280 community organisations to deliver critical HIV programmes.

In 2024 we continued to ensure that the partnership provided added value for its members, through a governance structure called the Partnership Council. The Council constitutes ten elected members representing the geographical breadth of the partnership.

Established in 2022, the Partnership Council emphasises distributed leadership and shared accountability. At its centre is the ability to use the power of the Frontline AIDS' partnership to achieve scale, impact and influence – and deliver a strong return on funders' investments.

Frontline AIDS is commitmed to 'doing development differently' and aims to ensure that power sits locally and nationally, rather than with international organisations.

A GLOBAL PLAN OF ACTION FOR THE PARTNERSHIP

Our Global Plan of Action sets out six critical actions that our partnership is prioritising to secure a future free from AIDS for everyone, everywhere.



1 CHALLENGE LEADERS TO INVEST IN AND IMPROVE ACCESS TO HIV PREVENTION

Our global advocacy galvanises urgent action on HIV prevention.



2 INTEGRATE HIV, SRHR, TB AND VIRAL HEPATITIS SERVICES THAT PUT PEOPLE AT THE CENTRE

We advocate for health care that focuses on the whole person, not just on individual health issues.



3 FIGHT FOR HUMAN RIGHTS, GENDER EQUALITY AND ACCESS TO HEALTH AND JUSTICE

We support communities to fight for human rights and promote justice, holding perpetrators, institutions and governments to account by using evidence.



4 DELIVER, SHARE AND SCALE-UP INNOVATIONS

We design and generate evidence about what does and doesn't work and share what we learn.



5 STRENGTHEN AND SUSTAIN COMMUNITY HEALTH SYSTEMS

We support our partners to strengthen the community systems that are essential to the HIV response, the climate crisis, and future pandemics.



6 DEVELOP AND CHAMPION A NEW GENERATION OF LEADERS

We support adolescents and young people, especially young women living with HIV, to lead programmes and reach their full potential as leaders and advocates.

Whilst the six actions significantly contributed towards global efforts to reduce HIV infections and AIDS-related deaths in 2024, we also carried out important work to end AIDS in areas beyond the six actions. For example, technical support to organisations can often be cross cutting, and involves sharing information and expertise as well as skills transfer. Our progress towards cross-cutting targets for the period 2023-2025 are noted in the Performance section.

71% of the partners say that being part of the Frontline AIDS partnership has a good or significant direct contribution to their objectives. This is slightly below our annual target (80%).[1]

79% of Frontline AIDS partners say they have learnt from, or been inspired by, another Frontline AIDS partner in the past year. This includes learning through Action meetings or from the Innovation Hub, an online repository of partner-led innovations, as well as other mechanisms. This is above our target (70%) and an increase on last year (63%).

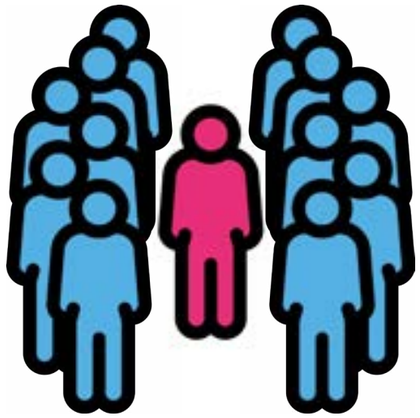
[1] The response rate this year from partners to our survey was low and this figure may not be representative of all partners

HOW WE WORK:
ANTI-RACISM

Frontline AIDS is a global organisation committed to doing development differently. This means shifting the gravity of the organisation southwards and deepening our commitment to becoming an anti-racist organisation. The Africa Change Plan developed by Frontline AIDS staff based in Africa, with expert support from consultancy One HR, is an important step in fulfilling that original vision. The plan laid the foundations for work on key areas including creating safe spaces to build a strongly connected Africa team, ensuring a justly-rewarded and supported workforce across locations, and developing ethical leadership for Frontline AIDS in Africa, as well as ensuring that Africa-based staff and partners are given agency for strategy development.

In the year ahead, as we develop our new strategy, key issues from the plan will be built into the strategic framework and the operational planning that will follow, allowing us to continue progress on these important areas. The strategy will be developed collectively with active contribution from partners in all regions and involving staff from across organisational locations and grades.

In order to accelerate our commitment to becoming an anti-racist organisation, in 2024 we made the decision to recruit an Anti-Racism and Diversity, Equity and Inclusion (DEI) Lead, who joined our staff team in early 2025. This vital new role will provide direction and expertise in DEI and anti-racism through the development and delivery of a strategy for anti-racism at Frontline AIDS, as well as wider action on diversity, equity and inclusion. The Lead will work closely with and support staff, senior leaders, trustees and other key stakeholders to more actively integrate anti-racism initiatives into all aspects of their work and to champion DEI initiatives across the wider Frontline AIDS partnership.



> **"WE WILL BE TAKING ACTION... TO ADVANCE OUR OBJECTIVE OF BECOMING AN ANTI-RACIST ORGANISATION."**

Senior Leadership are still tasked with the responsibility for delivering on our anti-racism commitments that are now linked to performance appraisal. Throughout 2024, we incorporated check-ins on anti-racism actions into regular senior leadership team meetings and began reporting to all staff on these through a monthly update. Senior leaders also took part in a set of facilitated workshops led by external experts The Better Org and identified ways to increase their individual and collective leadership on anti-racism.

There was a special focus on anti-racism at our staff conference in September, and Black and People of Colour staff members meet regularly in a safe virtual space. Additionally, we incorporated a dedicated section on anti-racism into our performance management process, ensuring that staff have an opportunity to give and receive feedback on this important area. In 2025, there is much more to do to build an anti-racist culture and behaviours within Frontline AIDS, and to strengthen mechanisms to address racism and other forms of discrimination. We will be taking action on these and other areas to advance our objective of becoming an anti-racist organisation.



WHERE WE WORK

The Frontline AIDS partnership works in a wide variety of settings in more than 100 countries. This includes regions with a high prevalence of HIV and AIDS; areas with emerging epidemics; and countries affected by conflict.

In 2024 operating conditions were increasingly challenging for organisations working to end AIDS. Anti-homosexuality laws and other anti-rights mobilisations have combined with already high levels of stigma and discrimination to create increasingly unsafe conditions for key populations. This exposes them to increased risks of violence and persecution. It also hinders their access to HIV prevention, treatment, and care. There have also been reported increases in attacks on health workers as well as a continued growth in the number of countries imposing 'foreign agent' laws. There have been other restrictions on civic space, as well as targeted restrictions on organisations led by, or working with, key populations such as men who have sex with men, transgender people, sex workers, or people who inject drugs.

Including Frontline AIDS itself, we are a partnership of 54 organisations. Many Frontline AIDS partners work in several countries, which taken together comes to a total of more than 100 countries. This map reflects partnership headquarters rather than project activity: for example, we do not carry out project work in the UK.

LATIN AMERICA AND THE CARIBBEAN

In Latin America and the Caribbean, where Frontline AIDS partners have been working since 1995, there have been noticeable improvements in expansion of access to HIV treatment. AIDS-related deaths have decreased significantly as a result, and the prevalence of HIV is relatively low.

However, the overall increase in infection rates remains a challenge. This is particularly true amongst groups disproportionately at risk of HIV, for example men who have sex with men, transgender people, and sex workers.

In Latin America and the Caribbean, we continue to support work led by these communities, focussing on both service delivery and on advocacy to address the stigma, discrimination and structural barriers that so often drive the HIV epidemic.

See how sex workers from the Union of Independent Sex Workers (OMES) in Guatemala use data for evidence, challenge discriminatory laws and advocate for stigma-free healthcare.

Watch the video here:
https://www.youtube.com/watch?v=vtwSA4bKw5I

This video was produced as part of our 2024 World AIDS Day Campaign. For more on the campaign, please visit: https://frontlineaids.org/world-aids-day

> **"We visit our peers [sex workers], offering them a range of prevention commodities. Prevention services, quick tests, condoms, lubricants and female condoms for prevention."**
>
> **Source:** Moni Aquino, Paraguay, United in Hope (UNES)

> **"Sex workers in Haiti resumed their HIV treatment in 2024."**
>
> **Source:** Rapid Response Fund/REACH project data. As part of this project, our partners (AREV-Haiti) Association pour la Reduction de la Vulnerabilité identified 16 sex workers who had abandoned their HIV treatment. It provided them with information about the importance of adherence, and liaised with their care institutions as part of their support.

EASTERN EUROPE AND ASIA

In Eastern Europe and Central Asia, people living with HIV and key populations can face high levels of stigma, discrimination, and criminalisation. Anti-rights mobilisation is also a significant challenge. Harm reduction is a key focus, including the delivery of needle and syringe programmes and other priority interventions, as well as community-led monitoring using the Frontline AIDS REAct tool to improve health services for people who use drugs, sex workers, men who have sex with men, and people living with HIV.

UKRAINE

The war in Ukraine has led to displacement and destruction of healthcare infrastructure, as well as clear security threats for organisations like our partner Alliance for Public Health (APH). In 2024 they continued to innovate, pioneering the use of AI-assisted programmes to identify populations vulnerable to HIV infection. APH also run harm reduction programmes for people who use drugs, a group often left behind by the humanitarian response.

For more details, see Action 4.

Alongside this essential work, Alliance for Public Health also lead on the delivery of Action 2 of the Frontline AIDS Global Plan of Action, which focuses on integrated, person-centred responses to HIV, sexual and reproductive health and rights, TB and viral Hepatitis.

ASIA

Across Asia, our partners work with transgender people to ensure access to HIV treatment, and provide sexual and reproductive health services for women and adolescent girls.

India has the third largest HIV epidemic in the world, with 2.1 million people living with HIV. Alliance India is one of our largest partners and we have worked together since 2001. They lead a national programme to help more than 200 community-based organisations develop their skills to deliver HIV prevention information and support, and in 2024 they also led advocacy to hold their government accountable on HIV prevention. They also played an active role in Action 3 of our Global Plan, particularly on a new initiative to strengthen collaboration and collective advocacy among trans-led organisations within the Frontline AIDS partnership.



Other partners in Asia, for example KHANA in Cambodia, have made important contributions to Action 2, with a focus on advancing integrated HIV and TB services, reflecting their strong expertise in this area.

SUB SAHARAN AFRICA

Africa has long been seen as the epicentre of the global AIDS pandemic, with UNAIDS estimating that there are 25.6 million people living with HIV (54% of people living with HIV globally) in Eastern and Southern Africa. It is also a dynamic hub of community-led action, and in recent years has seen significant progress towards the UNAIDS '95-95-95' targets, which aim to reach 95% of people living with HIV with testing, to ensure that 95% of those diagnosed are receiving antiretroviral therapy (ART), and to enable 95% of people receiving anti-retroviral treatment to achieve viral suppression.

Working with 37 partners across Africa, Frontline AIDS supported work in a wide range of contexts during 2024, from holding governments accountable for HIV prevention targets in countries, including Uganda and Tanzania, to strengthening advocacy and community-led monitoring on LGBTQ+ rights in Ghana, Senegal, Cameroon and South Africa under our REACH initiative. Our READY programme also worked across six countries: Angola, Eswatini, Malawi, Mozambique, Zambia, and Zimbabwe. It builds resilient and empowered adolescents and young people, ensuring they have access to HIV and sexual reproductive health and rights services, enabling them to advocate for their needs, whilst integrating peer support for young people into health service delivery.

SOUTH AFRICA

As well as having an office in Cape Town, our work includes a strategic partnership with the Networking HIV and AIDS Community of South Africa (NACOSA), which is a network of civil society organisations working to 'turn the tide on HIV, AIDS and tuberculosis'. NACOSA leads the innovation action, working across the partnership to catalyse the delivery, sharing and scale-up of innovations.

MIDDLE EAST AND NORTH AFRICA

In the Middle East and North Africa region (MENA) there has been a 116% increase in new HIV infections between 2010 and 2023, making it the region with the highest increase in HIV infections globally. This trend, which disproportionately impacts on marginalised groups, is fuelled by stigma and discrimination, harmful gender norms, low political commitment, and lack of funds. With more than 22, 000 new HIV infections recorded in 2023, the most recent year for which there is accurate data, the region is facing a serious HIV prevention crisis.

Despite the increase in infections, the MENA region only received 1% of global HIV funding in 2023 and operated with just 15% of the financing needed for an effective HIV response. In 2024, Frontline AIDS sought to draw greater attention and funding support to MENA, through a series of events in key spaces. This included UNAIDS Programme Coordinating Board meetings, and the International AIDS Conference. We also worked with MENA-based partners to plan for and develop a regional analysis of the HIV response in the region, outlining progress and gaps in five countries: Egypt, Jordan, Lebanon, Morocco and Tunisia.

LEBANON

Despite extremely challenging conditions brought about by the conflict with Israel in 2024, Frontline AIDS partners continued to provide services to people living with HIV, including shelter and medicine.

EVENTS AND WEBINARS

TO MARK WORLD AIDS DAY 2024, WE CELEBRATED THE INNOVATORS, COLLABORATORS AND ADVOCATES KEEPING PEOPLE HEALTHY AND SAFE. OUR CAMPAIGN PROFILED THE WORK OF OUR PARTNERS IN FOUR COUNTRIES: CAMBODIA, GUATEMALA, NIGERIA AND PARAGUAY.



The KHANA community testing van, Phnom Penh, Cambodia. Khmer HIV/AIDS NGO Alliance (KHANA), a Frontline AIDS partner, provides HIV prevention, care and support services in Cambodia as well as integrated sexual and reproductive health, family planning and TB programming.

Convening and connecting with our partners and others involved in the effort to end AIDS is an important part of our work, and particularly of how we deliver on our Global Plan of Action. Last year, we hosted a wide range of webinars, creating a space for partners to learn and strategise together on topics ranging from how anti-rights movements are impacting on HIV prevention to the use of data to strengthen human rights advocacy and emerging innovations in digital health and artificial intelligence.

We had a presence – either in person or virtually – at more than 80 conferences and events in 2024. We pushed for more effective action on anti-rights opposition at the Commission on the Status of Women and in meetings of the UNAIDS Programme Coordinating Board and the Global HIV Prevention Coalition. We advocated for greater investment in community -led responses – and a stronger voice for communities – at the World Health Assembly and the World Health Summit.

We also shone a spotlight on the importance of youth leadership (as well as the incredible youth- and community-led innovations that have been developed by our partners and programmes) at the International AIDS Conference.

Frontline AIDS was also a key actor at the International Network on Health and Hepatitis in Substance Users (INHSU) conference in Greece in October.

Watch:
Our World AIDS Day content or play videos from Cambodia, Guatemala, Nigeria and Paraguay:

https://frontlineaids.org/world-aids-day/



Our campaign profiled the work of our partners in the four countries.

Zero Discrimination Day is observed each year on 1 March. To mark this day in 2024, Y+ Global launched My Reality, its podcast about the lived experiences of young key populations. Y+ Global is a Frontline AIDS partner.

IN 2024, FRONTLINE AIDS' 54 PARTNERS COLLECTIVELY REACHED 5.2 MILLION PEOPLE WITH HIV AND SEXUAL AND REPRODUCTIVE HEALTH AND RIGHTS SERVICES

ACTION 1



CHALLENGE LEADERS TO INVEST IN AND IMPROVE ACCESS TO HIV PREVENTION

We influence political leaders, governments, and donors to prioritise the funding and policy decisions needed to stop people from acquiring HIV and for HIV prevention for marginalised communities, in particular sex workers, men who have sex with men, trans and gender diverse people, people who use drugs, prisoners and adolescent girls and young women. We also promote equitable access to harm reduction and new prevention technologies, and push for comprehensive sexuality education so that young people can access information about HIV and sexual and reproductive health and rights.

"SOME COUNTRY COALITIONS EXPERIENCED THE HARD EDGE OF SHRINKING CIVIC SPACE AND INCREASINGLY VOCAL, WELL-FUNDED ANTI-RIGHTS GROUPS. IN SOME CASES, POLITICAL INSTABILITY, ANIMOSITY, AND A LACK OF TRANSPARENCY MEANT THAT THE COALITIONS HAD TO RE-STRATEGISE MANY TIMES IN ORDER TO FIND ENTRY POINTS INTO POLICY FORA AND OTHER DECISION-MAKING BODIES AFFECTING HIV PREVENTION."

Source: United for Prevention 'Realistic ambitions for advocacy projects' report

https://frontlineaids.org/resources/realistic-ambitions-for-advocacy-projects/

7/10 COUNTRIES

SPEND LESS THAN

10%

OF THEIR GOVERNMENT BUDGET ON PUBLIC HEALTH

Source: WHO

UNITED FOR PREVENTION

United for Prevention (U4P) was an 18-month Frontline AIDS project funded by the Gates Foundation that ended in September 2024. U4P supported coalitions of civil society organisations and community networks to hold their governments to account on their HIV prevention commitments outlined in the Global HIV Prevention 2025 Roadmap. Each coalition developed an advocacy plan which was collectively implemented in their countries, alongside HIV prevention and accountability reports which outline HIV prevention from the perspective of civil society and communities.

Advocacy undertaken under the U4P programme has brought about many outcomes. For example, in September 2024, the Tanzania Commission for AIDS finally approved the National HIV Prevention Road Map for Tanzania which runs from 2024 - 2027, and several of the United For Prevention coalition's priorities were captured in it, while CAB-LA, a long-acting injectable pre-exposure prophylaxis (PrEP) for HIV, was also approved for distribution in Tanzania.

In Malawi, in July 2024, the Government increased domestic health financing from 8.8% to 12% of the national budget, closer to the 15% target for 2025, following advocacy by the U4P coalition. Other impacts recorded in Malawi include improved healthcare access for farm workers living with HIV through workplace policy adjustments and onsite services, and the inclusion of civil society representatives in the Ministry of Health's Health Financing Technical Working Group.



"In 2024 we were part of the United for Prevention Program, which is a coalition for Tanzania. It's a coalition of nine organizations that were working together to advance several items that could support our government to achieve the 2025 HIV global HIV prevention targets.

We were able to influence the development and eventual launch of the National HIV Prevention Road Map. And furthermore, we worked together to also bring in community priorities into that important document. And I'm proud to say that some of these priorities were captured.

Another thing that worked out really well was our interactions, the advocacy that we were doing to bring in or expand new prevention technologies in Tanzania of which we had interacted with different authorities including the Ministry of Health, Tanzania Medicines and Medical Devices authorities which is responsible to register these new options and Tanzania Commission for AIDS. This also led to the eventual approval of cabotegravir (CAB-LA) for Pre-Exposure Prophylaxis (PrEP) in Tanzania as an additional HIV prevention tool."

Source: Dr Lilian Mwakyosi, Executive Director and founder of DARE for Progress, a young women-led NGO that focuses on sexual and reproductive health and leads the United for Prevention Coalition in Tanzania.

IMPACT & ACHIEVEMENTS:
FEMALE GENITAL SCHISTOSOMIASIS (FGS)

Female genital schistosomiasis (FGS) affects an estimated 56 million women and girls, mainly living in marginalised and rural communities, who experience painful, yet preventable sexual and reproductive health complications. FGS increases the risk of contracting HIV by up to three times and has been associated with an increased risk for Human Papilloma Virus (HPV) and cervical cancer. It is caused by parasitic worms carried by freshwater snails that live in lakes and ponds that women and girls often use to collect water, swim, bathe, or do washing. FGS is prevented and treated with Praziquantel (a prescribed tablet).

FGS is neglected and under-recognised. As the co-chair of the FGS Integration group in 2024, Frontline AIDS played a leading role in raising awareness of FGS and advocating for its integration in HIV and SRH services. The FGS Integration project, led by Frontline AIDS with partners LVCT Health and Bridges to Development, created the first 'minimum service package' to guide programmatic interventions for the integration of FGS and SRHR.

We also secured several advocacy successes in 2024, with the Kenyan government procuring praziquantel for clinics in Homa Bay county for the first time following advocacy led by LVCT. In Malawi, our partner Pakachere persuaded the Malawi government to include FGS in its sexually transmitted infections guidelines, drawing on technical assistance provided by Frontline AIDS. Globally, the development of a genital schistosomiasis task force within the World Health Organization was announced; Frontline AIDS and partners hosted a roundtable discussion with FGS endemic countries, multilaterals, and donors during the International AIDS Conference, which provided a catalytic platform for this announcement.

The impact achieved in 2024 has changed the discourse on FGS integration, raising greater awareness and paving the way for new programmatic interventions at country level. This includes the development of much needed normative guidance by WHO. Frontline AIDS remains an important advocacy voice around the links between FGS, HIV and HPV – a risk that must be addressed for millions of women and girls across Africa.

To find out more about FGS, watch this film, shown at the World Health Summit in Berlin, Germany. Throughout 2024, Frontline AIDS partnered with the German Federal Ministry for Economic Cooperation and Development (BMZ) and Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) on FGS.

https://www.youtube.com/watch?v=mU6cnVY_oXo



Washing clothes in Homa Bay, Kenya. Female Genital Schistosomiasis (FGS) is endemic in the region due to the presence of waterborne snails which carry the parasite that causes FGS.

Thanks to the FGS Integration Project funded by the Children's Investment Fund, a total of 8,856 women were screened for FGS and nine health facilities in Kenya are now offering a minimum service package for FGS service integration.

Source: Frontline AIDS 2024 Action Report



ACTION 2

INTEGRATE HIV, SRHR, TB AND VIRAL HEPATITIS SERVICES THAT PUT PEOPLE AT THE CENTRE

We work with partners to promote and sustain person-centred, integrated health services so that individuals experience joined-up health care and services. This includes access to prevention, treatment, and care for HIV, sexual and reproductive health and rights, TB and viral hepatitis.

We support our partners to advocate with governments, donors and policy makers to secure political commitment and funding for care that focuses on the whole person, not just on individual health issues. This includes building support for community-led models for providing integrated care. Integrated and community-led approaches can be particularly critical for work with marginalised and criminalised populations, such as people who use drugs, helping to maximise their access to a fuller range of services and ultimately, to improve health and save lives.

We implement innovative approaches and programmes, foster learning about these and share evidence and research so we can improve commitment to and delivery of integrated health services.

As well as advocating with decision makers at the national level, representatives from the Action 2 working group, including partners from Ukraine, Côte d'Ivoire, Uganda, Ecuador, Zimbabwe, India, and Cambodia, also shared their experiences and recommendations in global fora, such as at the UN High Level Meeting on Antimicrobial Resistance, the 25th International AIDS Conference, the Union Lung Health Conference and the International Conference on Health and Hepatitis Care in Substance Users.

In 2024 the Action 2 team undertook research to document the provision of integrated services in countries represented by the Frontline AIDS partnership. This assessment was essential for proposing a more unified model of integrated service delivery, advocating for its adoption across different countries, and serving as a foundation for joint funding applications, as well as identifying critical gaps and challenges. This will serve as an important foundation for further work in 2025.





INNOVATE, INVOLVE, INSPIRE PROJECT

- **The overall purpose of this work is to influence WHO global guidelines on hepatitis C in order to strengthen national responses. As part of this Unitaid-funded project, partners in Egypt, Kyrgyzstan and Nigeria are researching the effectiveness and acceptability of a number of under-used innovations with people who use drugs, which support prevention of hepatitis C and HIV, hepatitis C testing and treatment and wider health and wellbeing.**
- **These include long-acting buprenorphine, a new form of opioid agonist treatment which is released slowly into the body to maintain treatment of opioid dependence, as well as special low dead space needles and syringes. Programme partners also offer community outreach on harm reduction to reduce hepatitis C among people who use stimulants. They have also integrated hepatitis C testing and treatment into community-based harm reduction settings, significantly increasing uptake among people who use drugs, who may avoid hospital settings where these services are normally provided, because of high levels of stigma.**
- **Advocacy to grow these innovations is a key part of the programme, based on an understanding that governments ultimately need to fund this kind of work and pass laws which can enable it. Achievements include securing state regulatory authority approval for the importation of long-acting buprenorphine in Egypt and Kyrgyzstan, and getting it included on national medicines lists and country clinical guidelines. In Kyrgyzstan and Nigeria partners have also secured regulatory approval for the importation of direct-acting antiviral medicines for hepatitis C, which are effective at clearing hepatitis C infection in more than 90% of people.**

LOW DEAD SPACE NEEDLES

Where people who inject drugs share injecting equipment the risk of spreading infections can be reduced by using low dead space needles and syringes. These reduce the amount of blood left in a needle or syringe after a liquid is injected.

This innovation can significantly reduce the transmission of HIV and hepatitis C when injecting equipment is shared.

Find out more about our Innovate, Involve, Inspire project: https://frontlineaids.org/our-programmes/innovate-involve-inspire/



" THE CHALLENGES OF BEING PART OF A CRIMINALISED POPULATION? STIGMA, DISCRIMINATION, DEGRADATION, DIRECT INSULTS, CONFRONTATIONS, ARRESTS, THE INHUMANE TREATMENT GOES WITH BEING KNOWN AS A PERSON WHO USES DRUGS... IT MAKES ME HAPPY THAT I'VE DONE SOMETHING OTHER THAN JUST THE HUSTLE AND BUSTLE OF EATING, LOOKING FOR MONEY TO TAKE OFF MYSELF AND ALL OF THAT. "

Source: original interview with Aniedi Akpan, Gombe State, Nigeria. Aniedi is the national chairperson of the Drug Harm Reduction Advocacy Network and part of the Hepatitis C Portfolio Community Advisory Board, where he contributes insights to the Innovate, Involve and Inspire project.

ACTION 3

FIGHT FOR HUMAN RIGHTS, GENDER EQUALITY AND ACCESS TO HEALTH AND JUSTICE

The rise of anti-rights movements presents new challenges for human rights, gender justice, and access to HIV services. Frontline AIDS' partners have worked over many years to challenge both these and existing human rights barriers. We push for the repeal of laws which criminalise people living with HIV and people from key populations. We also work to reform policies which prevent women and girls from accessing HIV services.

Anti rights opposition creates an increasingly hostile environment to ending AIDS, with governments withdrawing support for hard-fought programming aimed at those most at risk of HIV. Anti-'foreign-agent' and anti-homosexuality laws restrict civil society and augment the criminalisation of certain communities.

Frontline AIDS works with partners and external allies to build collective resistance to anti-rights actors. We generate evidence on anti-rights movements, sharing this with our partners and at events such as the International Lesbian, Gay, Bisexual, Trans and Intersex Association (ILGA) World Conference, the board of the Global Fund for AIDS, TB and Malaria, and the UNAIDS Programme Coordinating Board. By building a shared understanding of anti-rights movements, the tactics they use, and the impact that they are having on the HIV response, we have also created space for dialogue and exploration on the most effective ways to respond and resist.

RIGHTS, EVIDENCE, ACTION: OUR REACT TOOL

- **This year we delivered training to the four REACH partners and other organisations across the Frontline AIDS partnership, to enable them to generate evidence of barriers that marginalised communities experience, using our REAct system.**
- **REAct is a human rights monitoring and response tool that enables community-led organisations to record and manage information about human rights violations in real time, and to use this information in order to demand accountability and drive improvements. In 2024 partners documented 1651 cases of human rights violations using REAct.**

The approach enables communities to hold perpetrators, institutions, and governments to account using the evidence that they have gathered. To support stronger outcomes in this area, in 2024 we conducted a specially designed virtual training open to all partners, with a focus on enhancing the use of data for advocacy. These sessions focused on how to gather, analyse, and present evidence in ways that support policy change and counter anti-rights narratives effectively.

Our REAct tool :
https://frontlineaids.org/our-programmes/react/

RIGHTS, EVIDENCE, ADVOCACY, CHANGE PROJECT (REACH) PROGRAMME

This integrated programme combines emergency response for communities affected by human rights emergencies with investment in human rights monitoring and advocacy. It is led by national organisations and networks in Cameroon, Ghana, Senegal and South Africa, with funding from the Elton John AIDS Foundation.

In 2024 we distributed 36 Rapid Response Fund (RRF) grants using REACH and the Government of Ireland funding. This enabled community-led organisations facing human rights crises to put emergency HIV care and support in place, where this had been interrupted, and to undertake advocacy with law enforcement, judicial authorities and policymakers.

Grants this year have also supported legal representation to secure release of individuals being targeted for arrest, and to fund outreach by grantees to community leaders and networks in order to secure their support and assistance. It has also supported documentation of human rights violations and monitoring of response effectiveness. We also produced a report offering insight on the types of applications coming into the RRF, which underscored the growing impact of anti-rights opposition on the communities we serve and has informed our regional and global advocacy efforts, another key element of the REACH programme.

Throughout 2024 we supported LGBTQ+-led partners to contribute evidence during two sessions of the Human Rights Council (HRC), helping to harness growing concern on the threats to HIV related human rights. We also contributed to the call for a special HRC panel on human rights and the HIV response to take place in 2025. Additionally, in May 2024, we co-hosted a convening of LGBTQ+ advocates from Africa, alongside UNAIDS and our partner, the Uganda Key Population Consortium, as well as UNDP, OHCHR, UN Women and UNFPA. The meeting served as an important space to formulate strategies and build alliances for advancing the rights of LGBTQ+ people and countering anti-LGBTQ+ mobilisation. Participants, which included several Frontline AIDS partners, co-developed a shared set of regional priorities, from a regional law reform and litigation strategy to better leveraging of the African Commission on Human and People's Rights, which in turn provided a clear mandate to Frontline AIDS and the five UN agencies on key areas requiring support.

"INCIDENTS OF ARBITRARY ARRESTS OF MEMBERS OF LGBT+ COMMUNITY ARE ON THE DECLINE IN ZANZIBAR"

Key and Vulnerable Population (KVP) Forum Zanzibar KVP was awarded a grant through the Rapid Response Fund. With this funding they published a security manual in Kiswahili and carried out a series of training sessions to help local advocates and community members to better understand their rights, helping to build legal literacy and other crucial knowledge. These results were reported in August 2024.

REAct

"IN THE DECISION POINTS EMERGING FROM THE 55TH MEETING OF THE UNAIDS PROGRAMME COORDINATING BOARD IN DECEMBER 2024, THE BOARD EXPLICITLY RECOGNISED INADEQUATE FINANCING FOR COMMUNITIES, SHRINKING CIVIC SPACE. SIGNIFICANTLY, FOR THE FIRST TIME, IT RECOGNISED THE MOBILISATION OF ANTI-RIGHTS AND ANTI-GENDER MOVEMENTS AS BARRIERS TO COMMUNITY LEADERSHIP AND THE GOAL OF ENDING AIDS"

Source: Notes on the 54th meeting of the UNAIDS Programme Coordinating Board, held in June 2024.

For more on the event, please visit the Frontline AIDS blog:
https://frontlineaids.org/highlights-unaids-pcb-meeting/

NADOUM

The Nadoum project, funded by the Global Fund, works with partners in Egypt, Jordan, Lebanon, Morocco, and Tunisia. It is based on an understanding that respect for human rights is key for removing barriers to HIV services, alongside changing laws and policy.

Since 2019, the Nadoum project has been strengthening civil society, mobilising and empowering communities, building networks, and addressing human rights-related barriers to health care through advocacy and innovation.

In Jordan, Nadoum partner FOCCEC (Forearms of Change Center to Enable Community) has supported religious leaders to conduct awareness sessions, reaching religious leaders, Imams, preachers, youth and the local community.

The primary goal of the sessions was to reduce social stigma and discrimination against people living with HIV and key populations. They combined accurate scientific information about HIV, including modes of transmission, prevention methods, and the importance of treatment, with information on the negative impact of stigma and discrimination. This was delivered from an Islamic perspective, supported by evidence from the Quran and Sunnah, and sessions on how Islamic teachings align with and support a human rights-based approach.

From 2022 to 24, FOCCEC supported a total of 45 such sessions, reaching more than 1,000 participants. In February 2024, the organisation also secured an amendment to employment law in Jordan, stating that people living with HIV cannot be denied employment based on their HIV status.

Alongside human rights work, the Nadoum programme supported partners to strengthen organisational development and embed it in their country plans. Trainings have equipped staff on critical areas including human rights monitoring using REAct, alongside harm reduction, policy development and advocacy, and governance and financial management. Each country has also developed robust plans to build the long-term sustainability of their HIV response efforts, which is critical in a context where the political or human rights environment is not supportive of a comprehensive HIV response.

Source: Nadoum project data. Project partner FOCCEC (Forearms of Change Center to Enable Community) has worked for many years sensitising religious leaders on human rights and HIV and training them on how to raise awareness on stigma and discrimination.



Elie Aaraj, Executive Director, Middle East and North Africa Harm Reduction Association, works with his team inside his office in Beirut, Lebanon.

> "Escalating hostility towards key populations, especially LGBT+ communities, along with persisting stigma and discrimination, criminalisation and repressive laws continue to thwart progress on the rights of people living with HIV. Nadoum partners are actively engaging with decision-makers to make changes to discriminatory policies."

Source: Frontline AIDS' Sustaining HIV momentum in the MENA region report

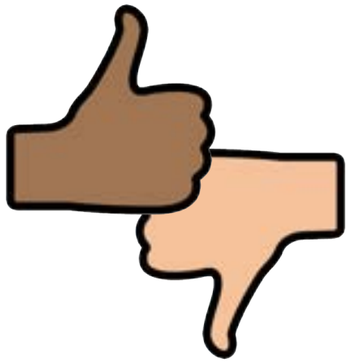
RAPID RESPONSE FUND

OPERATING IN HOSTILE ENVIRONMENTS: RAPID RESPONSE FUND

Frontline AIDS' Rapid Response Fund (RRF) was established in 2016. With funding from the Elton John AIDS Foundation, Irish Aid and Sida the RRF supports LGBTQ+ people in emergency situations, helping them respond to disruptions in access to the HIV treatment, prevention, care and support services they need to protect their health and well-being, and to address safety, security and human rights threats.

Rooted in an ethos of equity and inclusivity, today the Fund supports people facing stigma, discrimination and violence due to their sexual or gender identity, lifestyle, or HIV status. This includes sex workers and people who use drugs. With a focus on building resilience and promoting the rights of key marginalised populations, the RRF provides emergency grants of up to $15,000 to civil society organisations.

Rapid Response Fund grants provide immediate financial assistance to organisations grappling with unforeseen challenges threatening access to HIV services and human rights efforts, including those dealing with the mounting impact of anti-rights mobilisation.



"IN 2024, FRONTLINE AIDS ISSUED 36 RAPID RESPONSE FUND GRANTS. SINCE THE FUND WAS ESTABLISHED IN 2016, IT HAS DISBURSED OVER (US) $5.1 MILLION AND DELIVERED MORE THAN 600 GRANTS ACROSS 45 COUNTRIES"

Source:
Rapid Response Fund project

Typical activities supported by the Fund include security measures for organisations, their staff and community members, alongside wellbeing interventions, community and advocate training, and awareness and sensitivity raising activities with, for example, law enforcement, legal professionals or journalists.

"One grantee operating in the shadow of their country's anti-gay legislation faced multiple incidents of police raids and online harassment. Their staff were forced to focus on protecting their own safety through measures like enhanced security protocols and privacy tools for communication. Another organisation reported violent attacks on shelters for LGBTQ+ individuals, with pregnant staff members among those assaulted. These organisations, like many others, are spending precious resources addressing immediate security concerns, which makes advancing their long-term programming goals much more challenging."

Source: Emergency support as the Lifeline for LBGTQ+ activists facing violence: Frontline AIDS blog by Paddy Lawrance November 2024

https://frontlineaids.org/emergency-support-as-the-lifeline-for-lgbtq-activists-facing-violence/

Jomell is one of several clients who received support via a Rapid Response Fund grant in Zambia in 2020.

ACTION 4

DELIVER, SHARE, AND SCALE UP INNOVATIONS

What works? To end AIDS we need to learn from and scale up successful innovations, as well as learning from what doesn't work. This is why innovation is at the heart of how the Frontline AIDS partnership is working to end AIDS by 2030.

Under the stewardship of our partner NACOSA (Networking HIV & AIDS Community of Southern Africa), who lead our partnership's innovation work, we design monitoring tools and generate evidence. We also identify and share innovations happening in the HIV space today, so that methods and approaches can be scaled up by our partners, national governments, donors, other civil society actors, and global policy makers.

We share what we've learned at events, webinars and conferences. In 2024 we coordinated or convened more than 70 events and webinars. For example, our webinar on AI and digital health, which attracted more than one hundred participants, provided insights into how AI can effectively be integrated into digital health projects, showcasing real world experiences from Frontline AIDS partners in India, Ukraine and South Africa.

Our online portal, the Innovation Hub, continued to expand. 2024 case studies include MindSKILLZ, a sports-based mental health programme for young people in Kenya which contributed to a 47% decline in young people with clinical depression; an e-learning course for police officers on HIV and AIDS prevention and vulnerability in Lebanon which influenced officers' behaviour towards people with HIV; and a decentralised model for hepatitis and opioid-substitution therapy in South Africa aimed at reducing HIV infection through injection.



Webinar: Continuity in crisis: a positive story of localisation, innovation and inclusion in Ukraine.
https://www.youtube.com watch?v=MYMl2eiEAI0





(Top to bottom) Dr Lilan Otiso, Executive Director, LVCT Health, Kenya, Khuat Thi Hai Oanh, Executive Director, Center for Supporting Community Development Initiatives (SCDI), David Clark, Director of Programmes and Partnerships attend Frontline AIDS 30th anniversary event in Munich, Germany.

INNOVATION IN ACTION: UKRAINE, KENYA, AND BEYOND

With more than one in ten Ukrainian hospitals damaged as a result of the war, Alliance for Public Health operate over 50 mobile clinics to reach people who would otherwise miss out on HIV services. They have also spearheaded the development of a 'virtual social worker' application which, since October 2024, has provided targeted HIV-focused information, referrals, and online services.

In Kenya, LVCT's one2one digital platform provides tailored services and personalised care for young people in low-resource settings. It uses a combination of SMS, WhatsApp, and Facebook Messenger to share knowledge on critical health topics such as HIV, sexual and reproductive health and rights (SRHR), gender-based violence (GBV) and mental health. Chatbots provide follow up resources, and face-to-face counselling completes the 'continuum of care'.

Webinar: Continuity in crisis: a positive story of localisation, innovation and inclusion in Ukraine.

https://www.youtube.com/watch?v=MYMl2eiEAI0



Panellists sit at an event hosted by ODI Global in London, featuring our partners from Alliance for Public Health, Ukraine, Andriy Klepikov, Executive Director, and Tetiana Deshko, Director, International Programmes.

ACTION 5

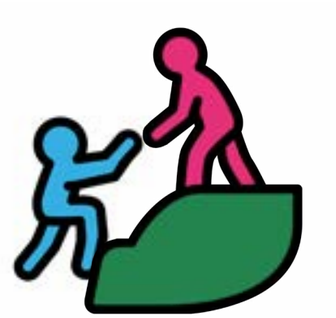
STRENGTHEN AND SUSTAIN COMMUNITY HEALTH SYSTEMS

The response to HIV and AIDS began more than four decades ago in communities: with people living with HIV, their loved ones, and wider key population communities creating the very first services to protect and promote health and human rights. Yet still today, communities and civil society are often not recognised – or adequately funded – for their vital role in delivering health and HIV services.

This is why as Frontline AIDS, we advocate for investment to strengthen the community systems that we know are essential for an effective HIV response, as well as for universal health coverage and for addressing emerging health threats, from future pandemics to the climate crisis.

In 2024 we continued to work with national governments, donors, and global policy makers to push for greater recognition of and financing for civil society and communities in national, regional, and global responses.

We placed a particular focus on the universal health coverage and integration agendas this year, developing strategies and launching activities aimed at influencing the implementation of these agendas in nine countries: Malawi, Kenya, Nigeria, Zambia, Zimbabwe, Uganda, Burundi, Côte d'Ivoire and Botswana. In the Latin America and Caribbean region our Ecuador-based partner Kimirina further strengthened its Action 5 co-leadership role, which included scaling up engagement amongst regional partners.



AFRICAN REGIONAL ADVOCACY

A collaboration with WACI Health (an African regional advocacy organisation based in Kenya) and WHO was a key Action 5 output in 2024. The initiative focuses on ensuring that sexual and reproductive health and rights (SRHR) and HIV prevention services are prioritised within the countrywide rollout of universal health coverage national plans. It covers Kenya, Botswana, Zimbabwe, Zambia, Uganda, Nigeria, Malawi, Cote D'Ivoire and Burundi.

In five of these countries, partners have directly engaged with health ministries to advocate for the inclusion of comprehensive SRHR and HIV services within universal health coverage benefit packages. Baseline research undertaken by Frontline AIDS across the nine countries has also provided a foundation for global level advocacy: it indicates a need for careful attention in order to sustain critical HIV and SRHR services in the transition to universal health coverage as well as the vital importance of meaningfully engaging communities and civil society in this transition.



"IF WE INTEGRATE THE HIV RESPONSE INTO AN ALREADY AILING SYSTEM, WE RUN THE RISK OF ERODING THE GAINS WE'VE ACHIEVED AND HARMING PEOPLE LIVING WITH HIV."

Source: Cindy Kelemi, Executive Director, BONELA (the Botswana Network on Ethics, Law and HIV/AIDS) speaking at the 54th meeting of the UNAIDS Programme Coordinating Board

GLOBAL ENGAGEMENT ON UNIVERSAL HEALTH COVERAGE (UHC) AND INTEGRATION

Throughout the year, we brought these messages to important global discussions, including the 77th World Health Assembly. Following substantial advocacy by Frontline AIDS for the inclusion of a civil society voice, Dr. Madiarra Coulibaly, Executive Director of Côte d'Ivoire Alliance was selected as one of two civil society speakers at the high-level Innovations in Universal Health Coverage and Resource Mobilization side event hosted by the Global Fund. Dr. Madiarra's speech emphasised the critical role of community-led organisations in achieving universal health coverage and mobilising resources for HIV prevention and care, while also enhancing accountability to uphold the commitments outlined in the Political Declaration on UHC developed following a UN High Level Meeting in September 2023. Another important space for UHC advocacy this year was a thematic meeting on sustainability in the HIV response, as part of the UNAIDS Programme Coordinating Board (PCB) meeting in June. As a member of the NGO Delegation to the PCB, Frontline AIDS supported eight of our partners to join an official Civil Society Advisory Group which shaped the thematic meeting's papers, agenda and outcomes. Together our partners pushed for commitments to address the challenges that integration into UHC will pose for HIV services, and for recognition of human rights and of community systems as essential elements of sustainability. These arguments were compellingly represented by Ms Cindy Kelemi, Executive Director of Frontline AIDS partner BONELA, who was selected as just one of four civil society and community speakers invited to address the full day thematic meeting.

SUMMIT OF THE FUTURE

Frontline AIDS and partners also played an important role this year in shaping a new UN Pact that emerged from the Summit of the Future, a high-level event which aimed to 'retrofit the multilateral system to meet the challenges of the 21st century'.

By forming a Health Impact Coalition with Y+ Global and several other partners and allies, we were able to significantly increase commitments to health in the Pact document, including references to sexual and reproductive health and rights and universal health coverage. The Health Coalition was also able to insist on the inclusion of a civil society speaker on health in the main high-level plenary, and to ensure that the Pact for the Future acknowledges the importance of involving civil society.

"This was a unique gathering of global leaders, presidents, prime ministers and ex pats. I was the only person from Africa in the room. It meant a lot to me to represent Africa, but I realised at that meeting that they are not listening to the communities: information isn't going to people who really need it. It was good to share the challenges we have in Africa, and it was important to be in the room."

Source: Frontline AIDS blog by Dr Pasquine Ogunsanya, Executive Director Alive Medical Services, Uganda, reflecting on her experience at the UN Summit of the Future. Alive Medical Services is a Frontline AIDS partner.

Source: Frontline AIDS blog:

https://frontlineaids.org/summit-of-the-future-will-it-deliver-for-health-and-hiv/

ACTION 6

DEVELOP AND CHAMPION A NEW GENERATION OF LEADERS

In many countries around the world, young people are denied information about HIV and sexual and reproductive health (SRHR), as well as essential services. Too often, they are also excluded from decisions that impact their health and lives.

At Frontline AIDS we know that young leaders should have an active part in HIV, SRHR and health decision-making at all levels; that they can hold those in power to account on HIV prevention and treatment; and that comprehensive sexuality education, SRHR and gender equality should be seen as essentials to end AIDS, not optional extras.

In 2024 we continued to support adolescents and young people, especially young women living with HIV, to lead programmes and reach their full potential as leaders and advocates.

HIV is the leading cause of death of adolescents (aged 10 – 19) in Africa, the continent which has the youngest population in the world: 70% of people in sub-Saharan Africa are under the age of 30. In response, a portfolio of programmes designed to build Resilient and Empowered Adolescents and Young People (READY) are delivered by Frontline AIDS in six Eastern and Southern African countries (Angola, Eswatini, Malawi, Mozambique, Zambia, and Zimbabwe) and delivered by Frontline AIDS partner Alliance Côte d'Ivoire in that country. Grounded on principles of inclusion and recognising intersectionality, the READY model focuses on youth-designed and youth-centred programming.



A peer supporter in Maputo, Mozambique teaches clinic visitors about sexually transmitted infections.



READY+ achieved notable gains in 2024. The programme reached tens of thousands through dialogues, parenting sessions, and faith leader engagement, helping to foster more enabling environments for adolescents and young people living with HIV. Peer-led support increased significantly and exceeded all targets, and youth-responsive service delivery was strengthened in almost all of the READY countries, through health provider training and ministry engagement. Interventions for young mothers ensured HIV-free outcomes for babies through peer-driven adherence support, and viral suppression rates improved in key READY countries including Eswatini and Zimbabwe, driving real-world improvements in the health and lives of young people living with HIV, delivered by young people themselves.



Fernando, a READY+ peer supporter and Admira, who access services in Frontline AIDS READY+ programme, sit together at a clinic in Maputo, Mozambique.

" I PLAN TO APPLY WHAT I LEARNED THROUGH MENTORING AND SUPPORTING OTHER YOUNG PEOPLE LIVING WITH HIV IN MY COMMUNITY. I'LL CREATE A SAFE, NON-JUDGMENTAL SPACE FOR THEM TO SHARE THEIR EXPERIENCES AND FEELINGS, AND I'LL PROVIDE GUIDANCE AND ENCOURAGEMENT AS THEY NAVIGATE THEIR MENTAL HEALTH JOURNEYS. "



Source: Purity,
Community Adolescent Treatment Supporter, Zimbabwe (READY programme)

READY ACADEMY

A standout highlight of the READY+ programme last year was the second iteration of the READY Academy, a flagship leadership initiative that trained 30 young leaders from across Africa to challenge discriminatory laws and policies, challenge harmful social norms and document human rights violations. At a time when increasing anti-rights opposition threatens to undermine progress on young people's sexual and reproductive health and rights, the Academy created a powerful space for cross-country learning and movement-building. Additionally, as one graduate shared, the Academy not only elevated youth leadership but also attracted interest from new funders such as the Elton John AIDS Foundation, signalling strong potential for scale and sustainability.

Source: adapted from READY+ Annual Programme Report 2024 executive summary.

COMPREHENSIVE SEXUALITY EDUCATION

National level advocacy around comprehensive sexuality education (CSE) continued to be an important theme for Frontline AIDS and our partners in 2024. Evidence shows that CSE can save and improve lives and reduce young people's risk of acquiring HIV. Despite this, it often faces vocal opposition from parents, religious leaders, and policymakers, increasingly stoked by anti-rights actors, based on false claims that CSE promotes promiscuity or threatens traditional values.

The Youth Voices for Comprehensive Sexuality Education project, launched in February, was led by Y+ Global with partners ACT Ubumbano in Cameroon. Designed to foster positive narratives about CSE, the programme saw youth advocates playing an important role in key deliverables, including the development of training workshops, advocacy plans, key messages and recommendations, and a policy brief. Youth advocates also played a central role in many activities, including inter-generational dialogues and meetings with decision-makers. With youth leadership at the heart of the project, Y+ Global led on project management, donor engagement and advocacy coordination, demonstrating their growing capacity in these areas.

READY
RESILIENT & EMPOWERED ADOLESCENTS & YOUNG PEOPLE

"THE READY ACADEMY HAS TRANSFORMED MY APPROACH TO ADVOCACY, GIVING ME THE TOOLS TO CHALLENGE INJUSTICE EFFECTIVELY."

Source: READY Academy participant.



Young people from across east and southern Africa pose for a picture during the READY Academy held in Eswatini.

PERFORMANCE AND ACHIEVEMENTS

15,589 people trained (including health workers, peer supporters, youth leaders, religious leaders, journalists and lawyers)

Exceeds 2023 - 2025 targets

195 organisations provided with technical or financial support in **36** countries

97% of 2023 - 2025 targets

72 CSOs supported by Frontline AIDS to hold governments, donors or private sector to account

Exceeds 2023 - 2025 targets

17,544 people participated in community dialogues

Exceeds 2023 - 2025 targets

54 CSOs have evidence that their capacity has been strengthened through trainings and other activities

Exceeds 2023 - 2025 targets

13 countries where Frontline AIDS has influenced governments to invest in, or support, sustainable, evidence-based or inclusive HIV responses:

45% of 2023 - 2025 targets

23 examples where Frontline AIDS has influenced donors or multilaterals

38% of 2023 - 2025 targets

179 CSOs collaborating through the Frontline AIDS partnership

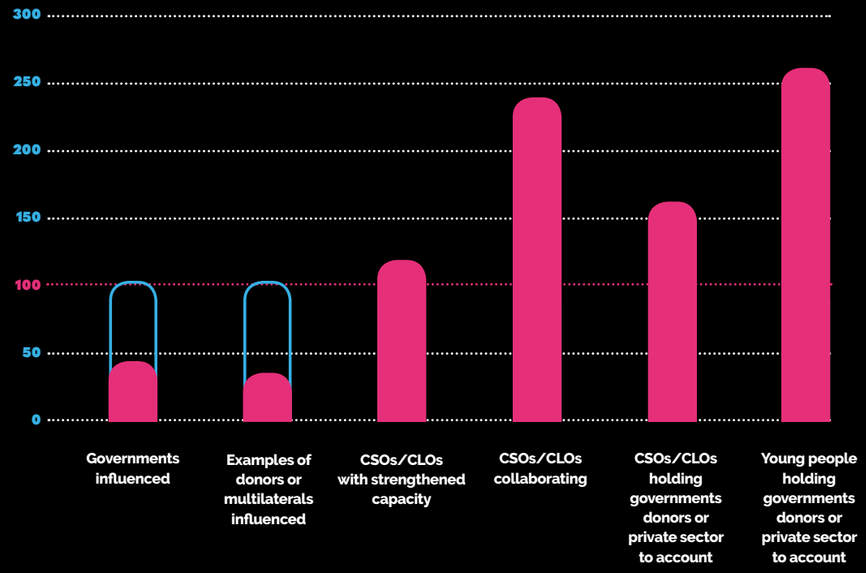
Exceeds 2023 - 2025 targets

Our organisational results framework sets a variety of targets to be achieved by the end of 2025. This helps us track progress towards our Global Plan of Action. Two thirds of the way through our strategy we have already met most of our targets. Two of our advocacy targets are slightly off track, although they show considerable acceleration from last year. Whilst we have exceeded our targets in supporting civil society and young people to advocate for change, advocacy outcomes reflecting changes by governments, multilaterals, and donors are proving slower to materialise. This is in significant part due to increasing opposition to human rights and evidence-based approaches to HIV and SRHR.

2024 achieved

Target 2025

% OF 2025 TARGET ACHIEVED BY END 2024



MONITORING, EVALUATION AND LEARNING

Frontline AIDS and its partners use data to drive decisions, evaluate the success of our work, and learn from what does, and doesn't, work. We use outcome harvesting methodology to systematically collect, describe, and analyse outcomes. This also allows us to better explore and describe the contribution of Frontline AIDS to changes observed and provides us with a framework for assessing the significance of each outcome.

"Whilst anti-rights movements threaten to derail progress to achieve our mission to end AIDS, it's also important to remember the positive work and innovation which has got us this far..."

Source: John Plastow, Frontline AIDS blog

"How to evaluate and learn from advocacy is something we've been exploring for the past 15 years. Frontline AIDS works with evaluation teams and advocates to nurture a culture of honest reflection and generate evidence of achievements, but also identify opportunities to learn from innovative practices, as well to learn from when things simply don't go to plan. Often, setbacks sparked important discussions on obstacles, such as unexpected changes in government positions, elections, or the introduction of oppressive legislation."

Source: Anna Downie,
Lead: Monitoring, Evaluation and Learning at Frontline AIDS

https://frontlineaids.org/resources/learning-brief-monitoring-evaluation-and-learning-for-advocacy-interventions/

For more on Frontline AIDS' monitoring and evaluation

https://frontlineaids.org/resources/learning-brief-monitoring-evaluation-and-learning-for-advocacy-interventions/

Winifred Kasoga, a youth Leader & Peer Educator from Frontline AIDS' SRHR Umbrella Programme educates other young people in her community in Kasanje, Uganda.



Ms Cindy Kelemi,
Executive Director of BONELA



Tumie Komanyane,
Lead for Frontline AIDS
READY programme



Maximina Jokonya,
Executive Director of Y+ Global and Co-Lead
for Action 6 of the Global Plan of Action

CASE STUDY: LEVERAGING OUR GLOBAL ACCESS

At the beginning of 2024, Frontline AIDS was appointed to the NGO Delegation of the UNAIDS Programme Coordinating Board (PCB), offering us a new level of influence in decision-making relating to UNAIDS. During the year, we brought the expertise of the Frontline AIDS partnership, and our collective priorities, into key PCB discussions.

For example, within the delegation we took on the role of leading a civil society advisory group with a formal role in shaping the much-anticipated PCB thematic meeting on the sustainability of the HIV response, which took place in June. Seven Frontline AIDS partners were represented on the advisory group, including the African Sex Workers Alliance (ASWA), BONELA, Education as a Vaccine, India HIV/AIDS Alliance, Kimirina, MENAHRA and SAfAIDS.

Along with other group members, they agreed to prioritise pushing for the recognition of human rights and gender equality as essential aspects of sustainability in the thematic meeting, alongside highlighting the challenges in integrating HIV into universal health coverage systems and pushing for PCB commitments to engage communities in sustainability processes and – vitally – to fund community-led responses.

We then worked together to shape the background papers, agenda, and speakers for the thematic meeting, to ensure that these priorities came through strongly. One of our partners, Ms Cindy Kelemi, Executive Director of BONELA, was selected as one of four civil society speakers invited to address the thematic meeting.

Cindy gave a compelling address urging governments, donors and other stakeholders engaged in sustainability and transition planning to first assess the current situation, arguing that 'if we integrate the HIV response into an already ailing system, we run the risk of eroding the gains we've achieved and harming people living with HIV.' She also highlighted that while Botswana had reached the 95-95-95 targets, it had not yet achieved this level for vulnerable populations. Emphasising community systems as an integral component of health systems, with an important role in reaching key populations, Cindy called on UNAIDS to provide model strategies for strengthening and engaging community systems. Frontline AIDS voices also played a key role in the development of the NGO delegation's annual thematic report titled "Breaking the Chains: Supporting Community Leadership and Human Rights for a sustainable HIV response". We were highly active in shaping the core concept for the report, and we also mobilised 14 of our partners to feed into its content. Their participation in interviews, focus groups, and surveys helped ensure a notably strong report with clear recommendations for action on the key challenges of inadequate funding, anti-rights mobilisation and civic space restrictions.

Our combined work around the NGO report and the thematic meeting secured the first ever UNAIDS board decisions recognising the impact of 'regression of gender equality and human rights' on the goal of ending AIDS.

It also led to a commitment to more effective collaboration among UNAIDS co-sponsors, communities,and member states to increase support for human rights and gender equality, as well as to increase and facilitate sustainable, long-term financing for community -led organisations, and emergency support for communities facing human rights crises.

This year also saw Tumie Komanyane, Lead for Frontline AIDS READY programme, and Maximina Jokonya, Executive Director of Y+ Global and Co-Lead for Action 6 of the Global Plan of Action actively shaping the PCB's second thematic meeting of the year, focussed on children and adolescents. Tumie was invited as an expert speaker, and presented inspiring evidence showing how READY's peer-led models have ensured treatment adherence and improved overall wellbeing for young people living with HIV, as well as supporting prevention of vertical transmission for young mothers. The decisions emerging from these discussions will be agreed in 2025, offering an important opportunity to increase international commitment to youth-led HIV programming.

To download the NGO Delegation's report:

https://www.unaids.org/sites/default/files/media_asset/PCB55_NGO_Report.pdf

PLANS FOR 2025

US FOREIGN AID CUTS: GLOBAL HIV RESPONSE IN CRISIS

While this annual report covers activity in 2024, it is important to recognise the seismic impact of the Trump administration cutting most of its foreign aid contracts, amounting to around $60 billion in aid. Around half of Frontline AIDS partners (27 out of our 54 partners) are directly impacted and some organisations have seen 95% of their funding cut.

At the time of publication, UNAIDS has predicted that the cuts could see an additional 4 million people lose their lives to AIDS-related illnesses over the next four years and as many as 6 million extra people acquiring HIV infection. HIV prevention services and programmes for key populations and adolescent girls and young women are among those hardest hit, as well as advocacy and human rights work.

In this context, Frontline AIDS has warned that the world is now facing a new AIDS emergency, which could undo much of the progress achieved in the last two decades.

Find out more:

https://frontlineaids.org/news-and-resources/funding-cuts/

Inevitably this will significantly impact on our work and our plans for 2025, and particularly how we support our partners. We are developing a new 'Solidarity Fund' which builds on our flagship Rapid Response Fund. This will enable organisations impacted by US cuts to adapt to fill critical gaps as they work to sustain services for the longer term, as well as supporting marginalised communities to respond to emerging human rights threats.

In addition, in June 2025 we will launch our new Transition Initiative, which aims to ensure that HIV and sexual and reproductive health and rights services for the most marginalised populations, including HIV prevention services, are included in transition plans. These transition plans will be developed by governments in response to the funding crisis, and are aligned with the pre-existing UNAIDS Sustainability Roadmap process.

Our approach will support existing civil society advocacy coalitions, including those established under our United for Prevention programme, to engage in national decision-making spaces and successfully collaborate with governments to restore key services, while also pushing for long-term solutions. Initially focussed on five countries (Kenya, Malawi, Nigeria, Tanzania and Uganda) but with possibility of further expansion, the initiative is a key pillar in our wider effort to support safe communities, sustain HIV services and strengthen our partnership through this time of crisis.

OUR TOP PRIORITIES FOR 2025

Early on in 2025 - and prior to the funding cuts - we asked Frontline AIDS' leaders what their top priorities were to help us achieve our mission to end AIDS by 2030. In preparing this report we also asked partners to reflect on how their plans have been impacted by cuts. This is what some of them said:



"The starting point will always be the lived reality of the partners and the communities they serve, and we will run regional conversations across the world to listen to that reality.

Partners and allies will feed into the strategy development and validate it, which is crucial as the strategy will guide our work to achieve our mission to end AIDS for everyone, everywhere. This is a crucial opportunity to mobilise our partnership to bring a strong shared voice and approach to end AIDS by 2030."

John Plastow
Executive Director,
Frontline AIDS



"In 2025 we are expanding our horizons. We are building paths where there were only barriers before. We not only cross geographical borders, but also those that tried to separate us because we know that there are more things that unite us than those that divide us.

As sex workers, we challenge every border: those that exclude us from our rights, those that society imposes on us, those the one that tries to divide us.

Sex workers are essential to reducing HIV prevalence. Stigma, discrimination, and exclusion fuel prevalence. The response to AIDS is not comprehensive if there are barriers to our participation.

We no longer want to bury colleagues because of HIV. Our inclusion will save lives."

Maria Lucila Esquivel
Executive Director,
ReTraSex (Paraguay)
ReTraSex is a transnational network of female sex workers across 15 Latin American countries



"Donald Trump's return to the White House is likely to herald an expanded Global gag rule preventing US funds from supporting any organisations that provide abortion services, referrals, counselling or advocacy, as well as a new anti-trans gag. This is likely to have a detrimental impact on global HIV and sexual and reproductive health and rights programmes and will have serious implications for HIV and sexual reproductive health funding.

We will seek to persuade bilateral donors and philanthropists to step up their funding for HIV, and to support the civil society and community organisations that are most likely to be affected by the negative impacts of the new gags."

Lois Chingandu
Director of External Relations,
Frontline AIDS





“In 2025 Alliance India will further augment person-centric prevention and care services to the communities we serve. Our programmes for people living with HIV would focus on improving adherence (to drugs treatment), retention in care, and well-being.

Our work with key and vulnerable population groups aims to provide comprehensive healthcare including mental health services, sexual and reproductive health rights, addressing gender-based violence, and sexualised substance use. We are committed to strengthening the communities we work with through a structured and collaborative partnership with national and state programmes.

The continued support we receive from Frontline AIDS this year focus on strengthening HIV-prevention services. Our priorities are aligned with the National AIDS Control Programme (NACP) and care strategies towards ending the AIDS pandemic by 2030 ”

Dr Pramod K

Chief Executive,
Alliance India



“Promoting the integration of the prevention and treatment for health challenges and medical conditions that increase the risk of contracting HIV will be a key area for Frontline AIDS in 2025. ...We are working with **inspiring partners in Kyrgyzstan**, Egypt and Nigeria who are providing community-led models of care including treatment for hep C. We will discuss findings from the community-based research at the 13th International Conference on Health and Hepatitis in Substance Users in October 2025, Cape Town, South Africa ”

Revati Chawla

Interim Head of programmes,
Frontline AIDS



“We should have been talking about a significant reduction in new HIV infections among key populations, which are very important in terms of HIV prevention in Malawi. And that could have translated in a significant reduction in HIV prevalence, even new infections.

We had vested more trust in PEPFAR because of the localisation agenda. Since the cuts, we've started to think about diversifying our sources of funding over the next five years. This would help us to become a more sustainable local NGO, where we would focus on having the right systems, technical knowledge.

We don't need to rethink our strategy. We will continue supporting the government of Malawi, specifically the Ministry of Health, to address some of the critical health and social issues in our country ”

Simon Sikwese

Executive Director,
Pakachere (Malawi)



“Building collective resistance to anti-rights attacks will be an important priority for us, working with communities on the frontline to fortify their defences, including through our **Rapid Response Fund**, which enables communities to quickly deal with these threats. We'll also be supporting the growth of strong national, regional and global civil society movements and advocating for stronger international action to counter anti-rights mobilisation.

This year you'll hear us speaking up for human rights, the global AIDS response and the leadership of communities affected by HIV at key events, including the Commission on the Status of Women and the World Health Assembly, as well as on the UNAIDS and Global Fund boards. We will also be convening our partnership around the development of a new Global AIDS strategy, led by UNAIDS ”

Fionnuala Murphy

Head of Global Advocacy,
Frontline AIDS

FINANCIAL REVIEW

COMMENTARY ON THE CHARITY'S FINANCIAL RESULTS FOR THE YEAR

This section is a commentary on the financial statements on pages 60–80, which report the financial results and position of the Charity. The expenditure of Frontline AIDS partners is only included in these financial statements to the extent that the funding was channelled through the Charity.

The Charity had a challenging financial year delivering on the fourth year of the Global Plan of Action. Total income in 2024 increased to $20.4 million (2023: $17.1 million), however expenditure grew at a higher level, closing the year at $21.3m (2023: $18.2 million). A larger than expected end of year deficit of $(0.8 million) was generated, which was primarily driven by staff expenditure and charitable activities costing more than forecasted. The Charity has implemented stronger cost control measures for the coming financial year (2025). At 31 December 2024, the Charity held $5 million of free reserves available to ensure future sustainability and support important strategic work as the Charity continues to deliver upon its strategy.

BALANCE SHEET AND CASH FLOW

The balance sheet and the cash flow statement show cash and cash equivalents decreasing by $2.1 million from 2023 to 2024. The decrease represents the Charity utilising donor funds received in advance to support charitable activities delivered by Frontline AIDS in 2024. These cash funds will be continue to be utilised in 2025. The Charity's cash position continues to remain healthy at the end of 2024, with total cash and cash equivalents held of $8.5 million.

Income of $3.3 million was deferred at year end, representing programme funds received in advance that have yet to be spent. It is forecast that these deferred income balances will be used in full in 2025.

FINANCIAL INSTRUMENTS AND FOREIGN EXCHANGE RISK

The Charity's operations and working capital requirements are financed principally by a mixture of reserves and funds received
in advance from donors. In addition, trade debtors (funds due from donors) and trade creditors arise directly from the company's operations.

The Charity's income is received mainly in US dollars, British pounds sterling, Swedish krona and euros. The costs of the Charity are primarily incurred in pounds sterling, while the costs of in-country operations and support for partner organisations are incurred in around 30 different currencies.

In summary, the Charity's policy on foreign exchange is:

- **to regularly review its net exposure to foreign exchange risk**
- **to pass on foreign exchange risk to suppliers and partners
where appropriate; when it is necessary for the Charity to bear the risk, to manage significant exposure using forward contracts and options**
- **to continue to hold liquid reserves mainly centrally, in US dollars, sterling and euros, subject to ensuring that partner organisations have sufficient cash locally to prevent disruption to services.**

After taking the above steps to mitigate foreign exchange risk, the Charity had total foreign exchange losses of $153k in the financial year 2024, which arose primarily from the revaluation of non-US Dollar denominated assets at the year-end.
The Charity will continue to apply its foreign exchange policy in 2025 to minimise any foreign exchange exposure for the year ahead.

RESERVES POLICY

The Charity sets its reserves policy to meet the organisation's financial objectives and sufficiently safeguard the Charity's financial position. The Trustees have considered the reserves levels of the Charity in light of the external environment and are comfortable that the level of reserves held are appropriate.

The Charity has no long-term borrowings, so all of its financing needs must be met from either reserves or current income. The Charity needs to hold reserves for the following primary purposes:

- **To provide working capital for overseas operations: the Charity normally pays grants to its partners in advance of planned activity. However, the Charity's own restricted funding from its donors can be paid in arrears. Therefore, the working capital needs of its overseas operations may need to be met from the Charity's unrestricted reserves.**
- **To cover for a shortfall in funding for core costs: the salaries and running costs of the Charity are covered by unrestricted funding, which comes from the Swedish and Irish governments, and overhead contributions from the Charity's restricted programmes, funded by a number of other major donors. If any of this funding were to be delayed, the Charity would need a buffer of unrestricted reserves to pay core costs in the meantime. If unrestricted funding were discontinued or significantly reduced, the Charity would need unrestricted reserves to fund restructuring and redundancy costs. The target level of this element of unrestricted reserves is three months of the Charity's core costs.**
- **To cover unbudgeted costs incurred by partner organisations: the Frontline AIDS global partnership supports organisations worldwide, so it is normal that from time to time there will be emergencies or unanticipated costs that the Charity will want to support. There may not be sufficient contingency within a single year's budget, so to be able to respond to emergencies the Charity needs a contingency fund within unrestricted reserves.**

The three requirements above are met by the General Fund. The target level for the first two is variable according to the values and the cash flow patterns of the budgets for the year, so the overall target level for the General Fund is reassessed annually. On 31 December 2024, the Charity held reserves of $4.5m in its General Fund. The current general fund target range is $2.4m to $3.9m. The Board of Trustees are therefore comfortable that the current level of the general fund meets the requirements of the reserves policy and that there are adequate reserve levels given the current volatile external funding environment and the risks the Charity faces.

Separate unrestricted reserves are needed for the following purposes:

- **To cover the balance of funds invested in fixed assets: the Charity's fixed assets have been acquired using unrestricted funds. The net book value of fixed assets is held in a separate reserve to reflect the fact that this part of the Charity's reserves is not readily realisable to finance any other activity or obligation. On 31 December 2024, the balance of this reserve fund was $0, reflecting that all current fixed assets held by the Charity have been written down in full.**
- **To cover for foreign exchange losses: Currency markets continue to be volatile and, with major income and expenditure streams in over ten different currencies, the Charity is exposed to significant foreign exchange risk. Steps are taken to hedge against that risk in line with the foreign exchange risk policy set out above, but it is still prudent to retain a minimum balance in the Exchange Rate Revaluation Reserve to cover unhedged foreign exchange losses. The target minimum value of the reserve is $0.5 million. On 31 December 2024, the balance on this reserve fund was $0.5 million.**

On 31 December 2024, the total funds held by the Charity amounted to $5 million.

LIQUIDITY AND INTEREST RATE RISK

The Trustees monitor the liquidity and cash flow risk of the Charity carefully. Cash flow is monitored closely by the management team at Frontline AIDS and reported periodically to the Finance and Audit Committee.
The Charity did not need an overdraft in 2024 and will not need one in 2025. There are no long-term borrowings, so the Charity is not exposed to interest rate risk.

INVESTMENT POLICY AND OBJECTIVES

The objectives of the Charity's investment policy, in order of priority, are to ensure the Charity's funds are held safely, to ensure the Charity has sufficient liquidity to implement its programmes, and to achieve a return on surplus funds. These surplus funds may be invested in:

- fixed-interest government or government-backed investments with less than five years to maturity which are rated AAA by either Standard & Poor's or Moody's
- bank treasury deposits and/or notice accounts with terms of up to 12 months in banks that are rated at least A by both Standard & Poor's and Moody's, and have been approved by the Trustees
- in a sterling common deposit fund managed by a corporate trustee, as approved by the Charity Commission.

During the course of 2024, interest earnt on investments totalled $309,000 (2023: $336,000). Interest earned on treasury products decreased for the Charity in 2024 due to Central banks lowering interest rates in response to global economic conditions. The Charity expects this level of interest earned to continue into 2025. The objectives of the policy are to generate interest on the Charity's GBP, USD and EUR bank balances equal to the Bank of England, Federal Reserve and European Central Bank base rates.

GOING CONCERN

The Trustees have assessed the Charity's ability to continue as a going concern. The Trustees have considered a number of factors when forming their conclusion as to whether the use of the going concern basis is appropriate when preparing these financial statements. These factors include the following:

- Reviewing the 2025 budget together with a review of an updated financial forecast to the end of 2026, which analyses various scenarios of funding for the Charity and the likelihood of key strategic grants being secured.
- A review of the key risks the Charity faces, including the changing external environment and the mitigating actions the Charity can deploy to reduce the negative impact caused by these risks.
- The Charity is funded through a mixture of long-term grants and contract income from governments, multilaterals, trusts, foundations and corporations. The Charity has strategic donors which will provide unrestricted funding to the Charity for 2025. The Charity entered 2025 with the General Fund at $4.5m and a foreign exchange reserve of $0.5m.
- The Charity is undertaking a strategic renewal process in 2025, which will position the organisation to best adapt to the changing external environment and continue to secure income to sustain its future. As part of the development of this new strategy, the Charity has modelled scenarios that consider the likelihood of key strategic grants being secured and considered the impact of possible mitigating actions, including reducing the cost base of the Charity and reducing planned expenditure. Taking into account these mitigating actions, under all scenarios the Charity has sufficient liquid funds to support its cash flow requirements, together with adequate reserves for the period of review.

Having regard to the above, the Trustees believe it is appropriate to adopt the going concern basis of accounting in preparing the financial statements.

PERFORMANCE OF THE CHARITY'S FUNDRAISING ACTIVITIES

In terms of reaching financial targets, the financial year 2024 was another strong period with a number of significant new funding agreements secured. Success has been achieved against the background of a challenging external donor environment where the shape and focus of Official Development Assistance (ODA) funding continues to evolve. The funding secured will help the Charity meet its financial objectives for the coming years and enable important charitable and programmatic work to continue.

In the financial year 2024, most material funding secured was received from institutional donors, trusts and foundations. The Charity did not pay any third party or agency to undertake material fundraising activities on its behalf and received no complaints during the year regarding any fundraising activities. Frontline AIDS is a member of the Fundraising Regulator. The Charity and its Trustees are fully aware of the requirements and duties set out in the Charities (Protection and Social Investment) Act 2016 with respect to fundraising activities and are focused on ensuring any future fundraising activities are fully compliant.

We also take very seriously our responsibility to protect vulnerable people. Frontline AIDS has a Safeguarding Policy and a Code of Conduct, which describe our approach to protecting staff, partners, programme participants and supporters.

PRINCIPAL RISKS & UNCERTAINTIES

RISK (RISK TYPE)	MANAGEMENT ACTIONS
FUNDING (STRATEGIC) Sustaining Frontline AIDS in the context of the collapse of overseas development aid ('ODA') globally, and in particular the collapse of US funding for HIV as a result of the decisions of the current US administration	▸ Prioritise maintaining an active relationship with Frontline AIDS' core donors, with a particular focus on alignment with strategic donors ▸ Nurture and prioritise relationships with a key selection of donors closely aligned with Frontline AIDS' organisational strategy ▸ Utilise the new organisation strategy to establish an approach and income ask that addresses the changing landscape of HIV and health financing ▸ Align restricted funding submissions with the new organizational strategy, with a more targeted approach taken to when Frontline AIDS leads an opportunity versus its partner network
RELEVANCE (STRATEGIC) Frontline AIDS fails to demonstrate its relevance and value add within a constantly changing external environment	▸ Use the new strategy to provide clear focus to the question of Frontline AIDS role and relevance in the future context of ending AIDS ▸ Utilise the new strategy to position the Frontline AIDS partnership as a critical entity within civil society and the wider response to HIV ▸ Clarification of the place of HIV in Frontline AIDS' strategy, moving away from a vertical focus and towards a clear definition of its relationship with wider health and rights challenges ▸ Putting a commitment to anti-racism at the heart of Frontline AIDS' identity and strategy process ▸ Moving to become a co-located, global organisation with an appropriate mix of capacities in the global north and global south ▸ Strengthen the organisation's ability to be digitally agile, enabling a high quality online interaction across the partnership and with other stakeholders

STRUCTURE, GOVERNANCE, AND MANAGEMENT

INTRODUCTION

Frontline AIDS was incorporated as a company limited by guarantee in England and Wales on 24 December 1993 (registration number 2883774) and is a registered charity (registration number 1038860).

The Charity's governing document is its memorandum and articles of association. The Charity's legal objects, as set out in its memorandum of association, are:

- **the advancement of health throughout the world, particularly in relation to HIV and to sexual and reproductive health**
- **the promotion of the effective use of charitable resources by civil society organisations advancing health, particularly in relation to HIV and to sexual and reproductive health**
- **the promotion of human rights**
- **the relief of poverty or other charitable need among people affected by HIV**
- **the promotion of equality and diversity by the elimination of stigma and discrimination in relation to people affected by HIV.**

PARTNERSHIP MODEL

Frontline AIDS is a multi-directional partnership that operates at global, regional, national and local levels. The partnership model, approved by its Board of Trustees, includes the former Linking Organisations, Implementing Organisations, but also organisations that share the same values and the same vision of ending AIDS. This model, which promotes a more fluid and collaborative partnership with the aim of offering more distributed leadership to partners, is based on the essential principles of equality, diversity, self-government and shared responsibility and mutual accountability. Frontline AIDS partners are legally independent civil society organisations and are not controlled by the Frontline AIDS Board of Trustees. Frontline AIDS partners work together to implement the different actions of the Global Plan of Action, which is our common strategy, considering their different contexts in regions and countries around the world. Partners make multiple contributions to the successful implementation of the Global Plan of Action.

FRONTLINE AIDS OFFICES

The Charity has a subsidiary office in Cape Town, South Africa. Frontline AIDS South Africa is registered as a non-profit company (NPC) with the Companies and Intellectual Property Commission (CIPC).

The Charity has a dormant entity in the United States; Frontline AIDS U.S.A. Inc. is a 501(c)(3) entity (exemption from federal income tax as a non-profit organisation).

TRUSTEES

The Charity is governed by its Board of Trustees, the organisation's foremost policy-making body. The Trustees of the Charity are directors for the purposes of the Companies Act 2006. The Trustees who served during the year are listed on the inside back page of the Report and Accounts under reference and administrative details.

The Board of Trustees approves the Charity's strategic framework and is responsible for ensuring that the organisation's broad policies and strategies are in keeping with its mission. The Board hold quarterly meetings throughout the year. At their meetings (which take place over two days), the Trustees authorise annual operational plans, funding requests and programme priorities, decide annual budgets, review the progress the Charity is making against its strategy, approve accounts and review organisational risk. The Trustees also select and appoint the Charity's Executive Director.

When new appointments to the Board are sought, preferred skills and experience are identified through an audit and the positions and desired profiles are advertised. Applications are discussed and appointments confirmed by the full Board. In accordance with the memorandum and articles of association of the Charity, Trustees are appointed for an initial three-year term and may not serve more than three consecutive terms of office. Appointment of Trustees is by resolution of the Board.

TRUSTEE INDUCTION AND TRAINING

New Trustees receive an induction pack in advance of their first Board meeting, containing key organisational documents such as the memorandum and articles, the most recent strategy and annual report and accounts, essential policies (e.g. anti-fraud, conflict of interest, serious incident reporting), Committee terms of reference, and Trustee duties and responsibilities. The pack also includes external guidance, such as the Charity Governance Code and the Charity Commission guidance, *The Essential Trustee*. New Trustees attend a virtual induction before their first Board meeting, during which they learn about the Frontline AIDS partnership model, practices and programmes. The day includes meetings with key staff from across the organisation. Training for existing Trustees is arranged on an ad hoc basis according to their requirements.

CHARITY GOVERNANCE CODE

The Risk and Compliance team is responsible for ensuring that the Charity's procedures and practices meet the requirements of the Charity Governance Code. The team uses the code's self-assessment template to review the Charity's practices on a regular basis and ensure that the organisation continues to maintain high standards of governance. The original version of the code was used as the basis of the partnership Governance Handbook, published in English, French and Spanish, and circulated to all partners. The Charity's internal audit department undertook a governance review in 2024 and the Trustees are currently working with the management team to implement the recommendations of this review.

FINANCE AND AUDIT COMMITTEE

The Finance and Audit Committee (FAC) comprises up to nine members: up to five Trustees and up to four external members. The FAC meets approximately two weeks before every Board meeting. Its responsibilities include: a review of the Charity's annual budget in advance of discussion by the Board; review and oversight of the Charity's financial position, and performance against budgets; review of the statutory accounts of the Charity; the approval of changes in accounting policies; the assessment of risks facing the Charity and the systems put in place to mitigate them; the approval of internal audit plans and review of the effectiveness of the internal audit function; and the consideration of findings and recommendations of both the internal and external auditors of risks facing the Charity and the systems put in place to mitigate them; the approval of internal audit plans and review of the effectiveness of the internal audit function; and the consideration of findings and recommendations of both the internal and external auditors.

ACCREDITATION COMMITTEE

Frontline AIDS partnership introduced an accreditation system in 2008 to assess each other (peer review process) against institutional and programmatic standards, to ensure that the global partnership comprises of well-performing, sustainable and credible civil society organisations (CSOs). All the partners are required to meet 9 principles containing 36 accreditation standards in 3 areas i.e. governance, sustainability and external engagement, organisational management and HIV programming. There are 8 programme-related HIV and health technical areas containing a further 30 standards. Organisations are required to select two technical areas and meet all the standards in that area. The system promotes good governance, accountability, and good practice programming across the partnership. The accreditation certification is valid for four years.

The accreditation system is hosted on Salesforce and administrated via an online process and in English. The system is undergoing translation to French and Spanish.

The Accreditation Committee (AC) act as the custodians of the accreditation system and process, overseeing the accountability and quality, and ultimately ensuring that strategic and associate partners are accredited.

PEOPLE AND REWARD COMMITTEE

The purpose of the People and Reward Committee is to maintain an overview of Frontline AIDS' organisational development with particular reference to the implementation of policies on remuneration and safeguarding, and to provide assurance to Trustees that the executive has mechanisms in place to effectively manage the people resources of the charity, whilst also recognising and managing the risks involved.

The Committee meets as required and reports to the Board of Trustees at least once a year. Its membership comprises the Chair of the Board, the Chair of the FAC and the Board of Trustees' safeguarding lead.

MANAGEMENT STRUCTURE

The Charity's organisational structure comprises three pillars: Programmes and Partnerships, External Relations, and Operations. These functional pillars are aligned with the Global Plan of Action 2020-2025 and enable the organisation to be effective and efficient in meeting its strategic aims.

The Executive Director manages the Charity on a day-to-day basis, coordinates and directs the three functional pillars and reports to the Board of Trustees at its quarterly meetings. He leads the Charity's Executive Team, which comprises the Executive Director, the directors of Programmes and Partnerships and External Relations. These directors are the key management personnel within the Charity.

The Executive Team usually meets weekly to take decisions about (among other things) the review, development, and implementation of operational plans; financial, planning and other management systems; changes in organisational policies; and the creation of new staff positions. The Head of Finance and the Head of People and Organisational Development regularly attend Executive Team meetings to ensure that decision-making is informed by detailed input from across the organisation.

The wider Senior Leadership Team (SLT) comprises the Charity's Directors and heads of team. The SLT meets weekly and the over-arching objective of the management group is to ensure the Charity is effectively delivering against strategic priorities through planned portfolios of work. The SLT has a particular focus on risk management and the identification and mitigation of risks to which the Charity is exposed. Significant decisions – such as the approval of organisation-wide strategy, annual work plans and budgets – are subject to approval by the Board of Trustees.

SAFEGUARDING

The Charity continues to improve its safeguarding policies and procedures In 2024, the Charity appointed a Safeguarding Lead, who has rolled out safeguarding training to all of the Charity's staff and is delivering an update of the Charity's safeguarding policies and procedures. The safeguarding Lead is the focal point for any safeguarding cases that arise during the year and will work closely with the safeguarding lead on the Board of Trustees for any safeguarding incidents that may arise. The Board is satisfied that there are no historical safeguarding issues which should have been reported to the Charity Commission. A consultant was hired to review all our safeguarding policies to ensure compliance with international standards.

DATA PROTECTION

The Data Protection Officer works closely with the management team of the Charity to ensure that the Charity is fully compliant from in terms of data protection. Staff training maintains data protection awareness across the organisation, particularly around Salesforce, which the Charity now uses to maintain the contact details of staff, consultants, and partners, and around fundraising from individual donors, a new area for the Charity.

REMUNERATION POLICY

The Charity's has Global Remuneration Principles, which are used to set the pay and reward of the roles within the organisation. The Charity aims to ensure equity across its global recruitment and remuneration practices and to contribute to the development and sustainability of the local economy in countries where its staff are based. All roles, both in the UK and internationally are benchmarked annually against data from comparable organisations in the charity sector. The Charity aims to remunerate staff within the median-upper quartile range produced by the benchmarking exercise.

GRANT-MAKING POLICY

The Charity grants funds to partners, some of which then support other non-governmental organisations and community-based organisations within their countries by sub-granting the funds received.

The Charity has a comprehensive onward granting policy and procedures manual that provides clear guidelines on the criteria for awarding grants to partners, thus ensuring that accountability and transparency are maintained. The manual includes detailed tendering processes; guidelines on matters such as how to establish selection criteria; how to engage external stakeholders in the selection process; how to carry out programmatic and financial assessments; how to support and monitor grantees; and what to do when there is a need to close out the grant. Renewal of a grant is subject to performance, review and re-planning.

PUBLIC BENEFIT REPORTING

The Trustees have paid due regard to the Charity Commission's general guidance on public benefit in setting the Charity's objectives and planning its activities. This annual report of the Trustees explains the Charity's activities and demonstrates how they contribute to its purposes and provide public benefit.

TRUSTEES' RESPONSIBILITIES IN RESPECT OF THE CHARITY'S ACCOUNTS

The Trustees (who are also directors of the Charity for the purposes of company law) are responsible for preparing the strategic report, the Trustees' report and the financial statements in accordance with applicable law and regulations and United Kingdom Generally Accepted Accounting Practice. Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company (i.e., the Charity) and its group, and of the incoming resources, including income and expenditure, of the charitable group for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently
- observe the methods and principles in the Charity's Statement of Recommended Practice (SORP)
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the accounts
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue its activities.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the Charity's transactions; disclose with reasonable accuracy at any time the financial position of the Charity and its group; and comply with the Companies Act 2006 and the provisions of the Charity's constitution. They are also responsible for safeguarding the assets of the Charity and the group, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In accordance with Company Law, the Trustee directors certify that:

- so far as they know, there is no relevant audit information of which the Charity's auditors are unaware
- they have taken all necessary steps to make themselves aware of any relevant audit information and have ensured that the Charity's auditors are aware of that information.

APPROVAL

This annual report of the Trustees, prepared under the Charities Act 2011 and the Companies Act 2006, was approved by the Board on 25 June 2025. This included the Trustees' approval, in their capacity as company directors, of the Strategic Report contained herein.

Signed on behalf of the Board of Trustees

Professor Nana Poku **25th June 2025**
Chair

Sadat Oeur, technical officer at Frontline AIDS partner KHANA, Phnom Penh, Cambodia. Khmer HIV/AIDS NGO Alliance (KHANA)

ACCOUNTS FOR THE YEAR TO 31 DECEMBER 2024

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF FRONTLINE AIDS

Opinion

We have audited the financial statements of Frontline AIDS ('the charitable company') and its subsidiaries ('the group') for the year ended 31 December 2024 which comprise the Consolidated Statement of Financial Activities, the Group and Charity Balance Sheets, the Consolidated Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the charitable company's affairs as at 31 December 2024 and of the group's income and expenditure, for the year then ended:
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's or the |group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The Trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the Trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the group and charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the Trustees' report.

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

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on page 26 the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: https://www.frc.org.uk/library/standards-codes-policy/audit-assurance-and-ethics/auditors-responsibilities-for-the-audit/. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company and group operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011 together with the Charities SORP (FRS 102).

We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company and the group for fraud.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within grant income, grant expenditure including overseas operations and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, internal audit and the Finance and Audit Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

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



Nicola May
Senior Statutory Auditor
For and on behalf of
Crowe U.K. LLP
Statutory Auditor
London

Date:

FRONTLINE AIDS
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 December 2024

	Notes	2024 Restricted $000	2024 Unrestricted $000	2024 Total $000	2023 Restricted $000	2023 Unrestricted $000	2023 Total $000
INCOME FROM:							
Donations and legacies		-	102	102	-	21	21
Investments	2	-	309	309	-	336	336
Charitable activities							
Grant income	3	16,324	3,194	19,518	12,915	2,009	14,924
Contract income	3	-	515	515	-	1,861	1,861
Total		**16,324**	**4,120**	**20,444**	**12,915**	**4,227**	**17,142**
EXPENDITURE ON:							
Charitable activities	4	16,324	4,928	21,252	12,903	5,262	18,165
Total		**16,324**	**4,928**	**21,252**	**12,903**	**5,262**	**18,165**
Net expenditure		-	**(808)**	**(808)**	**12**	**(1,035)**	**(1,023)**
Transfers between funds				-	(12)	12	-
NET MOVEMENT IN FUNDS:							
Funds brought forward	3	-	5,829	5,829	-	6,852	6,852
Total funds carried forward	**3**	-	**5,021**	**5,021**	**-**	**5,829**	**5,829**

The notes on pages 63 to 80 form part of these financial statements.

There are no recognised gains and losses other than those shown within the Consolidated Statement of Financial Activities.

FRONTLINE AIDS
BALANCE SHEET

as at 31 December 2024

	Notes	2024 Group $000	2024 Charity $000	2023 Group $000	2023 Charity $000
Fixed assets					
Tangible assets	8	-	-	-	-
Current assets					
Debtors	10	1,174	1,175	3.947	3.956
Short term deposits	11	4,000	4,000		
Cash at bank and in hand	11	4,480	4.479	10,569	10,560
		9,654	9,654	14,516	14,515
Liabilities:					
Creditors: Amounts falling due within one year	12, 13	(4,580)	(4,580)	(8,666)	(8,666)
Net current assets		**5,074**	**5,074**	**5,850**	**5,849**
Provision for liabilities and charges	15	(53)	(53)	(21)	(21)
Total Net assets		**5,021**	**5,021**	**5,829**	**5,829**
The funds of the charity	3				
Unrestricted					
General fund		4,521	4,521	4,800	4,800
Fixed asset fund		-	-	-	-
Exchange rate revaluation reserve		500	500	500	500
Programme designated reserve		-	-	529	529
Total unrestricted funds		**5,021**	**5,021**	**5,829**	**5,829**
Restricted		-	-	-	-
Total charity funds		**5,021**	**5,021**	**5,829**	**5,829**

The financial statements were approved by the Board of Trustees and authorised for issue on 25 June 2025.



Nana Poku
Chairman

The notes on pages 63 to 80 form part of these financial statements.

Frontline AIDS. Company Number 2883774

FRONTLINE AIDS
CONSOLIDATED CASH FLOW STATEMENT

for the year ended 31 December 2024

	Notes	2024 $000	2023 $000
Cash flows from operating activities			
Net cash provided by *(used in)* operating activities	22	(2,398)	(2,630)
Cash flows from investing activities			
Interest on treasury deposits and bank balances	2	309	336
Purchase of fixed assets	8	-	-
Subtotal: Net cash provided by investing activities		309	336
Change in cash and cash equivalents for the year		(2,089)	(2,294)
Cash and cash equivalents at the beginning of the year		10,569	12,863
Cash and cash equivalents at the end of the year	**11**	**8,480**	**10,569**

The notes on pages 63 to 80 form part of these financial statements.

FRONTLINE AIDS
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended 31 December 2024

1. Accounting Policies

Legal form of Charity

Frontline Aids is registered as a limited liability company in England and Wales under number 2883774 and its registered office is Brighton Junction, 1a Isetta Square, 35 New England Street, Brighton, BN1 4GQ. Frontline Aids is a Public Benefit Entity registered with the Charity Commission under number 1038860.

Basis of preparation

The financial statements have been prepared under the historical cost convention in accordance with the Financial Report Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006 and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - effective 1 January 2019.

Before approving the financial statements, the Trustees review the financial performance for the financial year 2024, consider any relevant information for the current and following years (2025 and 2026) and the major risks to which the Charity is exposed. The review by the Trustees considers the current and future funding of the Charity, the cost base of the Charity and the ability to reduce planned expenditure if changes in funding arise. This review includes analysing the performance of the income strategy for the Charity, which is focussed on strengthening the Charity's relationship with its strategic donors, diversifying its funding base through new opportunities and growing funding through high quality and innovative programming.

The Statement of Financial Activities (SOFA) and balance sheet consolidate the financial statements of the Charity and its subsidiary undertakings in South Africa and the United States of America. The consolidation has been carried out on a line by line basis. The subsidiary undertaking in South Africa, a non-profit company, was registered on the 02 August 2018 under the name International HIV/AIDS Alliance South Africa.
The subsidiary undertaking in USA, a non-profit company, was incorporated on 04 June 2019.

No separate SOFA has been presented for the parent charity alone. The subsidiary undertakings in South Africa and the United States have incurred no income or expenditure outside of that provided by and reported to the Charity. Therefore, the SOFA of the parent charity is the same as the consolidated SOFA.

Going concern

The Trustees have assessed the Charity's ability to continue as a going concern. The Trustees have considered a number of factors when forming their conclusion as to whether the use of the going concern basis is appropriate when preparing these financial statements. These factors have included the following

- Reviewing the 2025 budget together with a review of an updated financial forecast to the end of 2026, which analyses various scenarios of funding for the Charity and the likelihood of key strategic grants being secured.
- A review of the key risks the Charity faces, including the changing external environment and the mitigating actions the Charity can deploy to reduce the negative impact caused by these risks.

The Charity is funded through a mixture of long-term grants and contract income from governments, multilaterals, trusts, foundations and corporations. The Charity has strategic donors which will provide unrestricted funding to the Charity for 2025. The Charity entered 2025 with the General Fund at $4.5m and a foreign exchange reserve of $0.5m. The Charity is undertaking a strategic renewal process in 2025, which will position the organisation to best adapt to the changing external environment and continue to secure income to sustain its future. As part of the development of this new strategy, the Charity has modelled scenarios that consider the likelihood of key strategic grants being secured and considered the impact of possible mitigating actions, including reducing the cost base of the Charity and reducing planned expenditure. Taking into account these mitigating actions, under all scenarios the Charity has sufficient liquid funds to support its cash flow requirements, together with adequate reserves for the period of review.

Having regard to the above, the Trustees believe it is appropriate to adopt the going concern basis of accounting in preparing the financial statements.

Funds structure

The Charity maintains two types of fund:

Unrestricted Funds

Unrestricted funds are funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity, and which are not subject to donors' restrictions. The Charity further divides unrestricted funds as follows:

- The Fixed Asset Fund, which represents the funds tied up in tangible fixed assets and therefore not immediately realisable.
- The Programme Designated Reserve, which are funds the Trustees have set aside for particular purposes.
- The General Fund, which represents the working capital for the Charity and also provides a buffer, should there be a shortfall in income or unbudgeted costs.
- The Exchange Rate Revaluation Reserve, which holds a minimum balance of $0.5 million to cover unhedged foreign exchange losses.

Restricted funds

Restricted funds are funds that must be used in accordance with specific instructions imposed by donors.

Transfers between funds

Transfers to or from the General Fund from other funds are made in accordance with the Charity's reserves policy.

Incoming resources

Incoming resources are included in the SOFA when the Charity is legally entitled to them, the receipt is probable, and the amount can be reliably measured. Incoming resources from charitable activities includes income from performance related grants; income and fees for contracts and services; and income from unrestricted grants. Voluntary income comprises public donations and is included when it is received.

The Charity receives funding from performance-related grants and contracts for direct and indirect programme costs and to provide sub-grants to other agencies. This funding is subject to contractual restrictions which must be met through incurring qualifying expenses for particular programmes.

Income arising from performance related grants is treated as restricted income. Income arising from contracts for services is recognised as unrestricted income, as any surplus or deficit remaining after the contract terms have been fulfilled is for the Charity to keep.

Revenue from performance grants and contracts is recognised only when funds have been utilised to carry out the activity stipulated in the agreement. This is generally equivalent to the sum of relevant expenditure incurred during the year and any related contributions towards overhead costs. Deferred income amounts received under these grants and contracts represents the amount of cash received in advance of earning revenue through the delivery of programme activities.

The Charity also receives some grants from governments and foundations that are not subject to contractual restrictions. Revenue from these grants is included at the time the contract is signed by the donor.

Resources expended

Charitable activities

Expenditure is recognised on an accruals basis. All costs are allocated to direct charitable activities. Support costs are allocated on a total cost basis. All salaries are allocated to either support costs or direct activities according to timesheets. Redundancy costs are recognised in expenditure when the charity has a legal or constructive obligation, and the costs can be measured reliably.

Contributions are paid to Frontline AIDS Country Offices and partners, and are given for two purposes, either to support the operating costs of the overseas organisation, or to provide funds for 'onward granting' to implementing partners.

Operations expenditure is recognised when expenses have been incurred by the Country Offices or partner and have been approved by the budget holder at the Charity.

Onward grants by Country Offices to implementing partners are recognised in line with the expenditure of the grant reported back to the Country Office by the implementing partner. Onward grants by partners are recognised as expenditure in full on signing of the onward granting agreement with the implementing partner.

Governance costs

These are the costs associated with the governance arrangements of the Charity as opposed to those costs associated with fundraising or charitable activities. Governance costs include internal and external audit costs, and costs associated with constitutional or statutory requirements, for example the costs of Trustees' meetings or of preparing statutory accounts.

Functional and presentation currency

The functional and presentation currency of the Charity is US dollars. A significant proportion of the Charity's funding and programme expenditure is denominated in US dollars, therefore the Charity has elected to use US dollars as its functional currency and the currency that the consolidated Financial Statements are prepared in.

Foreign exchange gains and losses

Monetary assets and liabilities denominated in foreign currencies are translated into US dollars at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into dollars at the rate of exchange ruling at the date of the transaction or at an average monthly rate. Exchange differences are taken into account in arriving at the net movement in resources for the year.

Fixed assets and depreciation

Expenditure on tangible fixed assets is capitalised at original cost. The capitalisation limit is $5,000.

Assets held by Country Offices are fully depreciated in the year of acquisition. Assets held by the Charity in the UK are depreciated on the straight-line basis over the estimated useful lives of the assets as follows:

Leasehold improvements: 7 years, or the term of the lease, whichever is shorter

Furniture and fixtures: 7 years

Computer equipment and software: 3 years

Office equipment: 3 years

A full year's depreciation is charged in the year of acquisition and none in the year of disposal.

Cash and cash equivalents and current asset investments

Cash and cash equivalents are measured through the US dollar equivalent cash value held by the group at the balance sheet date. Short term deposits are measured as the US dollar equivalent value of short term treasury deposits structured for a period of up to 12 months at the balance sheet date. The balances held in these short term treasury deposits are not intended to be used to fund working capital requirements in the immediate future.

Debtors

Debtor balances are made up of balances due from donors, amounts due from subsidiary companies, amounts advanced to partners, prepayments and other debtors.

Debtor balances due from donors are measured as the US dollar equivalent value of invoices submitted to donors for reimbursement of funds. Amounts due from subsidiary companies and amounts advanced to partners are both measured as the US dollar equivalent value of unspent funds at the balance sheet date. Prepayments are measured as the US dollar equivalent value of net amounts prepaid at the balance sheet date.

Provisions for liabilities and charges

Provisions for liabilities and charges are provided for where these arise from a legal or constructive obligation, as a best estimate of the expenditure required to settle the present obligation at the balance sheet date.

Pensions

The Charity offers staff a range of benefits including membership of a defined contribution pension scheme. Where staff opt to join the scheme, the Charity makes employer's pension contributions to personal pension schemes. The assets of these schemes are held separately from those of the Charity in independently administered funds. In accordance with the Charities SORP, contributions are charged to unrestricted and restricted funds on the same basis as other employee related costs.

Operating leases

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

Financial instruments

Where the Charity has obligations denominated in one currency that are funded by grants or contracts denominated in another currency, it is exposed to the risk of movements in the exchange rate between those two currencies. In accordance with its foreign exchange policy (see page 46), the Charity may use forward contracts or options to reduce the risk arising from its significant foreign exchange exposures. Those contracts may commit the Charity to exchange a given amount of one currency for another at a future date, at a set rate. These contracts are classed as derivative financial instruments, because their value changes in response to changes in market foreign exchange rates. Accounting standards require derivatives to be held at fair value, with the change in value from one period to another taken through the Statement of Financial Activities. At the balance sheet date, any outstanding forward foreign exchange contracts or options would be revalued at the applicable forward rate for each contract at the year end. The unrealised gain or loss arising on revaluation is taken through the Statement of Financial Activities. The Charity does not hold or trade in any other type of derivative financial instrument.

Estimation of uncertainty

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described in this accounting policies note and specifically relate to incoming resources and resources expended.

2. Investment income & interest

	2024 $000	2023 $000
Interest on treasury deposits and bank balances	**309**	**336**

3. Movement in resources

	Balance at 1/1/24 $000	Incoming 2024 $000	Transfers 2024 $000	Outgoing 2024 $000	Balance at 31/12/24 $000
RESTRICTED FUNDS					
Alliance for Public Health	-	4	-	(4)	-
Children's Investment Fund Foundation	-	571	-	(571)	-
Elton John AIDS Foundation	-	964	-	(964)	-
Gates Foundation	-	980	-	(980)	-
Gilead Sciences Inc	-	1,374	-	(1,374)	-
Global Fund to Fight Aids, Tuberculosis & Malaria	-	3,901	-	(3,901)	-
Levi Strauss Foundation	-	9	-	(9)	-
Ministry of Foreign Affairs for the Netherlands	-	5,372	-	(5,372)	-
Rockefeller Brothers Fund	-	39	-	(39)	-
Sida	-	5	-	(5)	-
The Archewell Foundation	-	3	-	(3)	-
Ugandan Key Populations Consortium	-	43	-	(43)	-
UNESCO	-	9	-	(9)	-
Unlimited Health	-	1	-	(1)	-
World Health Organization	-	2,823	-	(2,823)	-
Young Africa International	-	226	-	(226)	-
Total restricted funds	**-**	**16,324**	**-**	**(16,324)**	**-**
UNRESTRICTED FUNDS					
Contracts					
US Government (USAID)	-	-	-	-	-
Other contract income	-	515	-	(515)	-
Subtotal contracts		**515**		**(515)**	
Unrestricted grants (details below)		3,083			
Total grant income		3,083			
Other unrestricted income		522			
Total incoming resources on general fund		**3,605**			
General fund	4,800	4,120	376	(4,775)	4,521
Fixed asset fund		-	-	-	-
Exchange rate revaluation reserve	500	-	153	(153)	500
Programme designated reserve	529	-	(529)	-	-
Total unrestricted funds	**5,829**	**4,120**	**-**	**(4,928)**	**5,021**
Total funds	**5,829**	**20,444**	**-**	**(21,252)**	**5,021**

Restricted funds relate to donor-funded programmes, with expenditure incurred in the delivery of those programmes through strategic and associate partners and onward granting to implementing partners. Incoming resources on restricted funds are only recognised to the extent that these funds have been utilised to carry out programme activities as stipulated in the relevant agreements. Any funds received in excess of activity delivered are treated as deferred income. Note 13 summarises the amount of incoming resources deferred in the financial year ending 31 December 2024.

The programme designated reserve is approved by the Trustees for the delivery of the strategy, supported by detailed budgets and project plans. These are resources to explore and invest strategically in the pursuit of sustaining the Charity's partner organisations' delivery on the Charity's strategy in 2024. At 31 December 2024, a transfer of $529,000 from the Programme Designated into the General Fund and Exchange rate revaluation reserves occurred, to meet future strategic expenditure and in-year foreign exchange losses.

The exchange rate revaluation reserve is maintained to cover unhedged foreign exchange losses that arise in a particular year. During 2024, $153,000 of foreign exchange losses were generated due to the revaluation of non-USD denominated assets. These losses were taken to the exchange rate revaluation reserve, which was in turn replenished through a transfer from the general fund.

Unrestricted grants are as follows;

	2024 $000	2023 $000
Swedish Government (Sida)	2,758	1,678
Irish Aid	325	331
Total	**3,083**	**2,009**

4. Charitable activities

	Onward Granting $000	International Technical Assistance $000	Salaries $000	Support Costs $000	2024 Total $000	2023 Total $000
Speak Truth	1,257	267	318	303	2,146	3,096
Unlock Barriers	3,391	1,197	544	846	5,978	3,714
Invest in Solutions	6,633	2,278	1,009	1,634	11,554	8,467
Build a Sustainable Future	97	513	229	139	978	2,583
Partnership and Civil Society Strengthening	43	199	151	65	458	270
Evidence for Impact	-	10	109	19	138	35
Total	**11,421**	**4,464**	**2,360**	**3,006**	**21,253**	**18,166**

5. Support costs

	Speak Truth $000	Unlock Barriers $000	Invest in Solutions $000	Build a Sustainable Future $000	Partnership and Civil Society Strengthening $000	Evidence for Impact $000	Innovation $000	2024 Total $000	2023 Total $000
Income	68	190	366	31	15	4	-	674	556
Operations	63	175	339	29	13	4	-	623	646
Governance Costs	-	1	1	-	-	-	-	2	2
Central Costs	172	480	928	79	37	11	-	1,707	2,340
Total	**303**	**846**	**1,634**	**139**	**65**	**19**	-	**3,006**	**3,544**

The Charity delivers a comprehensive set of person centred, community focussed programming through seven portfolios of work; Speak Truth, Unlock Barriers, Invest in Solutions, Build a Sustainable Future, Partnership and Civil Society Strenthening, Evidence for Impact and Innovation. The activities within this programming are achieved through a combination of direct expenditure and onward granting. Direct costs are used as the basis to apportion support costs across charitable activities. The support costs associated with onward granting were $1,882,000 (2023: $1,972,000).

6. Onward granting

The Charity grants to a range of strategic and associate partners at a national and regional level. These partners then support other non-governmental and community-based organisations working to further the Charity's charitable objectives within those countries by sub-granting the funds received.

The Charity has a comprehensive onward granting policy and procedures manual that provides clear guidelines on the criteria for awarding grants to non-governmental and community-based organisations, to ensure that accountability and transparency is maintained. Grant renewal is subject to performance, review and re-planning. The Charity's standard sub-grant agreement provides for grant recipients over a value threshold of $300,000 per annum to be audited. No grants are made to individuals.

Onward grants made during 2024 totalled $11.4 million. Of this amount, the 20 most material grants totalled $10.1 million. The 20 recipient organisations receiving these grants are listed as follows:

Organisation name	Country	2024 Group $000	2023 Group $000
Alliance for Public Health (APH)	Ukraine	2,489	602
Regional Psychosocial Support Initiative (REPSSI)	South Africa	1,357	1,185
MENAHRA	Lebanon	776	338
Association de lutte contre le SIDA (ALCS)	Morocco	743	329
Africaid Zvandiri	Zimbabwe	721	595
Soins Infirmiers et Developpement Communautaire (SIDC)	Lebanon	623	491
LVCT Health	Kenya	469	89
Paediatric AIDS Treatment for Africa (PATA)	South Africa	452	455
ADPP Angola	Angola	402	196
Y+ Global	South Africa	386	591
Caritas Egypt	Egypt	308	202
Association Tunisienne de Lutte	Tunisia	246	109
Forearms of Change Center to Enable Community (FOCCEC)	Jordan	235	181
Education as a Vaccine against AIDS (EVA)	Nigeria	216	109
Co-ordinating Assembly of NGOs (CANGO)	Eswatini	141	252
Malawi AIDS Counselling and Resource Organization	Malawi	128	-
Alive Medical Services	Uganda	115	379
Coact Technical Support Limited	United Kingdom	108	-
Drug-Free and Preventive Healthcare Organization	Nigeria	105	-
Pakachere Institute of Health and Development Communication	Malawi	97	-
		10,117	**6,103**

7. Staff numbers and costs

The average number of employees of the group for the year was 82 (2023: 77).
The aggregate costs of these staff were as follows:

	2024 Group $000	2023 Group $000
Salaries	5,076	4,382
Social security costs	385	376
Pension costs	436	369
Total	**5,897**	**5,127**

During the financial year, the following key management personnel received total emoluments of $431,000 (2023: $336,000) for services to the Charity.

- Executive Director
- Director: External Relations
- Director: Programmes & Partnerships

The Executive Director is the highest paid employee within the Charity.

The numbers of employees whose emoluments for the year fell within the following bands were:

	2024 Group number	2024 Charity number	2023 Group number	2023 Charity number
$135,000 -$144,999	-	-	-	-
$125,000 -$134,999	-	-	1	1
$115,000 -$124,999	1	1	-	-
$105,000 -$114,999	2	2	1	1
$95,000 -$104,999	3	3	1	1
$85,000 -$94,999	4	4	3	3
$75,000 -$84,999	7	7	5	5

The salary costs included within the above bands have in the majority been incurred in GBP and converted into the Charity's home currency of USD for reporting purposes. Whilst the charity is not obliged to report the gender pay gap under the UK government regulations (due to size), it does utilise market data (Croner & Birches) to benchmark salaries of all staff in the UK and overseas, so gender does not impact upon salaries.

8. Tangible fixed assets

	Furniture and fixtures $000	Computer equipment and software $000	Office equipment $000	Motor Vehicles $000	Total $000
GROUP AND CHARITY					
Cost at 1 January 2024	-	85	-	-	**85**
Additions for the year	-	-	-	-	**-**
Disposals for the year	-	(10)	-	-	**(10)**
Cost at 31 December 2024	**-**	**75**	**-**	**-**	**75**
Accumulated depreciation at 1 January 2024	-	85	-	-	**85**
Depreciation for the year	-	-	-	-	**-**
Depreciation on disposals	-	(10)	-	-	**(10)**
Accumulated depreciation at 31 December 2024	**-**	**75**	**-**	**-**	**75**
Net book value at 31 December 2024	**-**	**-**	**-**	**-**	**-**
Net book value at 31 December 2023	**-**	**-**	**-**	**-**	**-**

9. Subsidiary undertakings

The following companies are subsidiary undertakings of Frontline AIDS and incorporated outside the UK.

The aggregate amount of the assets, liabilities and funds of the South African and US subsidiaries for the year ended 31 December 2023 are as below and solely represent trading between these subsidiary undertakings and Frontline AIDS.

Country	Name of subsidiary	Date of incorporation	Year end
South Africa	International HIV/AIDS Alliance South Africa	02 August 2018	31 December
USA	Frontline AIDS USA Inc	04 June 2019	31 December

			Assets $000	Liabilities $000	Funds $000
South Africa	International HIV/AIDS Alliance South Africa	02 August 2018	1	(1)	-
USA	Frontline AIDS USA Inc	04 June 2019	-	-	-

The registration number for the International HIV/AIDS Alliance South Africa is 2018 / 424466 / 08

The registration number for Frontline AIDS USA Inc is 84-2063978

The net reserves of these subsidiaries was nil as at 31st December 2024. The incoming resources of the parent Charity were $20.4 million with resources expended of $(21.3 million).

Other than the remuneration of key management personnel disclosed in note 7, there were no related party transactions during the course of 2024.

10. Debtors

	2024 Group $000	2024 Charity $000	2023 Group $000	2023 Charity $000
Due from donors, including accrued income	546	546	1,894	1,894
Amount due from subsidiary companies	-	1	-	10
Advances to partner organisations	500	500	1,885	1,885
Other debtors	20	20	32	31
Prepayments	108	108	136	136
	1,174	**1,175**	**3,947**	**3,956**

Advances to partners made by the Charity take the form of concessionary loans. These loans are non-interest bearing and are repaid to the Charity in the form of services delivered by partners. The carrying amount of these concessionary loans in the Charity and Group are equivalent to the balance of advances to partners at the 2024 financial year end. The advances to partner balances have decreased in 2024 from 2023. Management have reviewed and are comfortable that all of these balances are recoverable and none represent potential bad debts, other than those provided for as referenced in note 14.

11. Cash and cash equivalents

	2024 Group $000	2024 Charity $000	2023 Group $000	2023 Charity $000
Balances held by subsidiaries	1	-	9	-
Balances held by Country Office branches	-	-	-	-
Balances held by the Secretariat	4,479	4,479	10,560	10,560
Subtotal: Cash at bank and in hand	4,480	4,479	10,569	10,560
Short term deposits	4,000	4,000	-	-
	8,480	**8,479**	**10,569**	**10,560**

"Cash and cash equivalents" refers to funds held by the Charity for the delivery of donor-funded programmes. Cash and cash equivalents decreased in 2024, largely due to the Charity spending funds received in advance on its restricted programme work. Short term deposits are treasury deposits held with a fixed maturity date of 12 months or less in line with Frontline AIDS' investment policy.

12. Creditors falling due within one year

	2024 Group $000	2024 Charity $000	2023 Group $000	2023 Charity $000
Trade creditors	309	309	465	465
Due to partner organisations	567	567	319	319
Other creditors	36	36	74	74
Tax & social security	92	92	112	112
Accruals	295	295	382	382
Deferred income (note 13)	3,281	3,281	7,312	7,312
	4,580	**4,580**	**8,666**	**8,666**

13. Deferred Income

	2024 Group $000	2024 Charity $000
Balance at 1 January 2024	7,312	7,312
Amount released to incoming resources	(7,184)	(7,184)
Amount deferred in the year	(3,153)	3,153
Balance at 31 December 2023	**3,281**	**3,281**

Deferred income includes cash amounts received under performance related grants and contracts for which qualifying expenses have not yet been incurred. It is forecast that these deferred income balances will be used in full in 2025.

14. Provisions

"Provisions held by the Charity in 2024 have increased by $32,000. Provisions at 31 December 2024 stand at $53,000. These provisions represent potential bad debts, which the Charity is actively in the process of recovering.

Provisions	2024 $000
Balance at 1 January 2024	21
Release of provision	-
Charged to SOFA during year	32
Balance at 31 December 2024	**53**

15. Trustees' emoluments and reimbursed expenses

No Trustees were remunerated for their role during the year.

Travelling and accommodation expenses for Trustees attendance at meetings amounted were $632 in 2024 (2023: $0).

No other transactions were entered into with the Trustees of the Charity.

16. Indemnity insurance

The Charity maintains a directors and officers insurance policy both to protect itself and indemnify the Trustees from the consequences of any neglect or default on the part of the Trustees, employees or agents of the Charity. This insurance is included in a Commercial Combined Package with an overall cost of $39,000 (2023: $37,300) for the period 1 January-31 December 2024.

17. Auditor's remuneration

	2024 $	2023 $
Fee for the statutory audit	67	54
Fees for other services:		
Other audits	47	-
Total fees, excluding VAT	**114**	**51**

18. Analysis of net assets between funds

Fund balances at 31 December 2024 are represented by:

	Restricted 2024 $000	Unrestricted 2024 $000	Total 2024 $000	Restricted 2023 $000	Unrestricted 2023 $000	Total 2023 $000
GROUP						
Tangible fixed assets	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Net current assets	-	5,021	5,021	-	5,829	5,829
Total net assets	**-**	**5,021**	**5,021**	**-**	**5,829**	**5,829**
CHARITY						
Tangible fixed assets	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Net current assets	-	5,021	5,021	-	5,829	5,829
Total net assets	**-**	**5,021**	**5,021**	**-**	**5,829**	**5,829**

19. Limited liability

The Charity is limited by guarantee, the liability of each member being limited to £1.

20. Taxation

Frontline AIDS is a registered charity and is therefore potentially exempt from taxation of its income and gains to the extent that they fall within Part ii of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Acts 1992. No tax charge has arisen in the year.

21. Obligations under operating leases

At 31 December 2024 the group had non-cancellable lease commitments as shown below:

	2024 $000 Land and buildings	**2023 $000 Land and buildings**
Due within one year	58	56
Due within one and five years	-	-
Due after five years	-	-
Total net assets	**58**	**56**

There are no non-cancellable lease committments due greater than one year for the Charity. The Charity's current head office has a six month rolling notice period.

During 2024, lease payments of $103,000 were expensed in the group (2023: $89,000).

22. Note to the cash flow statement

Reconciliation of cash flows from operating activities

	2024 $000	**2023 $000**
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(808)	(1,023)
Adjustments for:		
Depreciation charges	-	-
Dividends, interest and rents from investments	(309)	(336)
Provision for liabilities and charges (non-cash)	32	(136)
(Increase)/Decrease in debtors	2,773	(330)
(Decrease)/Increase in creditors	(4,086)	(806)
Net cash provided by (used in) operating activities	**(2,398)**	**(2,630)**

23. Specific donor disclosures

NETHERLANDS MINISTRY OF FOREIGN AFFAIRS:

READY+$_2$

In March 2021 the Charity was awarded USD 16,853,442 over the period 1st April 2021 to 31st December 2026 by the Embassy of the Kingdom of the Netherlands in Mozambique for the *Resilient and Empowered Adolescents and Young People* (READY+) Phase II project (Activity Number 4000004166). The key financial totals for the project are as follows.

	2021 USD	**2022 USD**	**2023 USD**	**2024 USD**	**Total**
Balance caried forward previous year	-	748,230	1,058,397	1,614,270	-
Cash received during the year	2,912,962	3,911,505	4,311,001	4,449,980	15,585,448
Interest allocated	1,184	11,884	38,969	29,410	81,447
Expenditure incurred and income recognised in the accounts (note 3)	(2,165,916)	(3,613,223)	(3,794,097)	(4,675,298)	(14,248,534)
Balance carried forward (within deferred income, note 13)	**748,230**	**1,058,397**	**1,614,270**	**1,418,362**	**1,418,362**

Funds are subgranted to project partners in various currencies, relevant to their operations. The approximate USD equivalents of funds obligated and disbursed are as follows.

	2021 USD	**2022 USD**	**2023 USD**	**2024 USD**	**Total**
Maximum commitments assumed with partners through subgrants	2,096,394	2,830,746	3,132,502	3,985,513	12,045,155
Decommitments to partners - agreements ending 31st December	(426,772)	(404,569)	(299,875)	(617,016)	(1,748,232)
Commitments spent and claimed by partners	1,669,622	2,426,177	2,832,627	3,368,497	10,296,923
Funds disbursed to partners	(1,702,305)	(2,468,839)	(2,860,194)	(3,456,014)	(10,482,352)
Balance of commited funds yet to be disbursed	**(32,683)**	**(37,662)**	**(27,567)**	**(87,517)**	**(185,429)**

24. Comparative movement in funds

RESTRICTED FUNDS	Balance at 1/1/23 $000	Incoming 2023 $000	Transfers 2023 $000	Outgoing 2023 $000	Balance at 31/12/23 $000
Alliance for Public Health	-	(2)	-	2	-
The Archewell Foundation	-	40	-	(40)	-
Bonela	-	3	-	(3)	-
Children's Investment Fund Foundation)	-	193	-	(193)	-
Elton John AIDS Foundation	-	907	-	(907)	-
Expertise France	-	56	-	(56)	-
Ford Foundation	-	792	-	(792)	-
Gates Foundation	-	474	-	(474)	-
Global Fund to Fight AIDS, Tuberculosis & Malaria	-	2,330	-	(2,330)	-
Gilead Sciences Inc	-	538	-	(538)	-
Levi Strauss Foundation	-	84	-	(84)	-
New Venture Fund	-	4	-	(4)	-
Open Society Foundations	-	750	-	(750)	-
Rockefeller Brothers Fund	-	572	-	(572)	-
Ministry of Foreign Affairs for the Netherlands	-	3,913	-	(3,913)	-
Sida	-	1,259	-	(1,259)	-
Ugandan Key Populations Consortium	-	13	-	(13)	-
United Nations	-	-	(12)	12	-
ViiV Healthcare	-	1	-	(1)	-
Waci Health	-	5	-	(5)	-
World Health Organization	-	796	-	(796)	-
Young Africa International	-	189	-	(189)	-
Total restricted funds	**-**	**12,915**	**(12)**	**(12,915)**	**-**
UNRESTRICTED FUNDS					
Contracts					
US Government (USAID)	-	-	-	-	-
Other contract income	-	1,861		(1,861)	-
Subtotal contracts		**1,861**		**(1,861)**	
Unrestricted grants (details below)		2,009			
Other unrestricted grant income					
Total grant income		2,009			
Other unrestricted income		357			
Surplus generated on contract income	357	591			
Total incoming resources on general fund		**2957**			
General fund	4,800	2,957	975	(5,203)	4,800
Fixed asset fund	-	-	-	-	-
Exchange rate revaluation reserve	500	-	59	(59)	500
Programme Designated Reserve	1,552	-	(1,023)	-	529
Total unrestricted funds	**6,852**	**4,227**	**12**	**(5,852)**	**5,829**
Total funds	**6,852**	**16,552**	**0**	**(18,165)**	**5,829**

Unrestricted grants are as follows;	**2023 $000**	**2022 $000**
Swedish Government (Sida)	1,678	2,950
Irish Aid	331	316
Open Society Foundations	-	300
	2,009	**3,566**

REFERENCE AND ADMINISTRATIVE DETAILS

Frontline AIDS is a registered charity in England and Wales (registration number 1038860) and a company limited by guarantee registered in England and Wales with Companies House (registration number 2883774).

TRUSTEES	COMMITTEES
Nana Poku (Chair)	P
Pauline Hayes	P
Micheal Ighodaro	
Purnima Mane	A
Abby Maxman	F
Maya Mungra	F, P
Joan Nyanyuki	A

COMMITTEES	CHAIR
(A) Accreditation Committee	Chair: Joan Nyanyuki - Trustee Anuar Luna - Independent Member, Latin America Purnima Mane – Trustee Soe Naing - Partner Representative, Mahamate, Myanmar Rokhaya Nguer - Partner Representative, ANCS, Senegal Flavian Rhode - Partner Representative, Positive Vibes, Namibia
(F) Finance and Audit Committee	Chair: Maya Mungra - Trustee Ian Goodacre – Independent member Robert Hardy – Independent member Abby Maxman - Trustee
(P) People and Reward Committee	Chair: Pauline Hayes - Trustee Maya Mungra - Trustee Nana Poku – Trustee

EXECUTIVE DIRECTOR
John Plastow (from April 2024)

REGISTERED OFFICE	AUDITORS	BANKERS	SOLICITORS	
1a Isetta Square 35 New England Street Brighton BN1 4GQ	Crowe UK LLP 2nd Floor 55 Ludgate Hill London EC4M 7JW	Barclays Bank plc 1 Churchill Place Canary Wharf London E14 5HP	Bates Wells 10 Queen Street Place London EC4R 1BE	DMH Stallard 1 Jubilee Street Brighton BN1 1GE

The Frontline AIDS global partnership is made up of the following partners:

The AIDS Support Organization (TASO)
Africaid Zvandiri
African Sex Workers' Alliance (ASWA)
Ajuda de Desenvolivmento de Povo para Povo / Development Aid from People to People.
Alive Medical Services (AMS)
Alliance India
Alliance for Public Health (APH)
Alliance Nationale des Communautés pour la santé (ANCS)
Alliance Nationale pour la santé et le développement en Côte d'Ivoire (Alliance Côte d'Ivoire)
Associação Comunitária Ambiente da Mafalala (ACAM)
Association de Lutte Contre le SIDA (ALCS)
Association Marocaine de Solidarité et Développement (AMSED)
Association tunisienne de lutte contre les maladies sexuellement transmissibles et le sida (ATL MST SIDA)
Anti-AIDS Association
Botswana Network on Ethics, Law and HIV/AIDS (BONELA)
Caritas Egypt
Centre for Supporting Community Development Initiatives (SCDI)
Corporación Kimirina Education as a Vaccine Against AIDS (EVA)
Family AIDS Caring Trust Zimbabwe (FACT)
Forearms of Change to Enable Community Jordan (FOCCEC)
Frontline Global Gays and Lesbians of Zimbabwe (GALZ)
Gender DynamiX
Global Network of Young People Living with HIV (Y+ Global)
Grupo de Incenivo a Vida (GIV)
Humsafar Trust Initiative Privée et Communautaire pour la santé et la riposte au VIH/sida au Burkina Faso (IPC/BF)
Initiative Privée et Communautaire pour la santé et la riposte au VIH/sida au Burkina Faso
Instituto para el Desarrollo Humano (IDH)
Khmer HIV/AIDS NGO Alliance (KHANA)
LAMBDA - Mozambican Association for the Defence of Sexual Minorities
LEPRA Society
LVCT Health
MAHAMATE
MAMTA Health Institute for Mother and Child
Middle East and North Africa Harm Reduction Association (MENAHRA)
mothers2mothers
Networking HIV & AIDS Community of Southern Africa (NACOSA)
Organization for Social Services, Health and Development (OSSHD)
Paediatric-Adolescent Treatment Africa (PATA)
Pakachere Institute of Health and Development Communication
Promoteurs Objectif Zerosida (POZ)
Red de Mujeres Trabajadoras Sexuales de Latinoamérica y El Caribe (RedTraSex)
Red Latinoamericana y del Caribe de Personas Trans (RedLacTrans)
Red Nacional Sobre Droga & HIV/SIDA (UNIDOS)
Regional Psychosocial Support Initiative (Head Office)
Rumah Cemara Soins Infirmiers et Developpment Communautaire (SIDC)
Tassoo aids supp
Uganda Harm Reduction Network (UHRN)
Uganda Network of Young People Living with HIV/AIDS (UNYPA)
Uganda Youth Coalition on Adolescent SRHR and HIV (CYSRA)
Vasavya Mahila Mandali (VMM)
Via Libre Youth Initiative for Drug Research, Information, Support and Education (YouthRISE Nigeria)
Zimbabwe Civil Liberties and Drug Network (ZCLDN)

We would like to thank all our donors for their contributions:

Alliance for Public Health, Gates Foundation, Children's Investment Fund Foundation, the Elton John AIDS Foundation, Gilead Sciences Inc, The Global Fund to Fight AIDS, Tuberculosis and Malaria, the Government of Ireland, Ministry of Foreign Affairs of the Netherlands, Rockefeller Brothers Fund, Stichting Global Network of Young People Y+Global, Swedish International Development Cooperation, Ugandan Key Populations Consortium, World Health Organisation, Young Africa International

JOIN US. END IT.

FRONTLINE AIDS

www.frontlineaids.org

Frontline AIDS

England & Wales - Charity number 1038860

Accounts

FRONTLINE AIDS

WE HAVE THE HISTORY TO CHANGE THE FUTURE















30 YEARS WORKING TO END AIDS

2023

REPORT AND ACCOUNTS

ABOUT FRONTLINE AIDS

Frontline AIDS wants a future free from AIDS for everyone, everywhere. Around the world, millions of people are denied HIV prevention, testing, treatment and care simply because of who they are and where they live.

As a result, 1.3 million people contracted HIV in 2022 in 2021 and 630,000 died of an AIDS-related illness.

Together with partners on the frontline, we work to break down the social, political and legal barriers that marginalised people face, and innovate to create a future free from AIDS.



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Registered charity number
1038860

Registered company number
2883774

www.frontlineaids.org

Design: HD design

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30 YEARS OF FRONTLINE AIDS: WE HAVE THE HISTORY TO CHANGE THE FUTURE



University of KwaZulu-Natal/ Sethu Dlamini/2023

LETTER FROM OUR CHAIR

Dear friends,

As we mark the milestone of our 30th anniversary, it is with great pride and gratitude that I reflect on the journey of the Frontline AIDS partnership and the impact we have had on the global response to HIV and AIDS.

The theme of this year's report, 'We have the history to change the future,' captures the essence of our shared journey. Over the past three decades, we have navigated challenges, celebrated triumphs, and remained steadfast in our commitment to advancing the rights and dignity of those living with and affected by HIV and AIDS.

At the heart of our success lies our steadfast belief in the **power of partnerships and the strength of communities.** Since its inception, Frontline AIDS has forged strong bonds with grassroots organisations, civil society groups, governments, and donors around the world. Together, we have built a global network of change-makers united by a common vision: to create a future free from AIDS for everyone, everywhere.

Throughout our history, we have been guided by the principle that **those most affected by HIV must be at the forefront of the response.** Promoting approaches where communities take ownership of their health and well-being means fostering sustainable solutions that address the underlying social, economic, and structural barriers that fuel the epidemic.

Frontline AIDS is well placed to respond to the key challenges facing our world today: shrinking civic space, attacks on human rights, the growing impact of climate change and the persistent inequalities that propel the spread of HIV. As we navigate today's complex global health landscape, our experience and expertise enable us to continually adapt and innovate in the face of adversity.

This ability to pivot and evolve is a testament to the **dedication and resilience of our partners, staff, and supporters.** Together, we face up to stigma, discrimination, and systemic barriers with courage and conviction. We champion the rights of marginalised communities, challenge oppressive policies, and demand accountability from those in power.

Looking ahead, we recognise that our work is far from finished. The road to ending AIDS by 2030 remains long and arduous, fraught with obstacles and uncertainties. Yet, even as the world seems to hang in a precarious balance, we draw strength from the lessons of the past and find **hope for the future** in the energy and passion of the young people at the heart of the AIDS movement.

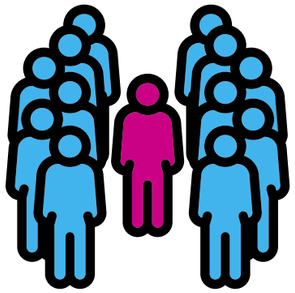
Thank you for your ongoing support and shared belief in our mission.

Professor Nana Poku
Chair of the Board of Trustees

THE EVOLUTION OF THE FRONTLINE AIDS PARTNERSHIP:

As we mark the 30th anniversary of Frontline AIDS, we celebrate our history and achievements while turning our attention to urgent and evolving challenges.

Our partnership is committed to driving the transformation of the global HIV response to secure a future free from AIDS for everyone, everywhere. Our history is not just our past—it's our foundation, and it's from here that we will achieve real and lasting change.



1993-1999

INITIAL FOCUS

Providing ways to channel funding to community groups and supporting community-based responses to HIV.

PRIORITIES

Establishing nationally-based Linking Organisations and Country Offices to support local community groups with funding, technical support, and organisational development.



2000-2005

CAPACITY BUILDING AND 'KEY POPULATIONS':

EVOLVING FOCUS

Building capacity, learning, sharing lessons, and piloting participatory methods for mobilising communities most affected by HIV.

PRIORITIES

HIV prevention, combating stigma and discrimination. Frontline AIDS coins the term 'key populations' (referring to communities most affected by HIV) and increases the focus on working with these groups.

2004-2009

POLICY INFLUENCE AND GLOBAL PARTNERSHIP:

EVOLVING FOCUS

Sharpening our policy work and influencing the development of major organisations like UNAIDS and the Global Fund to Fight AIDS, Tuberculosis and Malaria (the Global Fund), by helping them strengthen technical approaches and shape policies to respond to HIV.

PRIORITIES

Scaling up our HIV response, influencing national and international HIV policies, and becoming a principal recipient of Global Fund grants in some countries.



2010-2016

INTEGRATION AND SUSTAINABILITY:

EVOLVING FOCUS

Integrating the HIV response with related health and social issues and making HIV responses more sustainable.

PRIORITIES

Human rights, access to health services, supporting secure livelihoods, and integrating sexual and reproductive health and rights (SRHR) with HIV.

2019-PRESENT

COMMUNITY ACTION ON HIV:

EVOLVING FOCUS

Rebranding from the HIV/AIDS Alliance to Frontline AIDS to reflect the broad range of work being undertaken. The Global Plan of Action 2020-2025 sharpens Frontline AIDS' strategic focus, fostering innovation to address the complex human issues linked with HIV and AIDS.

PRIORITIES

Introduction of a new partnership model with an emphasis on distributed leadership, equality, diversity, and shared accountability. Frontline AIDS also commits to becoming an anti-racist organisation, recognising the urgent need to do the deep internal work required to confront racism head-on.



A FUTURE FREE FROM AIDS FOR EVERYONE EVERYWHERE

"What's different about Frontline AIDS compared with other organisations is they really support their partners to grow, opening up opportunities for them.

They also listen to the challenges their partners face and they try to find the solutions, or the opportunities that will lead to solutions."

Nadia Badran,
Executive Director,
SIDC, Lebanon



Frontline AIDS/Sarah Waiswa/2022

WHO WE ARE AND WHAT WE DO

WHO WE ARE

Frontline AIDS ('the Charity') is registered with the Charity Commission for England and Wales. The Charity functions as the coordinating body for our partnership (referred to throughout this report as 'the Frontline AIDS partnership', 'the global partnership', or simply 'the partnership'). Frontline AIDS connects and convenes organisations, galvanises action on AIDS by identifying and fostering innovation, shares knowledge and learning, builds sustainable community systems, delivers community-led programmes, and maximises the effectiveness of the partnership.

WHY WE EXIST

Our vision is a future free from AIDS for everyone, everywhere. Around the world, millions of people are denied HIV prevention, testing, treatment and care. As a result, 1.3 million people contracted HIV in 2022 and 630,000 died of an AIDS-related illness.[1]

Our mission is to break down the social, political, and legal barriers marginalised people face, and innovate to create a future free from AIDS.

WHO WE WORK WITH

We work with people who are denied HIV prevention, treatment and care simply because of who they are and where they live. This includes people living with HIV, adolescent girls and young women, sex workers, people who use drugs, trans and gender diverse people, gay men and other men who have sex with men.

WHERE WE WORK

We work in countries most affected by HIV and in countries with emerging epidemics. We use analytical tools to assess the incidence, drivers, and impacts of HIV (as well as co-infections, such as tuberculosis and hepatitis C) among marginalised people; the human rights context, and the degree of openness for civil society voices. This enables us to invest in tailored solutions to help end AIDS in Africa, Asia, Eastern Europe, Latin America, and the Caribbean. Together, the partnership spans approximately 60 countries.

WHAT WE DO

We innovate to address the social, cultural, legal and economic drivers that leave marginalised people vulnerable to HIV. Alongside our high-quality programmes for HIV and SRHR, we strengthen health and social protection systems; challenge legal and policy decisions that marginalise people; tackle gender inequality; stigma and discrimination; and strengthen civil society organisations to deliver for their communities.

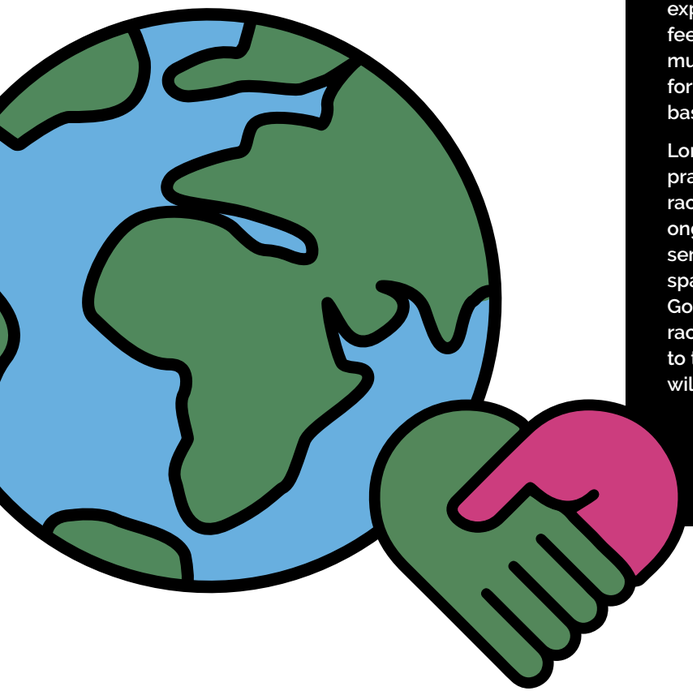
1 UNAIDS (2023), *The Path that Ends AIDS: 2023 UNAIDS Global AIDS Update.* Geneva: Joint United Nations Programme on HIV/ AIDS.

HOW WE WORK: OUR PARTNERSHIP

The Frontline AIDS partnership is made up of 60 partners and is the world's largest collective of civil society organisations working to end AIDS. We recognise that no single organisation can do this alone. As a global partnership we work collectively, bringing our combined skills and experience in HIV, health and human rights to address the challenges that drive the epidemic.

This localised approach necessitates that we 'do development differently'. We ensure that power sits locally and nationally, rather than with international organisations. That is why we co-created the Partnership Council to oversee the quality, effectiveness, and further evolution of the Frontline AIDS partnership and its delivery of the Global Plan of Action. The council is led by our partners, and it draws on the experience, expertise and legitimacy they have developed over three decades of working with people living with and most affected by HIV.

At the centre of this lies our ability to use the power of the Frontline AIDS partnership to achieve scale, impact and influence – and deliver a strong return on funders' investments.



BECOMING AN ANTI-RACIST ORGANISATION

Frontline AIDS continues to embed anti-racist principles in its internal and external work. In 2023, a dedicated anti-racism project team coordinated organisational-wide dialogues to explore how the characteristics of white supremacy can manifest as a key barrier to 'doing development differently'. The sessions, which were facilitated by an external consultant, provided colleagues with the language and confidence to interrogate how unequal systems, structures and approaches can become normalised in an organisation's working culture. The sessions challenged us to reflect on interpersonal dynamics among colleagues at Frontline AIDS and with our partners and key stakeholders. This work is helping us to strengthen working relationships and partnerships to ensure they are based on equal respect for individuals' skills and expertise, wherever they may be in the organisation or the partnership.

Black and People of Colour staff members continue to have a bi-weekly safe meeting space to connect and share concerns affecting their personal and professional lives. 'Courageous Conversations', which are self-facilitated dialogues, enable staff to hold open discussions on a range of topics, offering perspectives and insights to challenge assumptions and increase our awareness of race and racism in the development sector. A facilitated all-staff session on anti-racism allyship and solidarity also exposed clear differences between colleagues' knowledge of one another's employee experiences within Frontline AIDS. Following ongoing feedback from colleagues, we acknowledge that we must prioritise and act swiftly to improve staff well-being for colleagues who identify as Black or a Person of Colour based in South Africa, the UK and elsewhere.

Long-lasting institutional change, where policies and practices actively demonstrate our commitment to anti-racism, requires an adequate level of resourcing, and ongoing sensitisation and confidence-building work with senior leaders and all staff as well as maintaining safe spaces for Black and People of Colour staff members. Going forward, our commitment to becoming an anti-racist organisation will be supported by clear indicators to track progress, and an evaluation of our efforts to date will provide key learnings to inform future interventions.

DOING DEVELOPMENT DIFFERENTLY

In recent years there has been a marked shift towards localisation and 'doing development differently'. This change underscores the urgent need to address the lasting impacts of colonialism and the political and financial systems that support the development sector. This way of working is not new for Frontline AIDS. We have worked with local partners throughout our history, and our partnership is well placed to drive and document why the move towards localisation is critical for an effective global HIV response. For three decades we have continuously evolved the way we work with civil society, always seeking new ways to promote community-led action on HIV and to tap into the capacity, wisdom and knowledge that resides in the countries and communities most affected by HIV.

In 2022, partners co-created and established the Partnership Council. Consisting of 11 elected members from partners based in multiple regions, the council represents the breadth and diversity of our partnership. While the Board of Trustees is responsible for the overall governance of the Charity and ensuring that our policies and global strategies are consistent with our mission, the Partnership Council is a complementary but separate body. It functions independently, exercising no direct governance or control over the Charity's activities but oversees the quality, effectiveness, and ongoing development of the Frontline AIDS partnership, enabling us to expand to new countries and areas of expertise.



Frontline AIDS staff in Brighton in October 2022

Frontline AIDS/2022



ACCELERATING ACTION ON HIV

In 2023, following a mid-term strategy evaluation, we developed our revised plan for 2023 – 2025. Our Global Plan of Action sets out six critical actions that we will prioritise to help the world secure a future free from AIDS for everyone, everywhere. These actions are significantly contributing towards global efforts to reduce HIV infections and AIDS-related deaths.

Frontline AIDS convenes, connects, and catalyses the global partnership to:

This report provides updates on our efforts and those of the Frontline AIDS partnership in each of these action areas and highlights the significant developments that have taken place in 2023.

1



CHALLENGE LEADERS TO INVEST IN AND IMPROVE ACCESS TO HIV PREVENTION

Our global advocacy galvanises urgent action on HIV prevention.

2



INTEGRATE HIV, SRHR, TB AND VIRAL HEPATITIS SERVICES THAT PUT PEOPLE AT THE CENTRE

We advocate for health care that focuses on the whole person, not just on individual health issues.

3



FIGHT FOR HUMAN RIGHTS, GENDER EQUALITY AND ACCESS TO HEALTH AND JUSTICE

We support communities to fight for human rights and promote justice, holding perpetrators, institutions and governments to account by using evidence.

4



DELIVER, SHARE AND SCALE-UP INNOVATIONS

We design and generate evidence about what does and doesn't work and share what we learn.

5



STRENGTHEN AND SUSTAIN COMMUNITY HEALTH SYSTEMS

We support our partners to strengthen the community systems that are essential to the HIV response, the climate crisis, and future pandemics.

6



DEVELOP AND CHAMPION A NEW GENERATION OF LEADERS

We support adolescents and young people, especially young women with HIV, to lead programmes and reach their full potential as leaders and advocates.

GLOBAL PARTNERSHIP FOOTPRINT 2023

IN 2023
THE FRONTLINE AIDS GLOBAL PARTNERSHIP[2] REACHED:

NUMBER OF INDIVIDUALS REACHED THROUGH SRHR OR HIV SERVICES IN 2023:



7.8 MILLION (57% FEMALE, 41% MALE AND 2% TRANS OR NON-BINARY)

NUMBER OF ORGANISATIONS REACHED THROUGH FINANCIAL OR TECHNICAL SUPPORT IN 2023

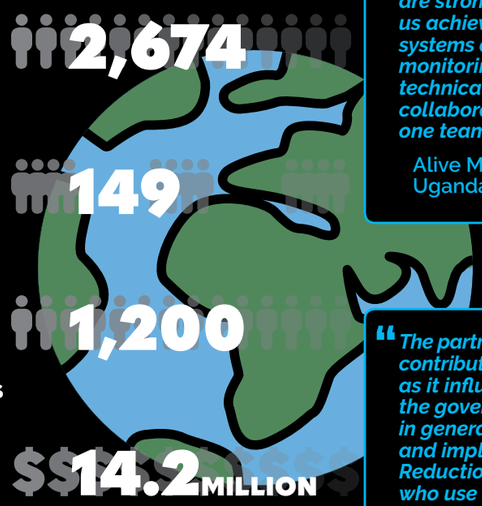


[2] The figures presented here are based on data reported by 41 partner organisations and Frontline AIDS

ACHIEVEMENTS AND PERFORMANCE

FRONTLINE AIDS SUPPORTED:

- 2,674 people to receive training in more than 20 countries
- 149 organisations to receive technical or financial support in 64 countries
- 12,000 people to participate in community dialogues in 9 countries
- 15 restricted programmes involving 18 funding partners, with a total value of US$14.2 million[3]



> *"We have learned that together we are stronger. Partnerships make us achieve more. When strong systems are in place, with constant monitoring and evaluation and technical support, and good collaborations and working as one team, we are unstoppable!"*
>
> Alive Medical Services, Uganda

> *"The partnership made a significant contribution to advocacy activities, as it influenced the acceptance by the government and civil society in general of the introduction and implementation of Harm Reduction activities for people who use drugs in Mozambique"*
>
> UNIDOS, Mozambique

OUR PARTNERS' FEEDBACK ON THE VALUE OF THE FRONTLINE AIDS PARTNERSHIP:

- 76% of partners said that being part of Frontline AIDS had a good or significant direct contribution to their objectives
- 92% of partners said that they were satisfied with Frontline AIDS as the coordinating body of the partnership

> *"Frontline AIDS is one of the best partners in this world who contributed to supporting us, people from the developing countries, to reduce the gap between the community needs and the services"*
>
> MENAHRA, Lebanon

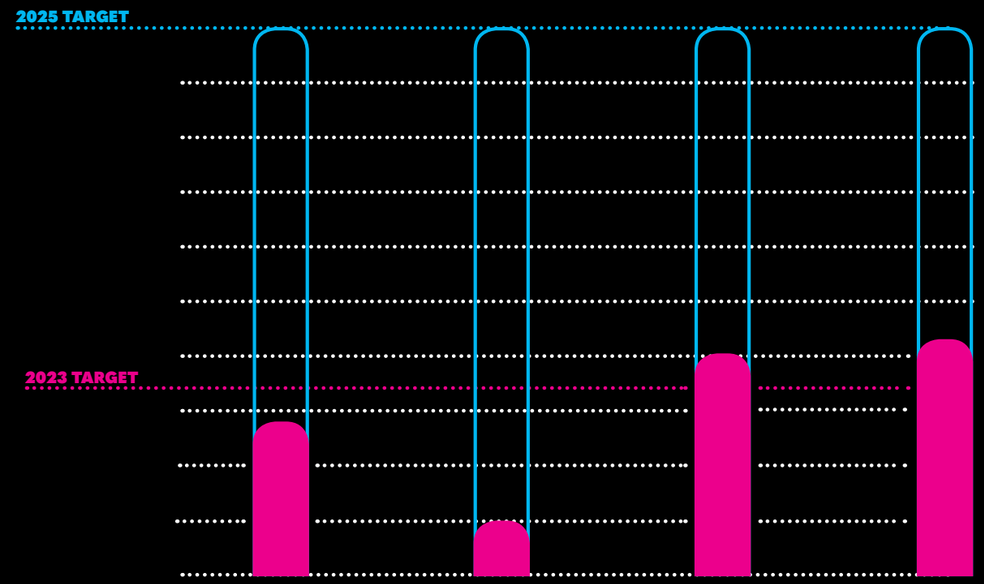
[3] Restricted programmes are funded by investment that can only be used to meet that programme's aims and objectives.

The targets for this period of the Global Plan of Action (2023-2025) were set in 2022. Although we are well on track for some of our indicators, changes in the funding environment and external context suggest that we need to revise some of our targets in 2024 based on an updated forecast.

2023 achieved

Target remaining 2023-2025

% PROGRESS IN 2023 TOWARDS 2025 TARGETS



Governments influenced to strengthen services or improve laws or policies

35 EXAMPLES IN 16 COUNTRIES IN 2023

Donors / Multilaterals influenced to increase spending or incorporate our advocacy, innovations, and data into their policies and guidelines

12 EXAMPLES IN 2023

CSOs strengthening their capacity and working together through the partnership

63 ORGANISATIONS IN 2023

CSOs advocating with governments, donors and the private sector

23 ORGANISATIONS IN 2023

> *"The work that Frontline AIDS does is important, and we must continue together to strengthen ourselves, showing results"*
>
> Instituto para el Desarrollo Humano, Bolivia

> *"This is a great partnership that has significantly contributed to what we are as an organisation. In recent years, we have received some financial and technical support that have seen us become more influential and recognised"*
>
> Pakachere, Malawi

> *"Frontline AIDS contributes towards maintaining standards in our HIV work, fostering collaboration, and ensuring the integrity of research activities"*
>
> Mamta, India

MEET THE CHANGE AGENTS

INNOVATORS AND ADVOCATES AT THE HEART OF THE HIV RESPONSE

ANOTIDA CHIOME, PEER COUNSELLOR

VIJAY SINGH, PROJECT DIRECTOR, LOVELIFE SOCIETY

TINASHE GRATEFUL RUFURWADZO, DIGITAL EMPOWERMENT MANAGER, GNP+ SOCIETY

LUCY ESQUIVEL, EXECUTIVE DIRECTOR, REDTRASEX



Lucy Esquivel is a sex worker-leader who began her activism in 2001, alongside a group of women from Paraguay, in response to the continuous human rights violations by security forces and the persistent stigma and discrimination against sex workers, which hindered their access to health, education, justice, and labour rights. In 2004, she founded the first organisation for sex workers in Paraguay, United in Hope (UNES), which to this day brings the voice of sex workers to legislative and governmental spaces and continues to work for the full recognition of sex workers' human rights and the prevention and eradication of the violence they face.

Lucy also held the general secretary position of the Network of NGOs working on HIV and AIDS in Paraguay and coordinated projects related to the issue, funded by the Global Fund. She was recently elected vice president of the Country Coordinating Mechanism in Paraguay, advocating for the visibility and leadership of sex worker women in decision-making about resources and initiatives related to HIV at the local level. Thanks to Lucy's leadership at UNES, significant advocacy actions have been achieved locally, such as contributing to the reduction of HIV infections among sex workers through the organisation's work in promotion and peer education. As executive director of RedTraSex, which brings together organisations from 15 countries in the region, Lucy continues her tireless activism for the rights of sex workers and the recognition of sex work as work.



As a peer educator in her community, Anotida is an HIV change agent committed to breaking the silence around HIV. She encourages people to openly discuss the virus, aiming to reduce stigma and discrimination against those living with HIV. It is also important to Anotida that she honours those who have dedicated their lives to fighting HIV and remembers those who have died from the disease. Her work helps build a more supportive and aware community.



Since 2017, Vijay has been pivotal to Mamta, designing research proposals and addressing challenges faced by marginalised groups such as men who have sex with men, transgender women, prisoners and those living with HIV in India. He has effectively voiced these communities' concerns at critical ethical meetings, bringing community insights to Mamta's initiatives. His dedication has garnered recognition from various government bodies and NGOs nationwide.

Vijay began his HIV-related career at Lovelife Society as a peer counsellor in 2013. His expertise quickly advanced him to project director, where he led the Vihaan project's care and support arm with notable leadership. Beyond his organisation, Vijay's advocacy has made him a recognised positive speaker in various forums, such as the Delhi State AIDS Control Society, where he represents both TB and HIV communities, pushing for their needs in strategic government plans.

Vijay continues to drive positive change in HIV and AIDS advocacy and support, demonstrating the significant impact one individual can have in the field.



Tinashe is a powerhouse role model for young people navigating SRHR, HIV, and issues affecting key populations.

His commitment to amplifying the voices of young people, particularly adolescent girls and young women, through various media is remarkable. As the creator of a national radio show, now in its fifth year, Tinashe empowers young people living with HIV to tell their own stories.

His influence extends regionally through the READY Movement and globally via GNP+ where he advocates for meaningful and diverse youth engagement in health and rights initiatives. Tinashe has also mentored hundreds of young people, leading advocacy platforms and major events like the READY Summit with Frontline AIDS, focusing on inequalities and ending AIDS. His leadership has also been pivotal in shaping the Global AIDS Strategy and the Global Fund strategy, influencing international policies such as PEPFAR COP23, where his efforts helped secure a US$20 million commitment for youth-led projects.

ACTION 1

CHALLENGE LEADERS TO INVEST IN AND IMPROVE ACCESS TO HIV PREVENTION

Despite progress in several countries, the world is not on track to end the AIDS epidemic by 2030. In 2022, around 4,000 adults and children acquired HIV each day — a total of 1.3 million new HIV infections. Meanwhile antiretroviral therapy (ART), which saves lives and can suppress the virus to levels where it is untransmissible, remained out of reach for 9.2 million people living with HIV.[4]

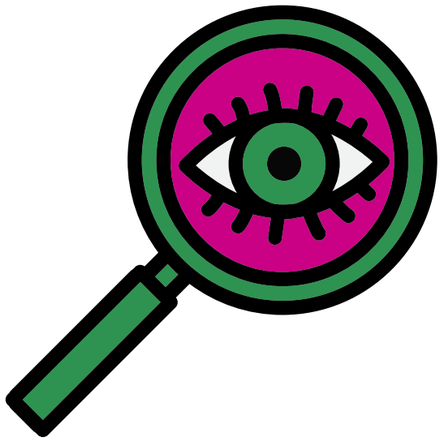
Our global advocacy galvanises urgent action on HIV prevention. In 2023, we worked with our partners and networks to influence political leaders, governments, and donors at the national, regional, and global levels to prioritise the funding and policy decisions that are urgently needed to end AIDS. Our advocacy promotes HIV prevention for marginalised people, alongside access to harm reduction for people who use drugs, and we campaign for improved access to comprehensive sexuality education (CSE) and for innovative approaches to integrating HIV prevention and female genital schistosomiasis (FGS) services.

WHAT WERE SOME OF THE CHALLENGES IN 2023?

- **THE RISE OF ANTI-RIGHTS/ ANTI-GENDER MOVEMENTS** is damaging HIV prevention efforts in many countries, notably Uganda, Tanzania, and Kenya. These movements are growing in influence and fuelling crackdowns and violence against LGBTQ+ communities, leading to increased human rights violations and restricted access to vital HIV prevention services, as well as campaigning to stop young people from accessing condoms or Pre-Exposure Prophylaxis (PReP), and mobilising against CSE.

- **THE CRIMINALISATION OF DRUG USE AND OPPOSITION TO HARM REDUCTION PROGRAMMES** continues to hinder progress on HIV. There is not enough political will to support and finance harm reduction services globally, despite people who use drugs facing an unacceptably high HIV infection rate – with infection rates even growing in some countries, such as those in Eastern Europe and Central Asia.

- **NOT ENOUGH FUNDING AND POLITICAL WILL AT GLOBAL AND NATIONAL LEVELS TO PREVENT HIV** Other health issues are deemed more important, and the people most affected by HIV are increasingly scapegoated or marginalised.



[4] Global HIV Prevention Coalition Resource Hub, 'Accelerating HIV Prevention' (webpage, accessed May 2024).



Martha Clara Nakato/2022

HOW IS THE FRONTLINE AIDS PARTNERSHIP MAKING A DIFFERENCE?

Accountability for HIV prevention

In 2023, we put HIV prevention accountability at the top of our agenda, largely through our programme United for Prevention (U4P). Significant advancements made by the U4P programme in its first year would not have been possible without the historic work done by Frontline AIDS on accountability in its role within the Global HIV Prevention Coalition (GPC).

Partners were trained and supported to conduct analyses of their national HIV responses. This helped guide the development of HIV prevention accountability strategies and workplans. Through this programme seven HIV Prevention & Accountability reports were launched at both the national and regional level, with three more to follow shortly (see p24).

The establishment of new civil society coalitions in Angola and Eswatini in 2023 marks a significant moment for HIV prevention accountability. At the request of the Angola UNAIDS office, Frontline AIDS partnered with local civil society organisation The Angolan Network of AIDS, Tuberculosis and Malaria Service Organizations (ANASO) to establish an HIV Prevention Accountability Coalition and to release an HIV Prevention & Accountability report. Similarly, in Eswatini, support was provided to Co-ordinating Assembly of Non-Governmental Organisations (CANGO) to form a coalition, culminating in the launch of Eswatini's first report on HIV prevention accountability. We also continued work with Alliance India to maintain the Indian coalition on accountability, which includes local/regional key population networks. This collaboration resulted in the launch of an HIV Prevention & Accountability report in 2023 which will be a key tool for our ongoing advocacy efforts in 2024.

Enhancing HIV prevention in high-need regions

In 2023, we prioritised HIV prevention in regions where it is needed most. The Middle East and North Africa (MENA) region has been one of two regions where rates of new infections are consistently trending upwards.[5] In 2023 we supported regional partners to advocate with their own governments and in global spaces, such as the UNAIDS Programme Coordinating Board and the Global Fund Board, to address the concerning gap in HIV prevention as well as leadership. Through the Nadoum programme we helped civil society and governments improve the quality of key prevention tools, such as harm reduction services. We did this by providing technical support and facilitating knowledge exchanges, both within the region and with countries with effective harm reduction strategies, such as Portugal.

Female genital schistosomiasis integration into SRH services

We are working to address female genital schistosomiasis (FGS), a largely overlooked disease that greatly increases the risk of HIV and cervical cancer and can also cause infertility, miscarriage, and stillbirth. This condition plays a significant role in HIV transmission, as it causes genital lesions that can facilitate the virus's entry. An estimated 56 million women and girls across Africa are affected by this disease,[6] often in communities with limited access to clean, safe water.

FGS is easily treated and preventable. But it is often unrecognised and misdiagnosed as a sexually transmitted infection (STI). This means many women and girls with FGS are being given the wrong treatment for their condition and are being stigmatised for their assumed sexual activity.

Frontline AIDS is at the forefront of global advocacy to integrate FGS identification and treatment within SRH and HIV services. In 2023 we played a pivotal role in raising awareness and securing commitments for FGS, co-chairing the FGS Integration Group and engaging with the WHO and other UN agencies. Our work led to significant achievements, such as the inclusion of FGS in Malawi's national STI guidelines. In collaboration with partners, we have also developed a Minimum Service Package, outlined through a cohesive technical guide for healthcare programmers and professionals on how to integrate FGS interventions into existing SRHR services. These efforts represent crucial steps toward ensuring FGS is included in broader health frameworks, ensuring comprehensive care for women and girls and reducing their HIV risk.

Resisting the anti-rights and anti-gender movements

In recent years, we have witnessed the rise of a global anti-rights and gender movement, characterised by its staunch opposition to equality, democracy, and the rights of key populations.

The movement operates through a network of well-funded conservative, faith-based, and authoritarian forces, which use false claims alongside the highly emotive language of family values, protection of children and the defense of parents' rights to undermine the autonomy and dignity of women, young people, LGBTQ+ communities and other marginalised groups. Its tactics range from legislative manoeuvres to grassroots mobilisation, all of which aim to restrict access to vital SRHR services and perpetuate discrimination against LGBTQ+ people. After hearing from our partners about the challenges arising from this increasingly powerful movement, we began to build the evidence base, commissioning research to analyse the tactics, funding and narratives being used by different opposition groups, primarily across Africa.

The research found the movement is having a devastating impact on access to lifesaving HIV prevention, SRHR interventions and CSE — hampering progress made across the continent. It has also resulted in deepening widespread human rights violations, stigma and discrimination. The full findings will be shared in 2024. Alongside this research, in 2023 Frontline AIDS continued to work with partners to counter this movement in relation to CSE and HIV prevention. Our HIV Prevention & Accountability reports were a key aspect of this work, as they clearly show the effect these movements are having in different countries and can be used by advocates to counter misinformation.

Frontline AIDS/Denis Mwangi/2023

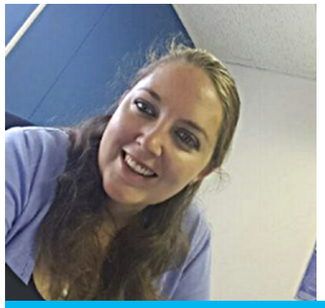
Women wash clothes and utensils at the lake in Homa Bay, Kenya. Female genital schistosomiasis (FGS) is endemic in the region due to the presence of waterborne snails which carry the parasite that causes FGS.

Comprehensive sexuality education

To end AIDS, young people need information about their SRH including how to prevent HIV. That's why we continue to push for CSE. In 2023, our advocacy work in this area focused on generating evidence on the value including the lifesaving impact of CSE and bolstering national and regional advocacy on this increasingly contested issue. We grew our relationship with UNESCO and secured additional funding to support youth advocates to counter the false and extremely harmful narratives often associated with CSE in Cameroon and Tanzania, in collaboration with our partners Y+ and Act Ubumbano. While the most compelling voices for CSE are those of young people and women at the country level, the opposition characterises CSE as a Western import which is undermining African values. Recognising the power of this false narrative alongside the strong African leadership that already exists on CSE, we are clarifying Frontline AIDS' position within this often-politicised advocacy space and refining our strategic approach to CSE, to guide our future initiatives in this critical area.

Global Fund engagement and advocacy

Last year many of our partners were actively involved in reprogramming their existing Global Fund grants and participating in the Grant Cycle 7 (GC7) process. Frontline AIDS provided significant support to our partners across Uganda, India, Zimbabwe, and Malawi during this time. In Zimbabwe, our engagement helped to ensure that people who use drugs were included as a target population, and achieved a 50% increase in funding allocated to them. In Uganda, Frontline AIDS facilitated community groups to engage in the GC7 process by managing the Global Fund's community, rights, and gender technical assistance through the Uganda Network of AIDS Service Organizations. This support enabled our partners to take a leading role in discussions and advocate directly with the Country Coordinating Mechanism, emphasising the importance of budgeting for and prioritising community-led activities.



Leora Pillay

Lead: HIV Prevention Advocacy, Frontline AIDS

"What we're seeing is an anti-rights movement that has worked so well underground in a lot of African countries that it's derailing a lot of the progress that we've made in HIV prevention. We've got to tackle it quickly or we're going to find ourselves in a very difficult situation — not only for LGBT+ communities but for youth and adolescent girls and young women across the continent."



Frontline AIDS/Mara Mambo/2023

Winifred Kasoga, Peer Educator and Youth Leader in the SRHR Umbrella Programme, demonstrates correct condom use for a group of young people.

[5] UNAIDS (2023), *The Path that Ends AIDS: 2023 UNAIDS Global AIDS Update*, Geneva: Joint United Nations Programme on HIV/ AIDS.

[6] Umbelino-Walker I, Wong F, Cassolato M, Pantelias A, Jacobson J, Kalume C. (2023), 'Integration of female genital schistosomiasis into HIV/sexual and reproductive health and rights and neglected tropical diseases programmes and services: a scoping review', *Sexual and Reproductive Health Matters*, 31 (1), 2262882.

HIV PREVENTION AND ACCOUNTABILITY REPORTS

For too long, there has not been enough scrutiny over whether government commitments to prevent HIV among those most at risk are being met. The 2023 HIV Prevention & Accountability reports aim to change this. They provide an overview of progress on HIV prevention within 10 countries in the UNAIDS Global Prevention Coalition: Angola, Eswatini, India, Kenya, Malawi, Mozambique, Nigeria, Tanzania, Uganda, and Zimbabwe.

The reports provide a holistic picture of what HIV prevention looks like in each country from the perspective of civil society and communities most affected by HIV, who play an essential role in tracking progress on HIV prevention, providing quality services, and making HIV responses more sustainable.

The reports were developed in collaboration with 126 partners from across the 10 countries. As part of the U4P programme, civil society and communities are pushing for national-level accountability on HIV prevention.

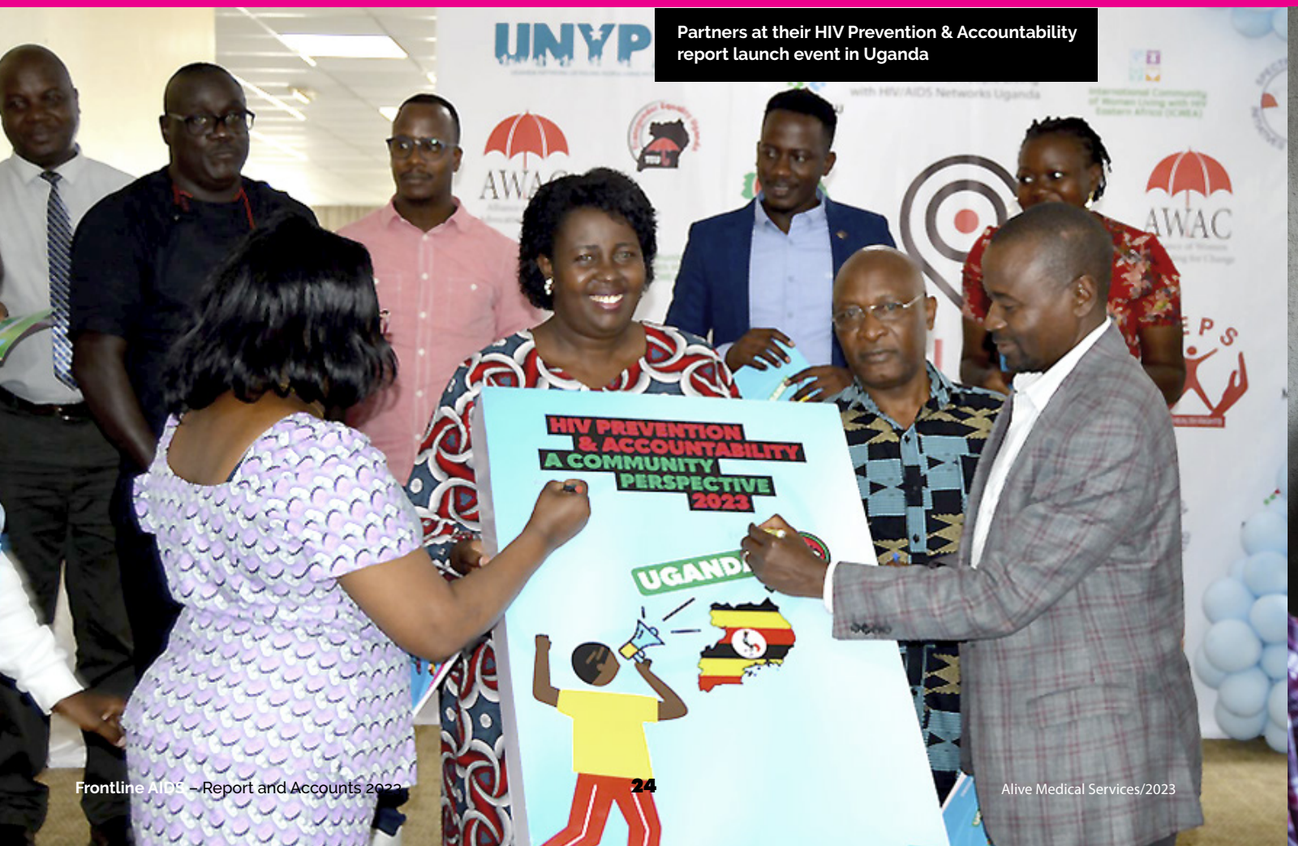


Dr Lilian Mwakyosi/2023

Dr Lilian Benjamin Mwakyosi

Executive Director, DARE Tanzania

"The [HIV Prevention & Accountability] reports allow relevant key actors to be able to read about experiences that are shared by the communities and the solutions being proposed by them. This is one way to get to a point where we're developing prevention programmes and prevention investment that is really tailored to the needs of the communities."



Partners at their HIV Prevention & Accountability report launch event in Uganda

Alive Medical Services/2023

TACKLING STIGMA TOWARDS PEOPLE WHO USE DRUGS IN ZIMBABWE

Reducing stigma and discrimination towards people who use drugs is critical. It encourages people who use drugs to seek and access HIV prevention and treatment services without fear of judgment or punishment.

The media plays a significant role in shaping societal attitudes and perceptions of people who use drugs. This means the media has the power to create a cultural environment that is more supportive of people who use drugs, which can in turn increase their engagement with vital health services. In recognition of this, Frontline AIDS, in collaboration with partner ZCLDN, held a workshop for 40 journalists in Harare, Zimbabwe, focusing on the right language to use when reporting on drug use. The aim was to reduce stigma and discrimination against people who use drugs, especially from government officials.

The workshop was highly successful, with many journalists expressing that it was their first exposure to this terminology. Since the training, five journalists from various media houses (Zimbabwe Television Network, NRTV, NewsDay, Healthtimes, and Newsday) have reported favourably and more sensitively on harm reduction and people who use drugs. This shift in media representation is crucial for advancing public understanding and acceptance of people who use drugs in Zimbabwe and will make HIV prevention strategies more effective in the community.





The Zimbabwe Civil Liberties and Drug Network (ZCLDN) has become a driving force in shifting attitudes towards people who use drugs and reforming drug policies

Frontline AIDS/Zinyange Auntony/2023

THE HISTORY TO CHANGE THE FUTURE – CENTRING KEY POPULATIONS

Access to HIV prevention services is a universal right. But for too long, too many people have been marginalised and left behind by national prevention programmes.

Our Frontiers Prevention Project (FPP), which ran from 2001 to 2008, was a multi-country prevention programme working with marginalised people who are at increased risk of HIV. It aimed to slow the spread of HIV in areas with high infection rates and build up effective and sustainable community responses. This community-based prevention initiative worked. It empowered key populations by strengthening their advocacy skills, changing policies that affect them, and increasing community awareness. Combined with the provision of a comprehensive package of prevention interventions, these efforts reduced risk-taking behaviours and STI infections, ultimately decreasing HIV incidence among people most at risk of HIV and the broader community.

Yet two decades on, marginalised communities continue to bear the brunt of the epidemic. **Over half of all new HIV infections in 2022 occurred among five key populations and their sexual partners.**[7] There is an urgent need for governments to step up HIV prevention by abolishing discriminatory laws, improving access to crucial services, advancing national data systems, promoting new prevention technologies such as the dapivirine ring and injectable pre-exposure prophylaxis (PrEP), and providing financing to scale up service delivery models that work.

Capitalising on the history and successes of the FPP and a longstanding commitment to inclusive prevention services, our U4P programme is working with partners in Kenya, Malawi, Mozambique, Nigeria, Tanzania, Uganda, and Zimbabwe to ensure that national road map commitments lead to tangible actions, reducing HIV infections among people who are most vulnerable to them. Part of this work involves our HIV Prevention & Accountability reports, which offer a community perspective on HIV prevention efforts.

Through sustained advocacy, accountability, and community engagement and leadership, we're working to reduce new HIV infections for everyone, everywhere.

[7] **UNAIDS (2023), The Path that Ends AIDS: 2023 UNAIDS Global AIDS Update, Geneva: Joint United Nations Programme on HIV/ AIDS. UNAIDS considers the five main key population groups as (1) gay men and other men who have sex with men, (2) sex workers, (3) transgender people, (4) people who inject drugs, and (5) prisoners and other incarcerated people.**



Frontline AIDS/Arete/Vijay Pandey/2022

ACTION 2

INTEGRATE HIV, SRHR, TB AND VIRAL HEPATITIS SERVICES THAT PUT PEOPLE AT THE CENTRE

People who are at increased risk of HIV are often also at increased risk of other health issues, such as TB or hepatitis. For health services to work, they must meet people where they are and make it as easy as possible for a wide range of their needs to be met. We call this a 'person-centred' model of care, and we know that it works.

In 2023, global health policy and architectures continued to shift as the impacts of the COVID pandemic continued to be felt. As funding for HIV and other health conditions shrinks, it is vital to design services that can efficiently link people to care in an integrated way. Last year we advocated with governments, donors, and policymakers to secure political commitment and funding for healthcare that focuses on the whole person, not on individual health issues, and for SRHR, particularly for women and girls. We delivered innovative programmes, fostered learning, and conducted cutting edge research to improve integrated health services, within and outside our global partnership.



KHANA/Sovannary Tuot/2023

In Cambodia, KHANA health centre staff and community lay counsellors jointly visit people who are on Tuberculosis Preventive Treatment in the community

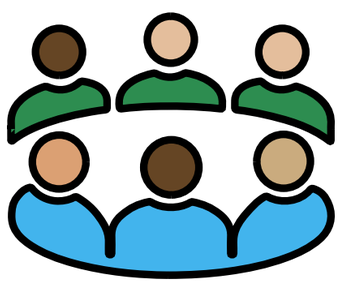
WHAT WERE SOME OF THE CHALLENGES IN 2023?

- **A GLOBAL TREND OF FUNDING CUTS OR SHIFTING FUNDS,**
  impacting how much money is available for HIV mechanisms like the Global Fund.
- **SILOED HEALTH SYSTEMS,**
  which do not recognise how health issues are connected and miss opportunities for integration.
- **THE ONGOING CONFLICT AND HUMANITARIAN CRISIS IN UKRAINE**
  where our partner Alliance for Public Health (APH), which leads on this area of work, is based.
- **LANGUAGE BARRIERS**
  which limit the participation of civil society organisations and communities from Francophone Africa and Latin America. For example, *The Union World Conference on Lung Health's* only working language was English, which stopped many organisations from taking part.

HOW IS THE FRONTLINE AIDS PARTNERSHIP MAKING A DIFFERENCE?

Multi-Stakeholder Meeting in New York

In May 2023, representatives from our partnership engaged in discussions around a draft UN political declaration on TB, universal health coverage (UHC) and pandemic prevention, preparedness, and response (PPPR). The involvement of civil society representatives, facilitated by Frontline AIDS, ensured vital person-centred aspects were considered. Partners provided valuable comments, some of which were incorporated into the final declaration. The 2023 version exhibited stronger language than the 2019 version, emphasising the role of primary healthcare and community involvement in achieving UHC.



Community leadership at the UN High-Level Meeting

During the September 2023 UN High-Level meeting, the voices of community-based organisations were heard. During the meeting,representatives advocated for a multi-sectoral approach and government accountability for fulfilling the obligations outlined in political declarations. Frontline AIDS' partners made important contributions to these discussions, demonstrating the importance of their continued leadership in delivering care for people affected by HIV.

Community-led advocacy at the Union World Conference on Lung Health

Our partners played significant roles in preparatory events for the Union World Conference on Lung Health in November 2023. Sessions led by the APH, KHANA, and other Frontline AIDS partners brought to life the power of community-led advocacy in shaping political contexts for ending TB and its impact on people living with HIV. This engagement not only broadened awareness about the Frontline AIDS partnership, it also facilitated valuable networking opportunities among partners, fostering collaboration and information sharing.



Alliance for Public Health/2023

Evgenia Geliukh's speech during the session 'Management of TB during War' at The Union World Conference on Lung Health



APH mobile clinics serve people in liberated areas of Ukraine close to the front line in over 160 small villages where are no clinics, pharmacies, doctors or nurses.

Alliance for Public Health/2023

ENHANCED HIV COUNSELLING IN EGYPT

Under our Nadoum programme, in Alexandria, Cairo, and Tanta pharmacists at public dispensary sites within fever hospitals, which treat people with infectious conditions, now include counselling as a regular part of their service when dispensing ART medications to people living with HIV. Through the initiative, pharmacists received specialist training in 2022 to help them better understand and explain ART. New roles for pharmacists were also established in the three hospitals. Two pharmacists have become training moderators and facilitators, overseeing sessions on serving people living with HIV.

This initiative provides a solution to a common challenge, as pharmacists often lack the time and information to educate people with HIV about the medication they are taking and the critical importance of remaining on treatment. The results are impressive as the initiative has led to higher treatment adherence among people living with HIV who are supported by Caritas, a Nadoum partner, and other organisations that Caritas supports.



INTEGRATED APPROACHES TO HEPATITIS C INTERVENTION

In a major step forward for improving and integrating hepatitis C (HCV) and HIV services for people who use drugs, Frontline AIDS, along with Médecins du Monde and PATH, will implement three complementary projects over four years, as part of a US$31 million investment by Unitaid. This funding is aimed at harm reduction efforts to prevent HCV among people who inject drugs and others at high risk of HCV. Critically, this investment will also address the dual risk of HIV and HCV transmission that people who use drugs face. The projects, facilitated by Unitaid's funding, will pilot two innovative and under-used products – low dead-space syringes and long-acting depot buprenorphine (a medication used to treat opioid use disorder) – in 10 countries. These efforts will demonstrate the integration of HCV prevention, testing, and treatment within harm reduction services and/or prisons and generate critical evidence to support the broader use of these products, focusing on understanding user preferences, addressing high treatment costs, and increasing demand.

Our focus in 2023 was on securing the government support, partnerships, and regulatory permissions necessary for these projects. We also supported the formation of a portfolio-wide Community Advisory Board, made up of 25 members from 10 different countries and regions, to ensure people who use drugs and other affected communities were meaningfully involved in designing the projects and developing training tools. This comprehensive approach not only targets HCV but also plays a pivotal role in our broader strategy to curb HIV infections, addressing a significant public health challenge where these epidemics intersect.



Aniedi Akpan/2023

Aniedi Akpan

Director, Drug Free and Preventive Healthcare Organization (DAPHO), Nigeria

"The Unitaid HCV Portfolio Community Advisory Board brings together knowledge from theory, experience, and practice to inform the project. It is a multi-faceted learning and decision-making platform. I think this needs to be replicated across various projects. It has been a 'wow' experience for me, learning and sharing ideas with people across different contexts."



Frontline AIDS/2023

First day meeting with the National Steering Committee in Nigeria, which includes implementing partners, government and community-based organisations.

THE HISTORY TO CHANGE THE FUTURE – PERSON-CENTRED HARM REDUCTION

Under the Partnership to Inspire, Transform and Connect the HIV response (PITCH), we supported community-led groups, such as Drug Harm Reduction Advocacy Network (DHRAN) in Nigeria, to challenge the government's negative stance on injecting drug use.

In 2020, this advocacy led to pilot sites for needle and syringe programmes (NSPs) being established in three states with high rates of injecting drug use. Leveraging our networks and support from the Global Fund, we ensured that the NSP models adopted in Nigeria reflected good practices and actively involved the community of people who use drugs. We also arranged for Nigerian officials to visit an established NSP site in Kenya as well as experience first-hand the interaction between law enforcement and drug use-related public health programmes in Scotland, where they gained insights that helped shape the programme's initial guidelines.

In 2023, working with DAPHO, a leading member of the DHRAN, we launched a pioneering harm reduction programme in Nigeria using cutting-edge technologies, such as low dead space syringes and needles. This has been informed and enhanced by the knowledge and relationships built through these previous programmes.

This engagement with DHRAN, which has now spanned eight years, has consistently placed people who use drugs at the heart of our efforts, connecting this community with the latest innovations and good practices in the field. This long-term commitment shows how our deep-rooted focus on community engagement and innovation enables us to lead both transformative responses in the HIV sector and champion integrated approaches for people who use drugs, including much-needed HCV interventions.



"There is increased awareness of the risks from sharing needles, but the reality is that clean needles, syringes and other harm reduction materials are not available, so people continue." Project participant, Nigeria.

Padre/Frontline AIDS/PhotoVoice/2018

ACTION 3

ADVOCATE FOR HUMAN RIGHTS, GENDER EQUALITY AND ACCESS TO HEALTH AND JUSTICE

Respect for and protection of human rights is critical to ending AIDS, as stigma, discrimination, and social inequalities continue to prevent people most at risk of HIV from accessing HIV prevention, testing, treatment, and care services. In 2023, Frontline AIDS mobilised, convened, and collaborated with our partners to suggest evidence of the rights-related barriers impeding access to health and justice for marginalised people and communities. Our approach went further than documentation alone, supporting and enabling communities to hold perpetrators, institutions, and governments to account and use the evidence gathered to highlight and challenge social and structural barriers. We also worked within our partnership, and with key external allies, to resist anti-rights opposition and prevent rollback on HIV, SRHR, human rights and gender equality.

WHAT WERE SOME OF THE CHALLENGES IN 2023?

- **LIMITED ACCESS TO ROBUST, FLEXIBLE, LONG-TERM FUNDING FOR COMMUNITY-LED HUMAN RIGHTS RESPONSES**
- **CONTINUED SOCIAL, LEGAL AND ECONOMIC CONSTRICTION OF CIVIC SPACE AND TOUGHENING POLITICAL ENVIRONMENTS** particularly the surge in anti-rights and anti-gender movements.
- **COLLABORATING WITH OTHER CIVIL SOCIETY ACTORS IN THE INTERNATIONAL COMMUNITY** due to differing strategies in movement building, solidarity efforts, and advocacy work.



Vuyiseka Dubula/2023

Vuyiseka Dubula

Head of Community, Rights & Gender, the Global Fund to Fight AIDS, Tuberculosis and Malaria

"When queer people are attacked in Uganda, it is a direct attack on women, on sexual and reproductive rights and every marginalised community around the world (...) it's an attack on all of us because, as long as we allow this decline in solidarity, the powers of the world will have achieved exactly what they wanted in dividing us and isolating us in little corners."



Rainbow Pride flags at Dignitate Zambia. The community-based organisation offers mobile outreach care support to communities most affected by HIV.

Frontline AIDS/Tony Kawimbe/Arete/2020

HOW IS THE FRONTLINE AIDS PARTNERSHIP MAKING A DIFFERENCE?

Supporting LGBTQ+ communities to deliver human rights responses

Frontline AIDS provided essential funding and support to organisations like Gender DynamiX, Cameroonian Foundation for AIDS (CAMFAIDS), Alliance Nationale des Communautés pour la Santé (ANCS), and Solace Initiative, empowering them to build movements and support LGBTQ+ communities through technical training, sensitisation sessions, and emergency grants. With our support, a helpline for LGBTQ+ people in crisis was opened in Ghana.

Efforts to bolster national advocacy strategies were supported by expert consultations for partners from both REACh (a Frontline AIDS' programme which combines emergency response, community-led monitoring, and national, regional and global advocacy) and Nadoum. Frontline AIDS also hosted technical webinars and online advocacy learning workshops, building partners' capacity to influence global health policies and funding mechanisms, including those of the Global Fund and PEPFAR.

Advocacy achievements and strategic engagements

We boosted support for rights-based approaches by successfully advocating with the Global HIV Prevention Coalition to include an initiative on countering anti-rights mobilisation in its 2024 workplan, leading to the establishment of a dedicated task-team. With UNAIDS, UNDP and other key agencies, we are also planning to co-host an Africa regional meeting in 2024. As a result of these two initiatives, there is now a collective push bringing UN actors, civil society, LGBTQ+ community organisations and other marginalised populations together to confront the threats that the anti-rights movement poses for access to HIV prevention, other HIV services and human rights.

Empowering women and LGBTQ+ communities

Women and girls continue to bear the brunt of the HIV epidemic. In sub-Saharan Africa adolescent girls and young women (aged 15-24 years) were more than three times as likely to acquire HIV than their male peers in 2022.[8]

This stark disparity underscores the urgent need for tailored interventions, such as those implemented in our FGS project in Kenya. The project successfully incorporated social inclusion and equity into core health services, recognising the gendered nature of FGS and the fact that it significantly increases HIV risk.

In Burundi, our Nyumviriza project has been pivotal in supporting women affected by gender-based violence. When women who use drugs go to seek help they are often sexually assaulted. The project, through our partner Association Burundaise pour un Monde de Paix sans Drogues, has provided support for gender-based violence as well as justice services and legal support for women who use drugs, and Safety Centres have been set up to provide temporary accommodation for women in the most vulnerable situations. Sensitisation carried out with local authorities and communities has helped reduce discrimination against and victimisation of women who use drugs.

In Uganda, we not only secured Global Fund support for safety and security measures but also enhanced LGBTQ+ organisations' capacity for documenting and challenging human rights violations by providing technical assistance funded by USAID.

Fostering partnerships and shared strategies

An important meeting in Johannesburg united 20 partners from Africa and the Middle East in June 2023. The gathering fostered knowledge sharing, networking, and helped to build consensus on shared objectives. Partners expressed eagerness to collaborate on joint fundraising for longer-term flexible funding, to lead technical trainings on human rights and advocacy, and to strengthen efforts by building stronger alliances together.



AMBPD/2023

Mimi Harushamagara

Community mobiliser and peer educator, Nyumviriza Centre, Burundi

"Previously, the relationship between peer educators and the police wasn't good. The police didn't understand our work in the community, so we organised a meeting to explain our work, which has helped improve the situation."

The International Conference on AIDS and STIs in Africa (ICASA) in December 2023 was another key moment for Frontline AIDS and its partners to take forward shared priorities. In collaboration with Key Populations (KP) led networks,[9] Frontline AIDS hosted the Key Populations Pre-Conference.
This event centred on critical discussions around human rights, criminalisation, and the challenges posed by the rising anti-rights movement. The conference provided a space to explore strategies for mobilising leadership and resources for a coordinated response. A key outcome was the Harare Manifesto, co-authored by Frontline AIDS, which calls for sustainable and equitable financing to overcome human rights barriers faced by people who are at increased risk of HIV in Africa.

[8] UNAIDS (2023), The Path that Ends AIDS: 2023 UNAIDS Global AIDS Update. Geneva: Joint United Nations Programme on HIV/ AIDS

[9] These networks included the Africa Key Populations Experts Group, African Sex Workers Alliance, African Network of People Using Drugs, African Queer Youth Initiative, Advocates for Prevention of HIV and AIDS in Africa, and Global Black Gay Men Connect.

THE RAPID RESPONSE FUND

LGBTQ+ civil society organisations face many threats that disrupt their ability to provide services, including HIV services. Government deregistration, legal restrictions on funding LGBTQ+ rights work, evictions, raids on offices, public outings, and threats to staff and volunteers are just some of the roadblocks they experience. This shows how important it is for such organisations to be able to access emergency funding, through Frontline AIDS' Rapid Response Fund, so they can continue to be effective and successful. Rapid Response Fund grants have helped LGBTQ+ organisations relocate offices, keep staff safe, address disruptions, and advocate in human rights spaces.

In 2023 we provided 16 grants totalling US$180K to support civil society organisations in eight countries, emphasising our commitment to safety and inclusivity. This funding, made possible with support from the Elton John AIDS Foundation, the Government of Ireland and Swedish International Development Cooperation (Sida), helped these organisations adjust their operations in response to urgent crises. In Uganda, a grant was given to partners to help them keep their services running through the night, as many LGBTQ+ people only felt safe to leave the house at nighttime due to the tensions sparked by the Anti Homosexuality Act. When people reached the clinic, many were in dire physical and mental health. Our support served as a critical lifeline during this crisis.

Since its inception, the Rapid Response Fund has granted US$5.1 million through more than 600 direct grants to community-led organisations working across 45 countries.

$5.1 MILLION



Parallel to these efforts, Frontline AIDS supported and participated in the Women's Networking Zone and the Diaspora Zone, offering spaces for engagement on issues like HIV in humanitarian crises, substance use, and the intersection of HIV and feminism. Managed by a consortium of member organisations, the Women's Networking Zone facilitated discussions, experience sharing, and strategy development for fostering feminist movements within the global HIV response. Emphasis was placed on the importance of information, education and communication materials (used to convey public health messaging to support behaviour change) and the need for larger safe spaces to accommodate and support more women to participate.

Impactful donor advocacy

We know it is vital that the needs and perspectives of those most affected by HIV are central to funding and policy decisions. In early 2023, we supported several of our partners to engage in the development of PEPFAR's Country and Regional Operational Plan, and a strong Frontline AIDS delegation advocated at the Africa-regional Conference of the Parties (COP) meeting. We also gained consensus from PEPFAR staff on the necessity for more effective channels to enable African civil society leaders and communities at increased risk of HIV from Africa to more directly influence PEPFAR and other key stakeholders in the HIV response, including by using data from Frontline AIDS' Rights – Evidence – ACTion (REAct) tool and other community-led monitoring sources.

Despite challenges, including leadership changes and hurdles in PEPFAR reauthorisation, efforts have continued to define and refine this proposal and secure funding for its implementation. This period also saw a notable increase in US funding focused on community-led human rights responses, reflecting our advocacy messages.

Legal and institutional advocacy in the MENA region

In Egypt, Nadoum project partner Caritas successfully advocated for HIV stigma and discrimination training to be included in the curriculum for trainee lawyers. This initiative will educate future legal professionals on the importance of non-discriminatory practices, fostering a more supportive environment for people living with HIV.

Similarly, MENAHRA's statement on stigma against people who use drugs has been used in national advocacy to promote harm reduction. Efforts in Tunisia and Lebanon have focused on documenting human rights violations and engaging security forces to reduce discriminatory treatment of key populations, highlighting the ongoing commitment to legal and institutional reform.

MENAHRA
MIDDLE EAST AND NORTH AFRICA HARM REDUCTION ASSOCIATION



Elie Aaraj (left), Executive Director of MENAHRA works with his team inside his office in Beirut, Lebanon

Diego Ibarra Sánchez/2023



Joyce Ouma/2023

Joyce Ouma

Y+ Global

"Women are really tired of bearing the brunt of the epidemic. But this will continue to be the case if inequalities are not addressed."



Diego Ibarra Sánchez/2023

Joseph[10]

Beirut

"I felt like a person again when I was introduced to MENAHRA. I felt that there is someone who is treating me like a normal person, not like a convict or a user. From my experience, harm reduction is the first step to come back to life."

[10] Name changed to protect identity.



Frontline AIDS/Jason Florio/2018

Lorraine and Gulliver "Quincy" McEwan, Executive Director of Guyana Trans United)

FCDO ANNOUNCE NEW LGBTQ+FUND THAT INCLUDES EMERGENCY RESPONSE

In 2023 a significant advocacy success came when the UK Government announced a new LGBTQ+ funding stream. Since 2021, Frontline AIDS staff have been working to engage with and influence Foreign, Commonwealth and Development Office (FCDO) staff bilaterally as well as through the UK Alliance for Global Equalities, of which Frontline AIDS is a member, and through engagement with UK parliamentarians. In recognition of our expertise, we were invited to give oral evidence to an enquiry on the UK's SRHR spending led by the Parliamentary Select Committee on International Development. With the enquiry report and the government's response to follow in 2024.Our advocacy efforts have focused on integrating emergency response mechanisms into the UK's funding structure. There is an urgent need to provide this specific type of support to marginalised communities and people living with HIV who face emergency situations resulting from police crackdowns, the introduction of new laws and other threats, in addition to ongoing stigma, discrimination, and criminalisation. Our strategy aimed to ensure immediate access to health and other essential services, as well as safety and justice, while also supporting the long-term improvements that the UK government has identified as priorities.

This sustained advocacy effort bore fruit in November 2023, with the FCDO's announcement of the Equal Safe and Free Fund. This new LGBTQ+ fund embraces our call for an emergency response component, and it represents a critical advancement for LGBTQ+ and HIV support services. Already active, the fund has launched two calls for proposals, marking a significant step forward in assisting organisations that are resisting anti-rights movements and supporting LGBTQ+ communities.

THE HISTORY TO CHANGE THE FUTURE – RECORDING AND RESPONDING TO HUMAN RIGHTS VIOLATIONS

The rights of marginalised people came under attack in a new and worrying way in 2023, which will have a major impact on health and HIV. Frontline AIDS has many years' experience helping communities most affected by HIV support community members who have experienced rights violations. We do this by providing tried and tested tools and approaches which enable organisations to respond in the moment, collect data, and then, critically, use that data to advocate for wider change.

Communities most affected by HIV are stigmatised, discriminated against, and criminalised. But often there is no reliable data to prove these communities even exist, let alone the barriers people from these communities face when they try to access HIV services. Frontline AIDS launched REAct (Rights, Evidence, Action) in 2015 to address this gap. It is a tool that empowers community organisations to document human rights violations, facilitate access to services, and advocate for policy changes.

Today, REAct's impact is global. Since its launch, marginalised communities in 31 countries have used REAct to generate data that shows the true nature and scale of the human rights violations they face, not only in relation to HIV but in accessing services for hepatitis C and for SRHR, as well as outside of healthcare, for example in the violence that they face from families and the wider community, and in their experiences of seeking justice. Supported by the Elton John AIDS Foundation and the Global Fund, REAct embodies our ongoing commitment to human rights-based HIV programming, ensuring marginalised communities across the world can access essential health services and can push for the removal of human rights barriers.

Looking ahead, Frontline AIDS is committed to further expanding REAct's reach and impact, driving global efforts toward a future where all communities can access the HIV services they need, free from stigma and discrimination.

IN 2023, 1,064 CASES OF HUMAN RIGHTS VIOLATIONS WERE DOCUMENTED IN REACT IN NINE COUNTRIES.



Frontline AIDS/Gemma Taylor 2017

ACTION 4

DELIVER, SHARE AND SCALE UP INNOVATIONS

Innovation drives our mission to end AIDS by 2030. By designing and generating evidence about what does and does not work and sharing what we learn, lessons can be applied at scale within our partnership, and shared with national governments, donors and other civil society actors. In 2023 we shared learning on methods and innovations across the partnership, including but not limited to: HIV, SRHR, FGS, mental health, and climate change. This learning was shared at online events, conferences and through our online portal, the Innovation Hub.

WHAT WERE SOME OF THE CHALLENGES IN 2023?

- **THE IMPACT OF CLIMATE CHANGE** on environmental and social systems, which impacts everything from how HIV infections are transmitted and contracted to how likely or unlikely people are to live well with HIV and the level of AIDS-related deaths.
- **FUNDING SILOS** Many of our innovative approaches span multiple sectors, yet funders often operate within distinct silos, and this hinders holistic system change.
- **GOVERNMENT RESISTANCE** to structural changes when promoting integration across various sectors. Overcoming this resistance requires navigating bureaucratic barriers and advocating for more flexible approaches.
- **INNOVATION IS FREQUENTLY EQUATED WITH PRODUCT DEVELOPMENT** leading to an emphasis on creating new treatments rather than supporting community-driven or locally relevant solutions. This skewed funding allocation poses challenges for addressing the diverse needs of communities, particularly in resource-constrained settings.





In Tanzania, mother and peer supporter Alcanjela collects her own fresh produce from her garden

Frontline AIDS/Peter Caton for READY 2018

HOW IS THE FRONTLINE AIDS PARTNERSHIP MAKING A DIFFERENCE?

Climate change and HIV

Climate change is increasing HIV infections and worsening the health of people living with HIV. A recent modelling study forecast 11.6 to 16 million additional cases of HIV by 2050 if current trends continue; a warning bell that must be heard.[11] Organisations and communities across the Frontline AIDS partnership are experiencing the impact of climate change in different ways. For instance, the Caribbean, Mozambique, and Bangladesh have all experienced devastating cyclones that caused evacuations and immediate displacement, while the Horn of Africa is experiencing a long-burn drought that has not resulted in immediate displacement but is having a slow impact on crops, economies, and health. Water scarcity and rising temperatures are adding to pre-existing migration and conflict in the MENA region, putting further strain on governments.

In our pursuit of innovative solutions to pressing global health challenges, in 2023 Frontline AIDS published its first policy briefing on the critical intersection of climate change and HIV. This work combines the latest scientific research with insights from our partners, offering a comprehensive overview of how climate change could disrupt the HIV response and outlining initial strategies for adaptation. Launched at a donor dialogue at the end of the year, this briefing gained significant recognition, and was incorporated almost in its entirety into a 2024 Lancet Editorial on the same subject. This acknowledgment underscores our leadership in identifying and addressing emerging global health threats.

Further exemplifying our innovative approach, we have conducted scoping work within the READY+ programme to evaluate how prepared our partners and policies are for climate-related events. This effort, undertaken in collaboration with fellow grantees of the Netherlands Ministry of Foreign Affairs in the region and the Netherlands' Embassy in Maputo, highlights our proactive stance in integrating climate resilience into health response strategies.

Our response to HIV remains strong, and adaptive to environmental challenges. To ensure this continues we will widen our partnerships with other organisations to be ready to respond to a more crisis-prone operating environment.

11 Baker RE. (2020), 'Climate change drives increase in modeled HIV prevalence', *Climate Change*, 163, p.237-252.



Zvandiri peer counsellors play a key role in their communities in Zimbabwe

Frontline AIDS/Zinyange Auntony/2023

The Innovation Hub

Frontline AIDS explores and shares innovative strategies to respond to HIV, focusing on creating and scaling interventions that work. The Innovation Hub, which launched in November 2022 with partners NACOSA and LVCT Health, continues to grow, and provides a collaborative platform for sharing learning, methods and advancements in HIV-related projects.

The hub is an online platform which allows the user to filter by location, theme, population group and innovation stage (from inception through to widespread roll-out) to improve our collective understanding of groundbreaking projects from different continents. It also allows organisations to identify key opportunities for collaboration, with the shared goal of ending AIDS for everyone, everywhere.

Since its launch in 2022, 79 new innovations have been published on the Innovation Hub.

READY+ Innovations

Expanding peer-based adolescent care

In 2023 innovations in peer-based adolescent care through the READY+ programme continued to reach many young people. The programme is training peer supporters across Angola, Mozambique, Eswatini, Tanzania, and Zimbabwe, with plans underway to expand into Malawi in 2024. **Over 25,000 young people** have been reached through the model since the beginning of this programme phase and young people with HIV are reporting increased levels of HIV viral load suppression, better mental health, and greater support from their communities and health service providers.

Caregiver, Zimbabwe

"Through early disclosure, I've witnessed the incredible benefits it brings. My child now has a sense of understanding and control over his health, and it has strengthened our bond as we navigate this journey together.

Early disclosure has empowered my child to actively engage in their treatment, make informed decisions, and become an advocate for themselves. When it's time for his medication you will hear him say 'mum its juice time' – it's our secret code! I'm grateful for the positive impact it has had on their well-being, and I'm committed to continuing to support them every step of the way."

Enhancing family support

Good parent-child communication is important for building the trust required to ensure that adolescents and young people living with HIV get the best possible support to stay on treatment. In 2023, support sessions with parents and caregivers were conducted to address issues such as:

- **the importance of family support for adolescents and young people.**
- **stigma and discrimination at the family and community levels.**
- **managing HIV disclosure.**

Between 2021 and 2023, 4,666 parents/caregivers took part in support sessions across five countries.

Parents and caregivers who have participated in these sessions have reported feeling more empowered to support their children who are living with HIV.

Sustainability and expansion

READY for an AIDS Free Future (R4AFF) concluded in 2023 and exceeded its reach targets in almost all areas:

- **a total of 31,962 young people were mobilised for HIV testing, exceeding the target by 53%.**
- **of the young people who were mobilised, 17,919 were successfully provided with HIV testing and counselling services, and 384 were diagnosed with HIV.**
- **'mobile brigades' have been effective in reaching marginalised communities, enabling the project to reach around 830 hard-to-reach adolescents and young people.**

In 2024, care models from R4AFF will be integrated into READY+, in partnership with Mozambique's Ministry of Health.

The READY programme has been developing detailed plans so that this model of care can be sustained beyond the life of the programme. In all countries, components are being integrated within the wider HIV response. In the coming years, we will further develop and strengthen the model, ready for a sustainable transition when the programme ends in 2026.

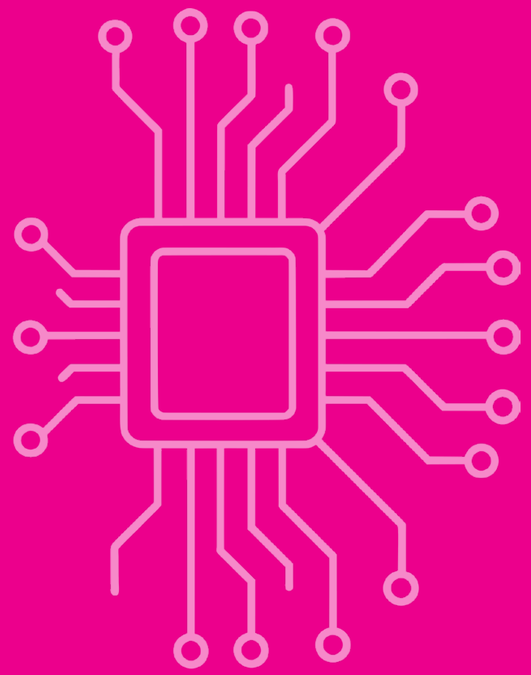
Another standout innovation in 2023 was the launch of the READY Academy. This new initiative equips young people with essential leadership, advocacy, and technical skills through mentoring and skill development programmes. We aim to conduct another session in 2024, this time with a strategic emphasis on combating anti-rights movements.

In 2023, 996 youth leaders were trained and mentored to advocate at national, regional, and global levels through the READY Academy.

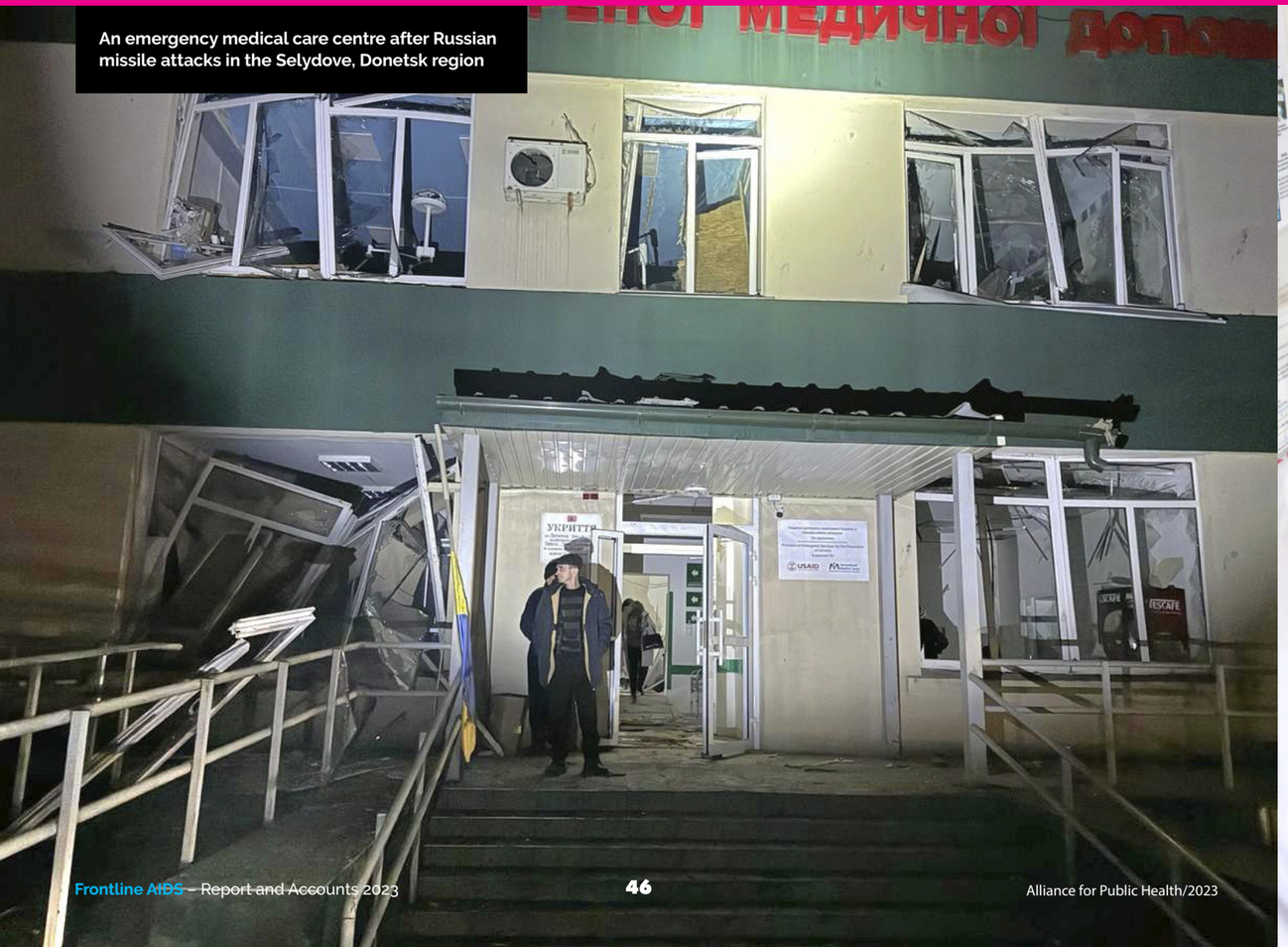
USING AI TO IDENTIFY PEOPLE AT HIGH RISK OF HIV IN UKRAINE

In 2023, Frontline AIDS' partner Alliance for Public Health (APH) revolutionised HIV prevention and care in the context of the conflict in Ukraine by deploying artificial intelligence (AI) to sift through client records, pinpointing those at high risk of undiagnosed HIV. This AI-driven approach has dramatically improved the precision in identifying individuals in need of testing, support, and treatment, showing 37% better results compared to the human model.

APH is at the forefront of creating a 'virtual social worker' app; a pioneering tool designed to extend HIV-specific services to underserved communities. With input from peer counsellors, the app features virtual representatives from a diverse array of groups, ensuring personalised support. Funded by Frontline AIDS, Gilead Health Sciences and the Global Fund, a pilot version of this app is poised for launch in 2024.



An emergency medical care centre after Russian missile attacks in the Selydove, Donetsk region



Alliance for Public Health/2023

IMPROVING ADOLESCENTS' AND YOUNG PEOPLE'S MENTAL HEALTH IN MOZAMBIQUE

The READY for an AIDS Free Future (R4AFF) project, which ran from 2021 to 2023, targeted adolescents and young people in Maputo City and Matola, Mozambique, with a focus on those who are at highest risk of HIV. By offering a comprehensive range of HIV continuum-of-care services, the project aimed to address the needs of young people who have been marginalised, including by providing services for HIV prevention, testing, and treatment.

Through peer-led counselling and testing, young people who were newly diagnosed with HIV received support to start and remain on treatment, along with psychosocial support to boost their emotional well-being. The project's success was attributed to its innovative approach, drawing from Frontline AIDS' READY+ programme. It was made possible through collaboration with Africaid-Zvandiri, Asscodecha, and REPSSI, funded by the Elton John AIDS Foundation.

An external evaluation conducted in 2023 found that adolescents and young people in Maputo and Matola saw **significant improvements in their mental health and well-being** as a result of participating in the programme, especially in accepting their HIV diagnosis. Young people reported that peer counselling had made them aware of their medication and how it stops HIV from progressing and that this and seeing that others living with HIV were doing well, had made a huge difference to their mental well-being.

Malhagalene

Mozambique

"[The R4AFF programme] played a crucial role in saving lives by providing emotional support that helped prevent suicidal thoughts and giving up…"



Peer-led counselling and testing in Mozambique led to improved emotional well-being for young people in the programme

Edmilson, CATS Mozambique/2023

THE HISTORY TO CHANGE THE FUTURE – INNOVATING COMMUNITY CARE: THE EVOLUTION OF THE PEER-SUPPORTER MODEL

In many health facilities, nurses are overwhelmed with routine tasks, meaning they are often too busy to provide youth-friendly health services. Since 2009, the peer supporters programme has been training and mentoring young people living with HIV to offer community-based adherence monitoring and counselling which meets young people's sensitivities and needs.

The Community Adolescent Treatment Supporters (CATS) model was first pioneered by Zvandiri, Frontline AIDS' partner in Zimbabwe. CATS have set the benchmark in delivering accessible and sustainable HIV prevention, treatment, care, and support services that are tailored to young people's needs. By working within their own communities, CATS create a supportive network that helps their peers deal with various challenges associated with HIV, including testing and counselling, disclosure, initiating ART, dealing with adherence issues, and overcoming stigma and discrimination.

Peer support is central to the READY+ programme, and Frontline AIDS has expanded the Zvandiri model by adding components such as advocacy and community awareness. This comprehensive approach goes beyond helping just the individual; it also involves caregivers, healthcare workers, and policymakers to improve the overall support network. As a result, when young people access 'safe spaces', such as support groups or health facilities offering youth-friendly services, they are provided with the opportunity to foster supportive social networks, acquire skills, and access safe and non-stigmatising services, including SRH and mental health support.

In 2023 alone, 10,399 adolescents and young people living with HIV in five countries received personalised peer support through the READY+ programme. With a vision to expand the programme into new regions in the future, it is our goal to use these established peer-support models and collaborate with governments to meet the ambitious 95-95-95 HIV targets.



Robert provides advice on HIV and SRHR at GALZ's wellness centre in Harare, Zimbabwe

Frontline AIDS/Zinyange Auntony/2023

ACTION 5

STRENGTHEN AND SUSTAIN COMMUNITY HEALTH SYSTEMS

Communities are essential to the HIV response and to addressing emerging health threats — from future pandemics to the climate crisis. Over the last four decades, they have reached people affected by AIDS and other pandemics who would otherwise have been left behind. Yet too often, communities and civil society are not recognised – or funded – for their vital role in health systems. In 2023, drawing on 30 years' experience of developing community-led and community-based organisations, we advocated to governments, donors and policymakers for greater involvement of, and financing for, civil society and community systems in national health responses. We also worked with the People's Vaccine Alliance and other key allies to ensure that governments, and regional and global policymakers, support equitable access to health technologies for communities everywhere, and recognise communities as key contributors to pandemic prevention, preparedness and response (PPPR).



WHAT WERE SOME OF THE CHALLENGES IN 2023?

- **DECREASED URGENCY AROUND HIV**
  Since the COVID-19 outbreak, and in the context of a growing focus on emerging health threats, HIV is increasingly less visible and less prioritised as a major global health challenge.
- **THE INDIFFERENCE OR ACTIVE HOSTILITY**
  of certain key stakeholders in having civil society and communities participate in PPPR discussions, alongside a poor understanding of community health responses and their longstanding contribution to pandemic response.
- **DIVISION RATHER THAN SOLIDARITY**
  Refusing to learn from the HIV and COVID-19 responses, some governments are resisting commitments to equitable access to health technologies and human rights in PPPR decision making.

HOW IS THE FRONTLINE AIDS PARTNERSHIP MAKING A DIFFERENCE?

In 2023, Frontline AIDS continued to focus on the fast-developing topic of PPPR, advocating for continued investment in the systems that were built for the HIV response as a key way both to end AIDS and to strengthen the foundations for future pandemic response, including investment in community systems. Partners were supported with catalytic grants to influence PPPR discussions at national and regional level. Frontline AIDS staff engaged in global-level negotiations and worked to ensure that partners also had a seat at this table.

The Pandemic Fund

In 2022, Frontline AIDS played a leading role in successfully advocating for the inclusion of civil society representatives in the governance board for the new Pandemic Fund housed at the World Bank. At the end of 2022, Frontline AIDS staff member Olga Golichenko was selected as one of the four civil society representatives (two for the Global North and two for the Global South) on the fund's board. Throughout the first half of 2023, Olga used her term on the board to ensure that key learnings and practices from the HIV response — in particular the vital role of civil society and communities in any pandemic response — were reflected in the Fund's strategy and operations, most notably by securing the explicit inclusion of community systems in the Fund's first call for proposals.



Dr. Ntombi Muchuchuti

Director at Aids and Rights Alliance for Southern Africa (ARASA)

"The limited involvement of civil society [in the UN General Assembly] is one of the things that makes it a challenge to demand accountability."



Frontline AIDS/2023

Cindy Kelemi, Executive Director of BONELA makes an intervention at the multi-stakeholder hearing in preparation of the General Assembly high-level meeting on PPPR

Civil society representation at the UN High-Level Meeting (HLM) on PPPR

Throughout 2023, the partnership contributed to developing a High-level Political Declaration on Pandemic Preparedness, which was launched and signed at the United Nations General Assembly in September 2023. Through Frontline AIDS advocacy with the WHO planning team, our partner organisation BONELA was selected as the sole civil society representative in the HLM pre-meetings in May. Executive Director Cindy Kelemi made a powerful contribution, which emphasised the need for PPPR to build on the learnings and infrastructure of the past 40 years of the HIV response.

Representatives from partnership organisations Alliance for Public Health, KHANA, Asia Pacific Council of AIDS Service Organizations (APCASO) and ARASA were also actively involved in the proceedings, both before and during the HLM in New York. They collaborated closely to share information, maximising their engagement in the event and strengthening coordination with HLMs on TB and Universal Health Coverage which also took place in September.

Frontline AIDS representatives spoke from the floor of both the May and September HLM meetings, advocating to member states for the key role of civil society and the need to learn from key aspects of the HIV response – particularly the imperative to recognise and invest in community systems as a vital contributor to PPPR, and the central importance of human rights to equitable access to health technologies – to inform and strengthen PPPR to future pandemics.

Kimirina partner co-leadership

In 2023, in line with Frontline AIDS' priorities around 'doing development differently', our partner organisation Kimirina, based in Ecuador, became co-leader of our efforts to sustain and strengthen community health systems. Throughout the year, Kimirina coordinated and communicated with partners that had particular expertise and leadership around the PPPR global and regional agendas, encouraging them to collaborate on the implementation and strengthening of community health systems. This foundation of co-leadership will be developed further in 2024, with Kimirina taking on an increasing role in the coordination and leadership of this Action area.



Kimirina/Alberto Acosta/2023

Kimirina community mobile brigade, including community promoters who talk about combination prevention and conduct HIV and STI/community testing in Guayaquil, Ecuador

Botswana Joint Dialogue Meeting on three key UN HLMs

With support from Frontline AIDS, in 2023 BONELA convened a Botswana Joint Country Dialogue to prepare for three significant UN HLMs scheduled for September 2023: one on UHC and one on TB, plus the Pandemic Summit. The event brought together 50 representatives from civil society groups, government, technical partners, and country embassies. Participants developed shared messages and goals for Botswana's engagement, created a joint country position statement and engagement plan, and began the initial development of a joint civil society platform to ensure ongoing advocacy and accountability for commitments made at the HLMs.

BONELA NOMINATED TO JOIN THE INTERGOVERNMENTAL NEGOTIATION BODY FOR THE PANDEMIC ACCORD DISCUSSIONS

In 2022, the government of Botswana nominated our partner BONELA to be part of the Intergovernmental Negotiation Body (INB) for the pandemic accord discussions. Initially, Frontline AIDS introduced BONELA to the opportunity to engage in the INB, established by the WHO to negotiate a treaty aimed at strengthening PPPR.

Frontline AIDS' support extended beyond initial engagement, providing BONELA with a catalytic grant and ongoing technical assistance to develop and enhance its PPPR efforts. This assistance included regular intelligence updates, quarterly partner calls, and individual consultations, equipping BONELA to effectively engage and influence PPPR at both national and global levels.

As a result of this support, BONELA emerged as a significant player in national and global decision-making processes related to PPPR, developing a comprehensive policy brief and advocacy strategy. BONELA's efforts culminated in shaping the national civil society platform's agenda to prioritise PPPR, leveraging lessons learned from the COVID-19 pandemic, and incorporating strategic approaches refined through decades of HIV advocacy. BONELA's influence extended to the international stage, with its executive director, Cindy Kelemi, being selected as a panellist for a HLM on PPPR at the UN General Assembly in May 2023.

Collaborations with NACOSA at the UK Labour party Conference and the World Health Summit in Berlin

With support from Frontline AIDS, partner organisation NACOSA participated in a key global advocacy space, the World Health Summit in Berlin in October 2023, and also joined Frontline AIDS staff at the UK Labour Party conference.

During the World Health Summit, NACOSA participated in a panel discussion alongside representatives from the US government. NACOSA emphasised the crucial role of community leadership, which was demonstrated during the height of the COVID-19 pandemic and has been developed over decades in responding to HIV and other conditions. The organisation argued that such leadership is critical for effectively addressing pandemics – an important message in a global space where civil society and community participation have historically been extremely limited.



Frontline AIDS/2023

Colleen Wagner from NACOSA at the Labour Party conference

At the Labour Party conference event Never Again: Global Cooperation to Prepare for Future Pandemics, a NACOSA representative spoke of the organisation's experience as a recipient of Global Fund financing, and were able to advocate directly to Labour MPs and participants on the need for the UK Government to build support for the Global Fund and other multilaterals. Ahead of a general election in 2024, NACOSA's interventions also marked an important opportunity to influence the leading opposition party and to situate both the Global Fund and community systems as key to a future Labour strategy on health systems strengthening.

Strengthening community health systems in emergency settings

Morrocco's devastating earthquake in September 2023 exacerbated the existing vulnerabilities of people living with or affected by HIV in the region. Frontline AIDS' partner L'association de lutte contre le sida (ALCS) worked to reduce these vulnerabilities by ensuring people living with or affected by HIV continued to have access to treatment, prevention services and testing for HIV, viral hepatitis and other STIs. ALCS's community health workers were integral to designing and executing this emergency response.

Immediate actions included distributing essential supplies like food, hygiene products, and medical supplies, with a special emphasis on ensuring continued access to HIV medications. This was facilitated through an innovative agreement with the Ministry of Health, allowing the use of photocopies of lost documents to retrieve medicines.

Psychological support was also prioritised; ALCS established telephone hotlines for consultations, promoting them through various community channels.

ALCS is committed to continuing these efforts with the support of its partners and the community, ensuring that even in crisis, the health needs people living with or affected by HIV are met.

THE HISTORY TO CHANGE THE FUTURE – MULTI-DIRECTIONAL PARTNERSHIPS AND DISTRIBUTED LEADERSHIP

From its inception, Frontline AIDS has prioritised the critical importance of strong local organisations in driving effective and sustainable responses to HIV. Our partnership currently constitutes 60 independent civil society partners, many of which are led by representatives from communities most affected by HIV and AIDS.

Supporting local NGOs to ensure they have the structures, systems, and organisational capacity to lead programmes and respond effectively to crises is at the heart of our work. Our accompaniment approach starts with an innovative peer-to-peer accreditation system, which assesses factors such as governance and sustainability and promotes shared standards and values, including gender equality and the meaningful involvement of people living with HIV. It also builds donors' confidence in the ability of smaller/emerging partner organisations.

Our partnership model has always been decentralised to some extent, with a model of selected partner organisations acting as regional support hubs. However, in the past, Frontline AIDS held the majority of funds, providing sub-grants and technical support to regional and national organisations which, in turn, supported grassroots entities. As our partners have strengthened capacity and secured funding, some have become Principal Recipients of Global Fund grants or prime recipients from USAID in their own right.

Our partnership model has evolved to reflect these changes. At the core of how the Frontline AIDS partnership works is:

- **A shared strategy.** We work together to deliver the actions in our Global Plan of Action. Strategic partners lead on some of these different workstreams, supported by other partner organisations in Action groups.
- **Multi-directional partnership**, which operates at global, national, and local levels, with partner organisations, including Frontline AIDS, playing various roles as prime recipients, subcontractors, or resource/technical support partners, depending on the opportunity. The partnership nurtures collaborations, forming consortia to deliver interventions. For instance, the READY movement consists of partners from within and outside the partnership.
- **Distributed leadership.** We foster shared leadership through our Partnership Council, which has representatives from 11 partner organisations, two of which are youth-led. It promotes the partnership's quality, effectiveness and continuous development, and oversees delivery of the Global Plan of Action.

As we look to the future, we are committed to bold action through a partnership that has a strong identity and purpose, and the flexibility to confront new national and global challenges. Our role is not to continue with business as usual. We will continually evolve to safeguard a sustainable and effective partnership in an ever-changing and uncertain health financing environment to reach our vision of ending AIDS for everyone, everywhere.



Frontline AIDS/2022


Alliance for Public Health/2023

Andriy Klepikov

Executive Director, Alliance for Public Health, Ukraine

"With each nurtured innovation, systematic change and advocacy victory, we contribute to more saved lives and infections averted. This is what really matters, and what our distributed leadership model helps us to deliver."

ACTION 6

DEVELOP AND CHAMPION A NEW GENERATION OF LEADERS

Adolescents and young people face some of the highest HIV risks. Of the estimated 624,000 people who died of AIDS-related illnesses in 2022, approximately 16% of them were under 20 years old. [12]

Yet in countries around the world, young people are denied information about HIV and SRHR, as well as essential services, and are excluded from decisions that impact their health and lives. This has to change. In 2023 we engaged, mentored, and collaborated with thousands of adolescents and young people to support them to reach their full potential as leaders and advocates. The ethical engagement of young people is critical so they can play an active part in HIV, SRHR and health decision-making, from the local level to the global, and can hold those in power to account on HIV prevention and treatment, CSE, SRHR and gender equality.



Youth advocates take part in the READY summit in Harare, Zimbabwe

Y+ Global/Hulkastone Studio 2023

WHAT WERE SOME OF THE CHALLENGES IN 2023?

- **POLITICAL INSTABILITY AND ELECTIONS** in countries like Zimbabwe and Eswatini, which disrupted programme operations and participant safety.
- **ECONOMIC PROBLEMS** faced by young people, including lack of basic amenities and financial empowerment, leading to poor treatment adherence.
- **HEALTH CRISES** like the cholera outbreak in parts of Zimbabwe, posing additional obstacles to programme delivery and community health.
- **INTERNET CONNECTIVITY ISSUES** during virtual capacity-building sessions, affecting participation and learning in some countries.

[12] UNICEF Data (July 2023), 'Global and regional trends' (webpage, accessed May 2024).

HOW IS THE FRONTLINE AIDS PARTNERSHIP MAKING A DIFFERENCE?

PEPFAR engagement and youth representation

In March 2023, young people took centre stage at the PEPFAR Regional Operational Planning Meeting in Johannesburg, recognising their pivotal role in tackling HIV. At the meeting, Ambassador Nkengasong announced three key commitments to enhance the involvement of young people in PEPFAR's initiatives:

1. The creation of a PEPFAR Youth Advisory Board
2. The establishment of a consultation platform with 3,000 diverse young representatives worldwide
3. The assurance of meaningful youth involvement in all PEPFAR engagements

Y+ Global was selected to lead a session on youth health and rights priorities, leading to further collaboration with PEPFAR for youth-centred leadership.

Extending impact and building capacity

Following the meeting, several significant activities took place:

- The Y+ network in Tanzania heightened its visibility and impact by ensuring young people living with HIV were included in the PEPFAR COP23 and GC7 initiatives.
- In Angola, the first Angola-Mozambique peer supporters meeting was organised to integrate peer supporters into health units and within communities.
- The Y+ network in Mozambique trained 80 young leaders in advocacy and HIV prevention, building young people's capacity to carry out peer-to-peer learning, and further amplifying the reach and impact of HIV prevention strategies.

Global youth participation in key leadership forums

Throughout 2023, more than 80 young people were supported to actively participate in key events such as Women Deliver and ICASA, enhancing their presence and impact in important global discussions. During ICASA, each panel was composed of specialists and representatives from diverse communities who shared their knowledge, experiences, and perspectives. In collaboration with various youth-focused organisations, Y+ Global led or supported 16 sessions and conducted skill-building workshops. In addition, the READY Summit (see boxed section below) emphasised the importance of participatory dialogues and strategic planning to address inequalities within youth movements.

Improved SRHR services at Wellness Centres in Zimbabwe

In 2022, the initiative to integrate STI testing services into Wellness Centres attached to Skills2Live vocational training programmes in Zimbabwe marked a significant improvement in healthcare accessibility for young people. Previously, young people were often not following up on referrals for STI testing due to factors such as cost, distance, and fear of judgement at traditional health centres. Providing the services at the Wellness Centres has made STI testing services more accessible and youth friendly and has made it easier to link young people to follow-up care.

This integration was largely influenced by feedback gathered through suggestion boxes installed by Frontline AIDS' partner Zvandiri outside the Wellness Centres. Following young people's requests for STI testing, Zvandiri collaborated with the Ministry of Health to ensure that centre staff and peer educators were trained in STI testing procedures.

Beyond the direct benefits of providing much needed STI services, this initiative has strengthened youth participation and accountability of the centres to young people. In 2023, this initiative successfully expanded to include STI testing in Wellness Centres in two more regions of Zimbabwe.

The first phase of the four year READY+ programme (2016-2020) worked with and for over 27,000 adolescents and young people living with HIV in Mozambique, eSwatini, Tanzania and Zimbabwe



Frontline AIDS/Peter Caton/READY 2019

SRHR UMBRELLA

Over the span of seven years, the SRHR Umbrella programme made a significant impact on SRH in Uganda, reaching over 1.5 million people by supporting NGOs and civil society organisations to deliver quality health services. At the heart of this initiative was the integration of SRHR and HIV services, allowing people to access these together at the same time.

Key achievements of the programme include:

- Mobilising over 266 peer educators, who provided vital information on SRHR and HIV to young people and key populations in their communities.
- Supporting 88 health facilities across 11 districts in Uganda, significantly improving the accessibility and quality of healthcare services in these regions.
- The training and mentoring of nearly 3,000 health workers, equipping them with the knowledge and skills necessary to effectively meet the diverse health needs of young people and people at increased risk of HIV.
- The construction and renovation of more than 60 youth-friendly corners within health services, greatly increasing young people's access to SRHR services and information.

After its conclusion in June 2023, the SRHR Umbrella's legacy continues. A group of 25 young advocates, trained in 2023, have been supported to carry out impactful local advocacy. Thanks to ongoing support from the implementing partners, these advocates are linked with other organisations, ensuring their work continues to grow and reach more people. This ongoing work highlights the programme's commitment to nurturing future leaders, demonstrating the lasting impact of the SRHR Umbrella programme on SRHR and HIV services in Uganda.



Frontline AIDS/Mara Mambo/2023

Peer educators, like Ssyenyange, provide vital information on SRHR and HIV to young people in their communities



Frontline AIDS/Mara Mambo/2023

Ssyenyange Muhammed

Peer Educator and Young Leader

"Young leaders have an important role to play, such as mobilising their peers, engaging in advocacy, raising awareness towards SRHR and working towards policy reforms. This involvement can challenge stigma and discrimination and push for meaningful progress in SRHR."

READY SUMMIT

The READY summit, held in Zimbabwe in December 2023, was a dynamic one-day event featuring keynote speeches, intergenerational dialogues, and in-depth panel discussions that delved into the inequalities within the youth movement and strategised for upcoming events. Participants engaged in interactive workshops aimed at enhancing skills in advocacy, digital health, leadership, and addressing climate change within the realms of SRHR and HIV. The summit offered breakout sessions on vital topics, such as youth engagement in HIV care, combating stigma and discrimination, ensuring accountability, and navigating power dynamics in youth activism. It concluded with a forward-looking plenary session and closing remarks, stressing the imperative of collective action to confront inequalities and AIDS, with a particular focus on young people in their diversity.



Y+ Global/Hulkastone Studio 2023

Summit participant

READY

"My key highlight for attending the READY+ Summit 2023 was the fact that we as young people passionately were allowed to express our perspectives on de-stigmatising HIV, and also our involvement in policymaking decisions..."



Youth advocates mark the end of the READY summit in Harare, Zimbabwe

Y+ Global/Hulkastone Studio 2023

THE HISTORY TO CHANGE THE FUTURE – EMPOWERING YOUNG LEADERS

From 2013 to 2016, the Link Up project supported 940,000 young people in Bangladesh, Burundi, Ethiopia, Myanmar, and Uganda who were significantly affected by HIV to take control of their SRHR. This achievement was largely driven by an inspiring network of young leaders, peer educators, community role models, service providers, trainers, and project staff who were central to Link Up's design, delivery, and advocacy efforts. These young leaders exemplified how young people most impacted by HIV can take charge of their health, claim their rights, and access a wide range of SRHR services when provided with the necessary resources and opportunities.

Today, READY programmes are implemented by Frontline AIDS in seven Eastern and Southern African countries[13], with additional support from Frontline AIDS partners in Côte d'Ivoire. These programmes are built on principles of inclusion and intersectionality and focus on youth-designed and youth-centred programming. This is achieved by making peer supporters part of health service delivery, ensuring access to HIV, mental health, and SRHR information and services, and empowering young people to advocate for their needs. Through innovative partnerships, READY has already reached over 36,000 adolescents and young people and is continuing to grow and innovate.

Building on this legacy, we are now expanding our efforts with several forward-looking initiatives:

- **Inclusion of research and new approaches:** We are broadening our activities to include research on HIV, SRHR, new medications, and strategies for reaching young people who are marginalised in diverse contexts. This expansion aims to advance scientific understanding of HIV prevention and treatment methods that are both effective and sustainable, tailored to the specific needs of each community.
- **READY+ model in Malawi:** We are excited to pilot the refined READY+ model in Malawi. This will provide a critical opportunity to tailor our approach to the unique needs of local communities. Frontline AIDS will play a prominent role in resource design and collaboration on technical assistance.
- **Involvement of young parents:** Based on insights from the Young Mother Mentors programme, we are enhancing support for young parents. This includes comprehensive assistance for disclosing HIV status and support for couples with different HIV statuses and will empower young parents to protect and nurture their families.
- **Collaboration and innovation:** We are committed to strengthening partnerships with networks and organisations led by young people, which is central to fostering innovative advocacy and creating safe spaces for young people. Embracing technology, we are exploring tools like mobile apps and online groups to enhance access to information and health services, ensuring a strategic and user-centred approach to empowering young people to be in control of their own health and well-being.

Frontline AIDS' ongoing commitment to prioritise and amplify youth leadership ensures that young people continue to lead the charge in shaping an effective and inclusive future for HIV response and advocacy.



Caleb, Tsitsi and Beverly in Harare, Zimbabwe

Frontline AIDS/Zinyange Auntony/2023

[13] Angola, **Eswatini, Malawi, Mozambique, Tanzania, Zambia, and Zimbabwe**

LEARNING +REFLECTION

WHAT HAVE WE LEARNED THIS YEAR?

BUILDING RELATIONSHIPS OF TRUST BETWEEN SECTORS AND CENTRING COMMUNITIES AND PARTNERS IN OUR WORK

Strengthening trust and collaboration between key actors has been key to success in many of our programmes. Partners from various sectors came together under the U4P programme and developed political analyses and accountability plans, strengthening the coalition's advocacy efforts with shared expertise and targeted asks.

In Uganda and Kenya, close collaboration with community heath committees, peer supporters and district leadership has helped both the FGS Integration project and the SRHR Umbrella programme succeed and increased their potential for sustainability. Building stronger relationships with government has also been effective under both READY+ and U4P; several organisations have become formal members of new advocacy spaces, such as national HIV technical working groups. This enhances organisations' credibility and fosters their active participation in policy development.

Within the Nadoum programme, strong relationships with technical partners like the UNODC, UNAIDS and the WHO and with ministries have helped to drive progress on the introduction of harm reduction work and other critical interventions. Similarly, in the U4P programme, our partnerships in Angola and India with UNAIDS have bolstered engagement with the National AIDS Commission. Establishing connections with senior WHO staff has been crucial for securing civil society participation in PPPR negotiations, notably enabling Frontline AIDS to secure the representation of BONELA as the only civil society representative at the May 2023 High Level Meeting.

Collaboration and intelligence sharing with global civil society networks have helped us to navigate complex processes and overcome the indifference or hostility of some key stakeholders toward civil society engagement in PPPR spaces.

In 2023 we have created many opportunities and spaces for young people as emerging leaders to participate and discuss issues that affect them. This has been done at global, regional, and national levels. Key to this is not only creating these spaces but also equipping young leaders with the necessary skills and tools to effectively voice their concerns, such as the READY to Advocate guidelines and the We Matter Value Us meaningful engagement tool.

RESPONDING TO EXTERNAL THREATS

This year, our partners and programmes have faced multiple external threats, including war, environmental disasters and health crises. The constriction of civic spaces and unstable political environments, along with significant opposition to youth SRHR and CSE and attacks on LGBTQ+ rights, have created further challenges.

In response, we are developing a strategy to mitigate the impacts of the anti-rights and anti-gender movement and guide our actions. The restrictive political landscapes our partners navigate underscore the need for sustained, long-term advocacy funding. This funding is vital to counter regressive policies, safeguard achievements, and promote progressive changes. The rapid pace of change and new challenges necessitate maintaining flexibility in our core strategy to adapt to emerging partner needs.

Challenging contexts have spurred innovation among partners, such as the development of a virtual social worker and expanded telemedicine in Ukraine. It's crucial to continue supporting and showcasing these innovations.

CORE AND FLEXIBLE FUNDING

Scarcity of funding remains a significant challenge for our partners, leading to competition among civil society organisations. Without dedicated or core funding, they are often restricted to specific issues or programmes, which limits their advocacy efforts, ability to address intersectional issues, and effective collaboration with others. Through Nadoum we are supporting partners to develop resource mobilisation plans and we will continue to fundraise to support joint action between partners.

The type of funding available is also important: We have observed how helpful flexible funding can be. For example, we saw how important flexible funding was to allow grantees in Ukraine to adapt their programme to emerging needs during the conflict. We have found that many innovations stand at intersections between siloes that funders don't yet acknowledge. This means we need to demonstrate the links and benefits, and encourage donors to fund in less siloed ways.

There remains an unmet need from partners for technical support in areas such as programming for marginalised groups at increased risk of HIV, plus HIV prevention, advocacy, and resource mobilisation. We also need to be able to support partners to meet weaknesses identified through due diligence processes around topics such as finance, HR and safeguarding.

CONVENING, KNOWLEDGE SHARING AND COLLABORATION

Partners are keen for more frequent webinars, knowledge-sharing events, and communications. This year's partner meetings have been crucial for exchanging good practices and lessons learned, achieved through various means such as meetings, webinars, and connecting partners with relevant experience. This collaborative learning promotes a culture of sharing expertise, enhancing mutual support. Better integrating our restricted programmes with Actions (our six key focus areas) will further facilitate this exchange.

Convening through our Actions has also enabled partners attending high-level meetings to represent broader partnership concerns, emphasising the importance of ongoing collaboration, coordination, and intelligence sharing around major global events like COP and the World Health Assembly. This enables us to leverage different organisational strengths and bring donors and partners together. Challenges such as scheduling, language diversity, and differing time zones necessitate the continued provision of multiple communication channels and approaches to support collaboration.

Looking ahead to 2024, we aim to enhance linkages between different Actions and integrate crosscutting issues, such as community systems strengthening and innovation across our initiatives, maximising our effectiveness in combatting the anti-gender movement and its ideologies within the communities in which our partners work.

WHAT NEXT FOR FRONTLINE AIDS? PLANS FOR 2024

HIV PREVENTION

In 2024, Frontline AIDS will remain dedicated to bolstering global and national HIV prevention efforts, aligning and collaborating with agencies like UNAIDS, UNESCO, and UNDP, and with the Global HIV Prevention Coalition. The Frontline AIDS partnership will play a central role, working as a network to highlight the gaps in HIV prevention responses and to engage with national health ministries and funding processes to enhance access to comprehensive HIV prevention services. In turn, our strategy will encompass global advocacy and influencing to support increased accountability at both the national and donor levels, including continuing our engagement with the Global Fund and other key donors.

We will also retain our focus on Comprehensive Sexuality Education (CSE), working closely with our community, national, regional and UN partners to better document, resist and counter the impact of the anti-rights movement on HIV prevention efforts and CSE.

INTEGRATION

Frontline AIDS' aims will continue to champion integrated person-centred care by reinforcing and enhancing successful practices within the partnership. Emphasising national coordination and political commitment, in 2024 we'll develop clear principles and guidance with partners on how to integrate services well and in a person-centred way. We will foster a learning culture among partners to ensure the widespread adoption of effective integration methods. APH in Ukraine will lead the Integration Action, facilitating dialogue among partners to identify and promote integrated service models. This includes organising webinars, meetings, and international advocacy to share knowledge, build capacity, and promote the adoption of best practices across the partnership – and ultimately contribute to advancing integrated health services across the world.

HUMAN RIGHTS

Frontline AIDS will retain high priority on human rights and gender justice in 2024, aligning with the UNAIDS 10-10-10 targets to address gender inequalities, remove legal restrictions, and challenge discrimination within HIV contexts. We'll collaborate with local, regional, and international partners to emphasise pre-emptive actions against anti-rights threats, including the possibility of a reinstated Global Gag Rule, to support marginalised groups through the Rapid Response Fund, and to develop advocacy asks and strategies that are grounded in community-led data. A pivotal initiative includes creating a model for anti-rights resistance, enhancing government and stakeholder capacities to combat anti-rights mobilisation. Moreover, global advocacy will target influential platforms and donors to strengthen community-led resistance efforts. Frontline AIDS and its partners will undertake national advocacy, focusing on human rights and gender equality within national HIV responses to counter restrictive policies and laws, with the goal of achieving comprehensive access to HIV and SRHR services and to justice for all.

INNOVATION

Amid declining resources and escalating challenges in reaching marginalised populations most affected by HIV, in 2024 Frontline AIDS will accelerate progress in ending AIDS by implementing new approaches or improving existing practices. By implementing targeted programmes in collaboration with expert partners, we will develop innovative solutions tailored to the unique needs of people who are at increased risk of HIV.

The Innovation Hub will serve as a central platform for sharing and scaling these novel approaches, enhancing the quality of life and health outcomes for communities that are marginalised. Additionally, we'll strengthen partnerships across sectors and with civil society organisations to address intersecting issues like climate change, mental health, and harm reduction.

STRONG AND SUSTAINABLE COMMUNITY HEALTH SYSTEMS

Frontline AIDS will continue to prioritise the integration of HIV and community systems in global and national health policies, particularly focusing on PPPR, UHC and national sustainability roadmaps. In partnership with multilateral organisations and governments, we aim to advocate for policies that are people and community-centred, leveraging lessons from the HIV response. Key initiatives will include influencing Pandemic Treaty negotiations and advancing integrated HIV responses within UHC frameworks. We'll also spearhead a project to synergise efforts across our Actions for a unified approach to community health, PPPR, and climate justice. Frontline AIDS commits to boosting advocacy, accountability, and civil society's role in health governance, aiming to anchor community-led health systems in global health agendas. We will support a partner to co-lead this action for the remainder of the Global Plan of Action strategy period. Our partner Kimirina is already very active and has expressed an interest in growing its leadership in this Action which will be of great value to the partnership. This will include an official role in co-convening the Action, with staff time and increased funding for Kimirina to engage in global-level advocacy processes and events.

YOUTH LEADERSHIP

Partnering with global and development partners, in 2024 we aim to enhance the ethical engagement of young people and bolster their capacity as advocates for HIV prevention and a holistic response to SRHR and gender issues. Through initiatives like the READY movement and READY Academy, we'll support organisational development, capacity building, and innovation in youth-centred programming. Our efforts will focus on establishing accountability mechanisms for youth engagement, documented under the READY 'doing development differently' agenda. Collaborating closely with governments, the Global Fund, PEPFAR, UN agencies, and youth movements, we will empower young people to become agents of change in their communities, promoting their rights to healthy and fulfilling lives.

FINANCIAL REVIEW

COMMENTARY ON THE CHARITY'S FINANCIAL RESULTS FOR THE YEAR

This section is a commentary on the financial statements on pages 80–101, which report the financial results and position of the Charity. The full financial results of the partners that the Charity works with are not consolidated into these financial statements. Only expenditure arising from the grants that the Charity makes to these independent partners is included in the Charity's financial results and the financial statements.

The Charity experienced some challenges in 2023 in terms of financial performance, due to a reduction in strategic funding. The Charity reduced operational costs and drew on its reserves to manage this funding reduction and was able to successfully deliver a substantive body of programme and strategic work to further the Global Plan of Action.

The Charity closed the year with total income of $17.1 million, expenditure of $18.2 million and a deficit of $1 million, which was in line with budget. At 31 December 2023, the Charity held $5.8 million of free reserves available to ensure future sustainability and support important strategic work as the Charity continues to deliver on its strategy.

The Charity delivered strongly on its programmatic work, which was reflected in its restricted income and expenditure levels and in the performance against its programmatic targets. Frontline AIDS is positioned well to continue this strong programmatic delivery into 2024.

BALANCE SHEET AND CASH FLOW

The balance sheet and cash flow statement show cash and cash equivalents decreasing by $2.3 million from 2022 to 2023. The decrease represents the Charity utilising donor funds received in advance in prior years, which it is now deploying in the current year to support charitable activities delivered by Frontline AIDS . These cash funds will continue to be utilised in 2024. The Charity's cash position continues to remain healthy at the end of 2023, with total cash and cash equivalents held of $10.6 million and all unrestricted reserves of $5.8 million held in cash.

Income of $7.3 million was deferred at year end. The largest deferrals of income were $1.5 million on the Ukraine Mental Health programme, which is funded by Gilead, $1.5m for the Ministry of Foreign Affairs for the Netherlands funded programme READY and $1.3 million for the WHO-funded Hepatitis C programme.

FINANCIAL INSTRUMENTS AND FOREIGN EXCHANGE RISK

The Charity's operations and working capital requirements are financed principally by a mixture of reserves and funds received in advance from donors. In addition, trade debtors (funds due from donors) and trade creditors arise directly from the company's operations.

The Charity's income is received mainly in US dollars, British pounds sterling, Swedish krona and euros. The costs of the Charity are primarily incurred in pounds sterling, while the costs of in-country operations and support for partner organisations are incurred in around 30 different currencies.

In summary, the Charity's policy on foreign exchange is:

- **to regularly review its net exposure to foreign exchange risk**
- **to pass on foreign exchange risk to suppliers and partners where appropriate; when it is necessary for the Charity to bear the risk, to manage significant exposure using forward contracts and options**
- **to continue to hold liquid reserves mainly centrally, in US dollars, sterling and euros, subject to ensuring that partner organisations have sufficient cash locally to prevent disruption to services.**

RESERVES POLICY

The Charity sets its reserves policy to meet the organisation's financial objectives and sufficiently safeguard the Charity's financial position. The Trustees have considered the reserves levels of the Charity in light of the external environment and are comfortable that the level of reserves held are appropriate.

The Charity has no long-term borrowings, so all of its financing needs must be met from either reserves or current income. The Charity needs to hold reserves for the following primary purposes:

- **To provide working capital for overseas operations: the Charity normally pays grants to its partners in advance of planned activity. However, the Charity's own restricted funding from its donors can be paid in arrears. Therefore, the working capital needs of its overseas operations may need to be met from the Charity's unrestricted reserves.**
- **To cover for a shortfall in funding for core costs: the salaries and running costs of the Charity are covered by unrestricted funding, which comes from the Swedish and Irish governments, and overhead contributions from the Charity's restricted programmes, funded by a number of other major donors. If any of this funding were to be delayed, the Charity would need a buffer of unrestricted reserves to pay core costs in the meantime. If unrestricted funding were discontinued or significantly reduced, the Charity would need unrestricted reserves to fund restructuring and redundancy costs. The target level of this element of unrestricted reserves is three months of the Charity's core costs.**
- **To cover unbudgeted costs incurred by partner organisations: the Frontline AIDS global partnership supports organisations worldwide, so it is normal that from time to time there will be emergencies or unanticipated costs that the Charity will want to support. There may not be sufficient contingency within a single year's budget, so to be able to respond to emergencies the Charity needs a contingency fund within unrestricted reserves.**

The three requirements above are met by the General Fund. The target level for the first two is variable according to the values and the cash flow patterns of the budgets for the year, so the overall target level for the General Fund is reassessed annually. On 31 December 2023, the Charity held reserves of $4.8m in its General Fund, a level that the Board of Trustees are comfortable meets the requirements of the reserves policy and provides adequate reserve levels given the current volatile external funding environment and the risks the Charity faces.

In addition to the General Fund, the Trustees maintain a Programme Designated Reserve. This reserve account is maintained to fund important strategic interventions that the Charity is delivering as part of its strategy. The balance of this account on 31 December 2023 was $0.5 million and these reserve funds will be utilised to support the Charity's strategy in 2024. Together, the General Fund and the Programme Designated Reserve make up the Charity's free reserves.

Separate unrestricted reserves are needed for the following purposes:

- **To cover the balance of funds invested in fixed assets: the Charity's fixed assets have been acquired using unrestricted funds. The net book value of fixed assets is held in a separate reserve to reflect the fact that this part of the Charity's reserves is not readily realisable to finance any other activity or obligation. On 31 December 2023, the balance of this reserve fund was $0, reflecting that all current fixed assets held by the Charity have been written down in full.**
- **To cover for foreign exchange losses: Currency markets continue to be volatile and, with major income and expenditure streams in over 10 different currencies, the Charity is exposed to significant foreign exchange risk. Steps are taken to hedge against that risk in line with the foreign exchange risk policy set out above, but it is still prudent to retain a minimum balance in the Exchange Rate Revaluation Reserve to cover unhedged foreign exchange losses. The target minimum value of the reserve is $0.5 million. On 31 December 2023, the balance on this reserve fund was $0.5 million.**

On 31 December 2023, the total funds held by the Charity amounted to $5.8 million.

LIQUIDITY AND INTEREST RATE RISK

The Trustees monitor the liquidity and cash flow risk of the Charity carefully. Cash flow is examined by the Trustees on a regular basis and action is taken as appropriate. The Charity did not need an overdraft in 2023 and will not need one in 2024. There are no long-term borrowings, so the Charity is not exposed to interest rate risk.

INVESTMENT POLICY AND OBJECTIVES

The objectives of the Charity's investment policy, in order of priority, are to ensure the Charity's funds are held safely, to ensure the Charity has sufficient liquidity to implement its programmes, and to achieve a return on surplus funds. These surplus funds may be invested in:

- **fixed-interest government or government-backed investments with less than five years to maturity which are rated AAA by either Standard & Poor's or Moody's**
- **bank treasury deposits and/or notice accounts with terms of up to 12 months in banks that are rated at least A by both Standard & Poor's and Moody's, and have been approved by the Trustees**
- **in a sterling common deposit fund managed by a corporate trustee, as approved by the Charity Commission.**

During the course of 2023, interest earnt on investments totalled $336,000 (2022: $51,000). Interest earned on treasury products increased for the Charity in 2023 due to Central banks raising interest rates in response to global economic conditions. The Charity expects this higher level of interest earned to continue into 2024. The objectives of the policy are to generate interest on the Charity's GBP, USD and EUR bank balances equal to the Bank of England, Federal Reserve and European Central Bank base rates. The Charity met this target in 2023.

GOING CONCERN

The Trustees have assessed the Charity's ability to continue as a going concern. The Trustees have considered a number of factors when forming their conclusion as to whether the use of the going concern basis is appropriate when preparing these financial statements. These factors include the following:

- Reviewing the 2024 budget together with a review of an updated financial forecast to the end of 2025, which analyses various scenarios of funding for the Charity and the likelihood of key strategic grants being secured.
- A review of the key risks the Charity faces, including the changing external environment and the mitigating actions the Charity can deploy to reduce the negative impact caused by these risks.
- The Charity is funded through a mixture of long-term grants and contract income from governments, multilaterals, trusts, foundations and corporations. The Charity has strategic donors which will provide unrestricted funding to the Charity for 2024 and 2025. The Charity entered 2024 in a strong position with the General Fund at $4.8m, a programme designated reserve of $0.5m and a foreign exchange reserve of $0.5m. The Charity has modelled scenarios that consider the likelihood of key strategic grants being secured and considered the impact of possible mitigating actions, including reducing the cost base of the Charity and reducing planned expenditure. Taking into account these mitigating actions, under all scenarios the Charity has sufficient liquid funds to support its cash flow requirements, together with adequate reserves for the period of review.

Having regard to the above, the Trustees believe it is appropriate to adopt the going concern basis of accounting in preparing the financial statements.

PERFORMANCE OF THE CHARITY'S FUNDRAISING ACTIVITIES

In terms of reaching financial targets, the financial year 2023 was another strong period with a number of significant new funding agreements secured. Success has been achieved against the background of a challenging external donor environment where the shape and focus of Official Development Assistance (ODA) funding continues to evolve. The funding secured will help the Charity meet its financial objectives for the coming years and enable important charitable and programmatic work to continue.

In the financial year 2023, most material funding secured was received from institutional donors, trusts and foundations. The Charity did not pay any third party or agency to undertake material fundraising activities on its behalf and received no complaints during the year regarding any fundraising activities. Frontline AIDS is a member of the Fundraising Regulator. The Charity and its Trustees are fully aware of the requirements and duties set out in the Charities (Protection and Social Investment) Act 2016 with respect to fundraising activities and are focused on ensuring any future fundraising activities are fully compliant.

We also take very seriously our responsibility to protect vulnerable people. Frontline AIDS has a Safeguarding Policy and a Code of Conduct, which describe our approach to protecting staff, partners, programme participants and supporters.

PRINCIPAL RISKS AND UNCERTAINTIES

RISK (RISK TYPE)	MANAGEMENT ACTIONS
FUNDING (STRATEGIC) **The highest risk for Frontline AIDS is the dependency on external funds combined with uncertainties in the donor landscape.** **Frontline AIDS is unable to secure the necessary resources to sustain its long term operations. Significant shifts in the global economy and factors such as failure to fully replenish the Global Fund, combined with changing donor priorities have a high impact on income generation opportunities and result in uncertainties in securing funding.**	▸ **Frontline AIDS has undertaken significant work to position itself to secure new funding, providing financial stability and resources to deliver on the next phase of its Global Plan of Action** ▸ **A cross-functional fundraising taskforce established across functions to prioritise fundraising activities and remove bottlenecks and ensure resources available to prioritise fundraising activities** ▸ **The revised income strategy prioritises funding diversification and cross sectoral partnerships** ▸ **Ensure a more proactive approach to fundraising, shifting focus, capacities and investments to generating institutional and programmatic funding including a focus on proactive innovation in our programmes and approaches to attract funding.** ▸ **Explore funding opportunities in America and Europe** ▸ **Explore changes to the Frontline AIDS model** ▸ **Continue to implement the Frontline AIDS income strategy which includes nurturing commercial Teaching assistant contracts and other new funding streams** ▸ **Continue to develop, nurture and prioritise relationships with funders providing flexible core funding (strategic funding) such as Sida** ▸ **Articulate the process for developing the Global Plan of Action from 2026 onwards in 2024 to enable engagement of priority funders and partners in the development of the new Global Plan of Action**
RELEVANCE (STRATEGIC) **A prominent risk closely linked to funding and positioning is whether Frontline AIDS will retain its relevance and value add within a constantly changing external environment.**	▸ **Demonstrate the value add of Frontline AIDS through the revised Global Plan of Action, bringing HIV into the broader health and rights response, leveraging opportunities to identify new funding sources** ▸ **Sharpen how we communicate value add in the context of increased localisation** ▸ **We are also actively pursuing collaborations in the intersection of HIV and humanitarian response with engagements with major humanitarian agencies and an event in June 2024 using the Ukraine experience as a case study. Our action on 'Integration', led by APH will produce a policy note on service integration with other health issues (Hepatits, TB, FGS etc) in Q 4 of 2024 and we are active partners in the Global HPV consortium.** ▸ **We have co-founded the FGS Integration Group which grows in influence pushing for funding and policy announcements in 2024 from WHO/UNAIDS, German and UK governments. HIV remains our entry point but we are actively engaging in related spaces to position the partnership's contribution to these new challenges and issues.**

STRUCTURE, GOVERNANCE, AND MANAGEMENT

INTRODUCTION

Frontline AIDS was incorporated as a company limited by guarantee in England and Wales on 24 December 1993 (registration number 2883774) and is a registered charity (registration number 1038860).

The Charity's governing document is its memorandum and articles of association. The Charity's legal objects, as set out in its memorandum of association, are:

- **the advancement of health throughout the world, particularly in relation to HIV and to sexual and reproductive health**
- **the promotion of the effective use of charitable resources by civil society organisations advancing health, particularly in relation to HIV and to sexual and reproductive health**
- **the promotion of human rights**
- **the relief of poverty or other charitable need among people affected by HIV**
- **the promotion of equality and diversity by the elimination of stigma and discrimination in relation to people affected by HIV.**

PARTNERSHIP MODEL

Frontline AIDS is a multi-directional partnership that operates at global, regional, national and local levels. The new partnership model, approved by its Board of Trustees, includes the former Linking Organisations, Implementing Organisations, but also organisations that share the same values and the same vision of ending AIDS. This new model, which promotes a more fluid and collaborative partnership with the aim of offering more distributed leadership to partners, is based on the essential principles of equality, diversity, self-government and shared responsibility and mutual accountability. Frontline AIDS partners are legally independent credible civil society organisations and are not controlled by the Frontline AIDS Board of Trustees. Frontline AIDS partners work together to implement the different actions of the Global Plan of Action, which is our common strategy, considering their different contexts in regions and countries around the world. Partners make multiple contributions to the successful implementation of the Global Plan of Action. These partners fall into three categories:

Strategic Partners: Organisations that lead one or more actions at country, regional and global levels in programming, advocacy, or technical expertise, often through a formal relationship with other strategic partners.

Associated Partners: Organisations that contribute to one or more actions through a formal relationship with a strategic partner (e.g. programme implementation or advocacy/ technical expertise).

Collaborators: Organisations and individuals who are committed to being part of a global effort to trigger urgent action against AIDS.

TRUSTEES

The Charity is governed by its Board of Trustees, the organisation's foremost policy-making body. The Trustees of the Charity are directors for the purposes of the Companies Act 2006. The Trustees who served during the year are listed on the inside back page of the Report and Accounts under reference and administrative details.

The Board of Trustees approves the Charity's strategic framework and is responsible for ensuring that the organisation's broad policies and strategies are in keeping with its mission. The Board hold quarterly meetings throughout the year. At their meetings (which take place over two days), the Trustees authorise annual operational plans, funding requests and programme priorities, decide annual budgets, review the progress the Charity is making against its strategy, approve accounts and review organisational risk. The Trustees also select and appoint the Charity's Executive Director.

When new appointments to the Board are sought, preferred skills and experience are identified through an audit and the positions and desired profiles are advertised. Applications are discussed and appointments confirmed by the full Board. In accordance with the memorandum and articles of association of the Charity, Trustees are appointed for an initial three-year term and may not serve more than three consecutive terms of office. Appointment of Trustees is by resolution of the Board.

TRUSTEE INDUCTION AND TRAINING

New Trustees receive an induction pack in advance of their first Board meeting, containing key organisational documents such as the memorandum and articles, the most recent strategy and annual report and accounts, essential policies (e.g. anti-fraud, conflict of interest, serious incident reporting), Committee terms of reference, and Trustee duties and responsibilities. The pack also includes external guidance, such as the Charity Governance Code and the Charity Commission guidance, *The Essential Trustee*. New Trustees attend a virtual induction before their first Board meeting, during which they learn about the Frontline AIDS partnership model, practices and programmes. The day includes meetings with key staff from across the organisation. Training for existing Trustees is arranged on an ad hoc basis according to their requirements.

CHARITY GOVERNANCE CODE

The Internal Audit and Governance team is responsible for ensuring that the Charity's procedures and practices meet the requirements of the Charity Governance Code. The team uses the code's self-assessment template to review the Charity's practices on a regular basis and ensure that the organisation continues to maintain high standards of governance. The original version of the code was used as the basis of the partnership Governance Handbook, published in English, French and Spanish, and circulated to all partners. The Charity was assessed against the latest (2020) version of the code as part of the external Governance Review undertaken at the beginning of 2021.

FINANCE AND AUDIT COMMITTEE

The Finance and Audit Committee (FAC) comprises up to nine members: up to five Trustees and up to four external members. The FAC meets approximately two weeks before every Board meeting. Its responsibilities include: a review of the Charity's annual budget in advance of discussion by the Board; review and oversight of the Charity's financial position, and performance against budgets; review of the statutory accounts of the Charity; the approval of changes in accounting policies; the assessment of risks facing the Charity and the systems put in place to mitigate them; the approval of internal audit plans and review of the effectiveness of the internal audit function; and the consideration of findings and recommendations of both the internal and external auditors.

ACCREDITATION COMMITTEE

Frontline AIDS partnership introduced an accreditation system in 2008 to assess each other (peer review process) against institutional and programmatic standards, to ensure that the global partnership comprises of well-performing, sustainable and credible civil society organisations. All the partners are required to meet nine principles containing 36 accreditation standards in three areas i.e. governance, sustainability and external engagement, organisational management and HIV programming. There are eight programme-related HIV and health technical areas containing a further 30 standards. Organisations are required to select two technical areas and meet all the standards in that area. The system promotes good governance, accountability, and good practice programming across the partnership. The accreditation certification is valid for four years.

The accreditation system is hosted on Salesforce and administrated via an online process and in English. The system is undergoing translation to French and Spanish.

The Accreditation Committee (AC) act as the custodians of the accreditation system and process, overseeing the accountability and quality, and ultimately ensuring that strategic and associate partners are accredited.

PEOPLE AND REWARD COMMITTEE

The purpose of the People and Reward Committee is to maintain an overview of Frontline AIDS' organisational development with particular reference to the implementation of policies on remuneration and safeguarding, and to provide assurance to Trustees that the executive has mechanisms in place to effectively manage the people resources of the charity, whilst also recognising and managing the risks involved.

The Committee meets as required and reports to the Board of Trustees at least once a year. Its membership comprises the Chair of the Board, the Chair of the FAC and the Board of Trustees' safeguarding lead.

MANAGEMENT STRUCTURE

The Charity's organisational structure comprises three pillars: Programmes and Partnerships, External Relations, and Operations. These functional pillars are aligned with the Global Plan of Action 2020-2025 and enable the organisation to be effective and efficient in meeting its strategic aims.

The Executive Director manages the Charity on a day-to-day basis, coordinates and directs the three functional pillars and reports to the Board of Trustees at its quarterly meetings. The Executive Director leads the Charity's Executive Team, which comprises the Executive Director, the directors of Programmes and Partnerships and External Relations. These directors are the key management personnel within the Charity.

The Executive Team usually meets weekly to take decisions about (among other things) the review, development, and implementation of operational plans; financial, planning and other management systems; changes in organisational policies; and the creation of new staff positions. The Head of Finance and the Head of Internal Audit regularly attend Executive Team meetings to ensure that decision-making is informed by detailed input from across the organisation.

The wider Senior Leadership Team (SLT) comprises the Charity's Directors and heads of team. The SLT meets weekly and the over-arching objective of the management group is to ensure the Charity is effectively delivering against strategic priorities through planned portfolios of work. The SLT has a particular focus on risk management and the identification and mitigation of risks to which the Charity is exposed. Significant decisions – such as the approval of organisation-wide strategy, annual work plans and budgets – are subject to approval by the Board of Trustees.

SAFEGUARDING

The Charity has a safeguarding lead on the Board of Trustees, and all Trustees have received specialist training. The Board has noted the findings of the internal audit, particularly in relation to controls within our international programmes, and has requested that the recommendations are actioned quickly. The Board is satisfied that there are no historical safeguarding issues which should have been reported to the Charity Commission. A consultant has been hired to review all the Charity's safeguarding policies to ensure compliance with international standards.

DATA PROTECTION

The Data Protection Officer carried out an organisational data audit in 2020 to ensure that our data protection procedures – particularly around data retention – are compliant with current data protection regulations. Staff from all subject areas are involved in the review of existing practice around data protection, and the update of procedures, to ensure compliance. Staff training maintains data protection awareness across the organisation, particularly around Salesforce which the Charity now uses to maintain the contact details of staff, consultants, and partners, and around fundraising from individual donors, a new area for the Charity.

REMUNERATION POLICY

The Charity's Global Remuneration Principles reflect its move to a performance-driven approach to salary increases. The Charity aims to ensure equity across its global recruitment and remuneration practices and to contribute to the development and sustainability of the local economy in countries where its staff are based. All roles in the UK and South Africa are benchmarked annually against data from comparable organisations in the charity sector. The Charity aims to remunerate staff within the median-upper quartile range produced by the benchmarking exercise.

GRANT-MAKING POLICY

The Charity grants funds to partners, some of which then support other NGOs and credible civil society organisations within their countries by sub-granting the funds received.

The Charity has a comprehensive onward granting policy and procedures manual that provides clear guidelines on the criteria for awarding grants to partners, thus ensuring that accountability and transparency are maintained. The manual includes detailed tendering processes; guidelines on matters such as how to establish selection criteria; how to engage external stakeholders in the selection process; how to carry out programmatic and financial assessments; how to support and monitor grantees; and what to do when there is a need to close out the grant. Renewal of a grant is subject to performance, review and re-planning.

PUBLIC BENEFIT REPORTING

The Trustees have paid due regard to the Charity Commission's general guidance on public benefit in setting the Charity's objectives and planning its activities. This annual report of the Trustees explains the Charity's activities and demonstrates how they contribute to its purposes and provide public benefit.

TRUSTEES' RESPONSIBILITIES IN RESPECT OF THE CHARITY'S ACCOUNTS

The Trustees (who are also directors of the Charity for the purposes of company law) are responsible for preparing the strategic report, the Trustees' report and the financial statements in accordance with applicable law and regulations and United Kingdom Generally Accepted Accounting Practice. Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company (i.e., the Charity) and its group, and of the incoming resources, including income and expenditure, of the charitable group for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently
- observe the methods and principles in the Charity's Statement of Recommended Practice (SORP)
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the accounts
- prepare the financial statements on the 'going concern' basis unless it is inappropriate to presume that the Charity will continue its activities.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the Charity's transactions; disclose with reasonable accuracy at any time the financial position of the Charity and its group; and comply with the Companies Act 2006 and the provisions of the Charity's constitution. They are also responsible for safeguarding the assets of the Charity and the group, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In accordance with Company Law, the Trustee directors certify that:

- so far as they know, there is no relevant audit information of which the Charity's auditors are unaware
- they have taken all necessary steps to make themselves aware of any relevant audit information and have ensured that the Charity's auditors are aware of that information.

APPROVAL

This annual report of the Trustees, prepared under the Charities Act 2011 and the Companies Act 2006, was approved by the Board on 27th June 2024. This included the Trustees' approval, in their capacity as company directors, of the Strategic Report contained herein.

Signed on behalf of the Board of Trustees

Professor Nana Poku **26th June 2024**
Chair

Frontline AIDS/Zinyange Auntony/2023

ACCOUNTS

FOR THE YEAR TO 31 DECEMBER

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF FRONTLINE AIDS

Opinion

We have audited the financial statements of Frontline AIDS ('the charitable company') and its subsidiaries ('the group') for the year ended 31 December 2023 which comprise the Consolidated Statement of Financial Activities, the Group and Charity Balance Sheets, the Consolidated Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the charitable company's affairs as at 31 December 2023 and of the group's income and expenditure, for the year then ended:
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's or the group's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

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

Other information

The Trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the Trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the group and charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the Trustees' report.

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

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on page 69 the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

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

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company and group operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011 together with the Charities SORP (FRS 102).

We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company and the group for fraud.

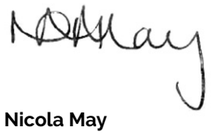
Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within grant income, grant expenditure including overseas operations and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, internal audit and the Finance and Audit Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

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



Nicola May
Senior Statutory Auditor
For and on behalf of
Crowe U.K. LLP
Statutory Auditor
London

Date: 28th June 2024

FRONTLINE AIDS
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 December 2023

	Notes	2023 Restricted $000	2023 Unrestricted $000	2023 Total $000	2022 Restricted $000	2022 Unrestricted $000	2022 Total $000
INCOME FROM:							
Donations and legacies		-	21	21	-	64	64
Investments	2	-	336	336	-	51	51
Charitable activities							
Grant income	3	12,915	2,009	14,924	12,176	3,566	15,742
Contract income	3	-	1,861	1,861	-	557	557
Total		**12,915**	**4,227**	**17,142**	**12,176**	**4,238**	**16,414**
EXPENDITURE ON:							
Charitable activities	4	12,903	5,262	18,165	12,176	5,312	17,488
Total		**12,903**	**5,262**	**18,165**	**12,176**	**5,312**	**17,488**
Net expenditure		12	(1,035)	(1,023)	**-**	(1,074)	(1,074)
Transfers between funds		(12)	12	-	-	-	-
NET MOVEMENT IN FUNDS:							
Funds brought forward	3	-	6,852	6,852	-	7,926	7,926
Total funds carried forward	**3**	**-**	**5,829**	**5,829**	**-**	**6,852**	**6,852**

The notes on pages 83 to 101 form part of these financial statements.

There are no recognised gains and losses other than those shown within the Consolidated Statement of Financial Activities.

FRONTLINE AIDS
BALANCE SHEET

as at 31 December 2023

	Notes	2023 Group $000	2023 Charity $000	2022 Group $000	2022 Charity $000
Fixed assets					
Tangible assets	8	-	-	-	-
Current assets					
Debtors	11	3,947	3,956	3,617	3,637
Short term deposits	12			1,000	1,000
Cash at bank and in hand	12	10,569	10,560	11,863	11,838
		14,516	14,516	16,480	16,475
Liabilities:					
Creditors: Amounts falling due within one year	13, 14	(8,666)	(8,666)	(9,472)	(9,466)
Net current assets		**5,850**	**5,850**	**7,008**	**7,008**
Provision for liabilities and charges	15	(21)	(21)	(156)	(156)
Total Net assets		**5,829**	**5,829**	**6,852**	**6,852**
The funds of the charity	3				
Unrestricted					
General fund		4,800	4,800	4,800	4,800
Fixed asset fund		-	-	-	-
Exchange rate revaluation reserve		500	500	500	500
Programme designated reserve		529	529	1,552	1,552
Total unrestricted funds		**5,829**	**5,829**	**6,852**	**6,852**
Restricted		-	-	-	-
Total charity funds		**5,829**	**5,829**	**6,852**	**6,852**

The financial statements were approved by the Board of Trustees and authorised for issue on 26 June 2024.



Nana Poku
Chairman

The notes on pages 83 to 101 form part of these financial statements.

Frontline AIDS. Company Number 2883774

FRONTLINE AIDS
CONSOLIDATED CASH FLOW STATEMENT

for the year ended 31 December 2023

	Notes	2023 $000	2022 $000
Cash flows from operating activities			
Net cash provided by *(used in)* operating activities	23	(2,630)	(3,868)
Cash flows from investing activities			
Interest on treasury deposits and bank balances	2	336	51
Purchase of fixed assets	8	-	-
Subtotal: Net cash provided by investing activities		336	51
Change in cash and cash equivalents for the year		(2,294)	(3,817)
Cash and cash equivalents at the beginning of the year		12,863	16,680
Cash and cash equivalents at the end of the year	**12**	**10,569**	**12,863**

The notes on pages 83 to 101 form part of these financial statements.

FRONTLINE AIDS
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended 31 December 2023

1. Accounting Policies

Legal form of Charity

Frontline Aids is registered as a limited liability company in England and Wales under number 2883774 and its registered office is Brighton Junction, 1a Isetta Square, 35 New England Street, Brighton, BN1 4GQ. Frontline Aids is a Public Benefit Entity registered with the Charity Commission under number 1038860.

Basis of preparation

The financial statements have been prepared under the historical cost convention in accordance with the Financial Report Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006 and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - effective 1 January 2019.

Before approving the financial statements, the Trustees review the financial performance for the financial year 2023, consider any relevant information for the current and following years (2024 and 2025) and the major risks to which the Charity is exposed. The review by the Trustees considers the current and future funding of the Charity, the cost base of the Charity and the ability to reduce planned expenditure if changes in funding arise. This review includes analysing the performance of the income strategy for the Charity, which is focussed on strengthening the Charity's relationship with its strategic donors, diversifying its funding base through new opportunities and growing funding through high quality and innovative programming.

The Statement of Financial Activities (SOFA) and balance sheet consolidate the financial statements of the Charity and its subsidiary undertakings in South Africa and the United States of America. The consolidation has been carried out on a line by line basis. The subsidiary undertaking in South Africa, a non-profit company, was registered on the 02 August 2018 under the name International HIV/AIDS Alliance South Africa. The subsidiary undertaking in USA, a non-profit company, was incorporated on 04 June 2019.

No separate SOFA has been presented for the parent charity alone. The subsidiary undertakings in South Africa and the United States have incurred no income or expenditure outside of that provided by and reported to the Charity. Therefore, the SOFA of the parent charity is the same as the consolidated SOFA.

Going concern

The Trustees have assessed the Charity's ability to continue as a going concern. The Trustees have considered a number of factors when forming their conclusion as to whether the use of the going concern basis is appropriate when preparing these financial statements. These factors have included the following

- Reviewing the 2024 budget together with a review of an updated financial forecast to the end of 2025, which analyses various scenarios of funding for the Charity and the likelihood of key strategic grants being secured.
- A review of the key risks the Charity faces, including the changing external environment and the mitigating actions the Charity can deploy to reduce the negative impact caused by these risks.

The Charity is funded through a mixture of long-term grants and contract income from governments, multilaterals, trusts, foundations and corporations. The Charity has strategic donors which will provide unrestricted funding to the Charity for 2024 and 2025. The Charity entered 2023 in a strong position with the General Fund at $4.8m, a programme designated reserve of $1.6m and a foreign exchange reserve of $0.5m. The Charity has modelled scenarios that consider the likelihood of key strategic grants being secured and considered the impact of possible mitigating actions, including reducing the cost base of the Charity and reducing planned expenditure. Taking into account these mitigating actions, under all scenarios the Charity has sufficient liquid funds to support its cash flow requirements, together with adequate reserves for the period of review..

Having regard to the above, the Trustees believe it is appropriate to adopt the going concern basis of accounting in preparing the financial statements.

Funds structure

The Charity maintains two types of fund:

Unrestricted funds

Unrestricted funds are funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity, and which are not subject to donors' restrictions. The Charity further divides unrestricted funds as follows:

- The Fixed Asset Fund, which represents the funds tied up in tangible fixed assets and therefore not immediately realisable.
- The Programme Designated Reserve, which are funds the Trustees have set aside for particular purposes.
- The General Fund, which represents the working capital for the Charity and also provides a buffer, should there be a shortfall in income or unbudgeted costs.
- The Exchange Rate Revaluation Reserve, which holds a minimum balance of $0.5 million to cover unhedged foreign exchange losses.

Restricted funds

Restricted funds are funds that must be used in accordance with specific instructions imposed by donors.

Transfers between funds

Transfers to or from the General Fund from other funds are made in accordance with the Charity's reserves policy.

Incoming resources

Incoming resources are included in the SOFA when the Charity is legally entitled to them, the receipt is probable, and the amount can be reliably measured. Incoming resources from charitable activities includes income from performance related grants; income and fees for contracts and services; and income from unrestricted grants. Voluntary income comprises public donations and is included when it is received.

The Charity receives funding from performance-related grants and contracts for direct and indirect programme costs and to provide sub-grants to other agencies. This funding is subject to contractual restrictions which must be met through incurring qualifying expenses for particular programmes.

Income arising from performance related grants is treated as restricted income. Income arising from contracts for services is recognised as unrestricted income, as any surplus or deficit remaining after the contract terms have been fulfilled is for the Charity to keep.

Revenue from performance grants and contracts is recognised only when funds have been utilised to carry out the activity stipulated in the agreement. This is generally equivalent to the sum of relevant expenditure incurred during the year and any related contributions towards overhead costs. Deferred income amounts received under these grants and contracts represents the amount of cash received in advance of earning revenue through the delivery of programme activities.

The Charity also receives some grants from governments and foundations that are not subject to contractual restrictions. Revenue from these grants is included at the time the contract is signed by the donor.

Resources expended

Charitable activities

Expenditure is recognised on an accruals basis. All costs are allocated to direct charitable activities. Support costs are allocated on a total cost basis. All salaries are allocated to either support costs or direct activities according to timesheets. Redundancy costs are recognised in expenditure when the charity has a legal or constructive obligation, and the costs can be measured reliably.

Contributions are paid to Frontline AIDS Country Offices and partners, and are given for two purposes, either to support the operating costs of the overseas organisation, or to provide funds for 'onward granting' to implementing partners.

Operations expenditure is recognised when expenses have been incurred by the Country Offices or partner and have been approved by the budget holder at the Charity.

Onward grants by Country Offices to implementing partners are recognised in line with the expenditure of the grant reported back to the Country Office by the implementing partner. Onward grants by partners are recognised as expenditure in full on signing of the onward granting agreement with the implementing partner.

Governance costs

These are the costs associated with the governance arrangements of the Charity as opposed to those costs associated with fundraising or charitable activities. Governance costs include internal and external audit costs, and costs associated with constitutional or statutory requirements, for example the costs of Trustees' meetings or of preparing statutory accounts..

Functional and presentation currency

The functional and presentation currency of the Charity is US dollars. A significant proportion of the Charity's funding and programme expenditure is denominated in US dollars, therefore the Charity has elected to use US dollars as its functional currency and the currency that the consolidated Financial Statements are prepared in.

Foreign exchange gains and losses

Monetary assets and liabilities denominated in foreign currencies are translated into US dollars at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into dollars at the rate of exchange ruling at the date of the transaction or at an average monthly rate. Exchange differences are taken into account in arriving at the net movement in resources for the year.

Fixed assets and depreciation

Expenditure on tangible fixed assets is capitalised at original cost. The capitalisation limit is $5,000.

Assets held by Country Offices are fully depreciated in the year of acquisition. Assets held by the Charity in the UK are depreciated on the straight-line basis over the estimated useful lives of the assets as follows:

Leasehold improvements: 7 years, or the term of the lease, whichever is shorter

Furniture and fixtures: 7 years

Computer equipment and software: 3 years

Office equipment: 3 years

A full year's depreciation is charged in the year of acquisition and none in the year of disposal.

Cash and cash equivalents and current asset investments

Cash and cash equivalents are measured through the US dollar equivalent cash value held by the group at the balance sheet date. Short term deposits are measured as the US dollar equivalent value of short term treasury deposits structured for a period of up to 12 months at the balance sheet date. The balances held in these short term treasury deposits are not intended to be used to fund working capital requirements in the immediate future.

Debtors

Debtor balances are made up of balances due from donors, amounts due from subsidiary companies, amounts advanced to partners, prepayments and other debtors.

Debtor balances due from donors are measured as the US dollar equivalent value of invoices submitted to donors for reimbursement of funds. Amounts due from subsidiary companies and amounts advanced to partners are both measured as the US dollar equivalent value of unspent funds at the balance sheet date. Prepayments are measured as the US dollar equivalent value of net amounts prepaid at the balance sheet date.

Provisions for liabilities and charges

Provisions for liabilities and charges are provided for where these arise from a legal or constructive obligation, as a best estimate of the expenditure required to settle the present obligation at the balance sheet date.

Pensions

The Charity offers staff a range of benefits including membership of a defined contribution pension scheme. Where staff opt to join the scheme, the Charity makes employer's pension contributions to personal pension schemes. The assets of these schemes are held separately from those of the Charity in independently administered funds. In accordance with the Charities SORP, contributions are charged to unrestricted and restricted funds on the same basis as other employee related costs.

Operating leases

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

Financial instruments

Where the Charity has obligations denominated in one currency that are funded by grants or contracts denominated in another currency, it is exposed to the risk of movements in the exchange rate between those two currencies. In accordance with its foreign exchange policy (see page 66), the Charity may use forward contracts or options to reduce the risk arising from its significant foreign exchange exposures. Those contracts may commit the Charity to exchange a given amount of one currency for another at a future date, at a set rate. These contracts are classed as derivative financial instruments, because their value changes in response to changes in market foreign exchange rates. Accounting standards require derivatives to be held at fair value, with the change in value from one period to another taken through the Statement of Financial Activities. At the balance sheet date, any outstanding forward foreign exchange contracts or options would be revalued at the applicable forward rate for each contract at the year end. The unrealised gain or loss arising on revaluation is taken through the Statement of Financial Activities. The Charity does not hold or trade in any other type of derivative financial instrument.

Estimation of uncertainty

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described in this accounting policies note and specifically relate to incoming resources and resources expended.

2. Investment income & interest

	2023 $000	2022 $000
Interest on treasury deposits and bank balances	**336**	**51**

3. Movement in resources

	Balance at 1/1/23 $000	Incoming 2023 $000	Transfers 2023 $000	Outgoing 2023 $000	Balance at 31/12/23 $000
RESTRICTED FUNDS					
Alliance for Public Health	-	(2)	-	2	-
The Archewell Foundation	-	40	-	(40)	-
Bonela	-	3	-	(3)	-
Childrens Investment Fund Foundation	-	193	-	(193)	-
Elton John AIDS Foundation	-	907	-	(907)	-
Expertise France	-	56	-	(56)	-
Ford Foundation	-	792	-	(792)	-
Gates Foundation	-	474	-	(474)	-
Gilead Sciences Inc	-	538	-	(538)	-
Global Fund to Fight AIDS, Tuberculosis & Malaria	-	2,330	-	(2,330)	-
Levi Strauss Foundation	-	84	-	(84)	-
New Venture Fund	-	4	-	(4)	-
Open Society Foundations	-	750	-	(750)	-
Rockefeller Brothers Fund Foundation	-	572	-	(572)	-
Ministry of Foreign Affairs for the Netherlands	-	3,913	-	(3,913)	-
Sida	-	1,259	-	(1,259)	-
Ugandan Key Populations Risilience	-	13	-	(13)	-
United Nations	-	-	(12)	12	-
ViiV Healthcare	-	1	-	(1)	-
Waci Health	-	5	-	(5)	-
World Health Organisation	-	796	-	(796)	-
Young Africa International	-	189	-	(189)	-
Total restricted funds	**-**	**12,915**	**(12)**	**(12,903)**	**-**
UNRESTRICTED FUNDS					
Contracts					
US Government (USAID)	-	-	-	-	-
Other contract income	-	1,861	-	(1,861)	-
Subtotal contracts		**1,861**		**(1,861)**	
Unrestricted grants (details below)		2,009			
Total grant income		2,009			
Other unrestricted income		357			
Contract income adjustment		591			
Total incoming resources on general fund		**2,957**			
General fund	4,800	**4,227**	976	(5,203)	4,800
Fixed asset fund		-	-	-	-
Exchange rate revaluation reserve	500	-	59	(59)	500
Programme designated reserve	1,552	-	(1,023)	-	529
Total unrestricted funds	**6,852**	**4,227**	**12**	**(5,852)**	**5,829**
Total funds	**6,852**	**16,552**	**-**	**(18,165)**	**5,829**

Restricted funds relate to donor-funded programmes, with expenditure incurred in the delivery of those programmes through strategic and associate partners and onward granting to implementing partners. Incoming resources on restricted funds are only recognised to the extent that these funds have been utilised to carry out programme activities as stipulated in the relevant agreements. Any funds received in excess of activity delivered are treated as deferred income. Note 14 summarises the amount of incoming resources deferred in the financial year ending 31 December 2023.

The programme designated reserve is approved by the Trustees for the delivery of the strategy, supported by detailed budgets and project plans. These are resources to explore and invest strategically in the pursuit of sustaining the Charity's partner organisations' delivery on the Charity's strategy in 2023. At 31 December 2023, a transfer of $1,023,000 from the general fund into Programme Designated and Exchange rate revaluation reserves occurred, to meet future strategic expenditure and in-year foreign exchange losses.

The exchange rate revaluation reserve is maintained to cover unhedged foreign exchange losses that arise in a particular year. During 2023, $59,000 of foreign exchange gains were generated due to the revaluation of non-USD denominated assets. These gains were taken to the exchange rate revaluation reserve, before being transferred to the programme designated reserve.

Unrestricted grants are as follows;

	2023 $000	2022 $000
Swedish Government (Sida)	1,678	2,950
Irish Aid	331	316
Open Society Foundations	-	300
Total	**2,009**	**3,566**

4. Charitable activities

	Onward Granting $000	International Technical Assistance $000	Salaries $000	Support Costs $000	2023 Total $000	2022 Total $000
Speak Truth	1,351	765	384	596	3,096	2,494
Unlock Barriers	1,919	750	318	727	3,714	5,243
Invest in Solutions	4,668	1,650	493	1,656	8,467	8,407
Build a Sustainable Future	174	1,664	240	505	2,583	1,097
Partnership and Civil Society Strengthening	26	139	52	53	270	191
Evidence for Impact	-	7	21	7	35	44
Innovation	-	-	-	-	-	12
Total	**8,138**	**4,975**	**1,508**	**3,544**	**18,165**	**17,488**

5. Support costs

	Speak Truth $000	Unlock Barriers $000	Invest in Solutions $000	Build a Sustainable Future $000	Partnership and Civil Society Strengthening $000	Evidence for Impact $000	Innovation $000	2023 Total $000	2022 Total $000
Income	95	114	259	79	8	1	-	556	704
Operations	110	132	301	92	10	1	-	646	841
Governance Costs	1	-	1	-	-	-	-	2	5
Central Costs	390	481	1,096	334	35	5	-	2,340	3,778
Total	**596**	**727**	**1,656**	**505**	**53**	**7**	-	**3,544**	**4,773**

The Charity delivers a comprehensive set of person centred, community focussed programming through seven portfolios of work; Speak Truth, Unlock Barriers, Invest in Solutions, Build a Sustainable Future, Partnership and Civil Society Strengthening, Evidence for Impact and Innovation. The activities within this programming are achieved through a combination of direct expenditure and onward granting. Direct costs are used as the basis to apportion support costs across charitable activities. The support costs associated with onward granting were $1,972,000 (2022: $2,938,000).

6. Onward granting

The Charity grants to a range of strategic and associate partners at a national and regional level. These partners then support other non-governmental and community-based organisations working to further the Charity's charitable objectives within those countries by sub-granting the funds received.

The Charity has a comprehensive onward granting policy and procedures manual that provides clear guidelines on the criteria for awarding grants to non-governmental and community-based organisations, to ensure that accountability and transparency is maintained. Grant renewal is subject to performance, review and re-planning. The Charity's standard sub-grant agreement provides for grant recipients over a value threshold of $300,000 per annum to be audited. No grants are made to individuals.

Onward grants made during 2023 totalled $8,137,000. Of this amount, the 20 most material grants totalled $6,513,000. The 20 recipient organisations receiving these grants are listed as follows:

Organisation name	Country	2023 Group $000	2022 Group $000
Regional Psychosocial Support Initiative (REPSSI)	South Africa	1,185	1,257
Alliance for Public Health (APH)	Ukraine	602	18
Africaid Zvandiri	Zimbabwe	595	653
Y+ Global	South Africa	591	397
Soins Infirmiers et Developpement Communautaire (SIDC)	Lebanon	491	516
Paediatric AIDS Treatment for Africa (PATA)	South Africa	455	382
Alive Medical Services	Uganda	379	670
MENAHRA	Lebanon	338	541
Association de lutte contre le SIDA (ALCS)	Morocco	329	238
Co-ordinating Assembly of NGOs (CANGO)	Swaziland	252	280
Caritas Egypt	Egypt	202	301
ADPP Angola	Angola	196	-
Forearms of Change Center to Enable Community (FOCCEC)	Jordan	181	95
Child Rights Empowerment and Development Organisation (CEDO)	Uganda	115	15
The AIDS Support Organisation Uganda (TASO)	Uganda	112	209
Association Tunisienne de Lutte	Tunisia	109	98
Education as a Vaccine against AIDS (EVA)	Nigeria	109	-
Youth Alive Uganda	Uganda	108	75
LVCT Health	Kenya	89	139
Light of Hope	Malawi	75	50
		6,513	**5,934**

7. Staff numbers and costs

The average number of employees of the group for the year was 77 (2022: 71).
The aggregate costs of these staff were as follows:

	2023 Group $000	2022 Group $000
Salaries	4,382	3,810
Social security costs	376	350
Pension costs	369	344
Total	**5,127**	**4,504**

During the financial year, the following key management personnel received total emoluments of $336,000 (2022: $417,000) for services to the Charity.

- Executive Director
- Director: External Relations
- Director: Programmes & Partnerships

The Executive Director is the highest paid employee within the Charity. The Charity currently has in post an Interim Executive Director, who commenced employment in April 2024.

The numbers of employees whose emoluments for the year fell within the following bands were:

	2023 Group number	2023 Charity number	2022 Group number	2022 Charity number
$135,000 -$144,999	-	-	1	1
$125,000 -$134,999	1	1	1	1
$115,000 -$124,999	-	-	-	-
$105,000 -$114,999	1	1	-	-
$95,000 -$104,999	1	1	1	1
$85,000 -$94,999	3	3	2	2
$75,000 -$84,999	5	5	5	5

The salary costs included within the above bands have in the majority been incurred in GBP and converted into the Charity's home currency of USD for reporting purposes. Whilst the charity is not obliged to report the gender pay gap under the UK government regulations (due to size), it does utilise market data (Croner & Birches) to benchmark salaries of all staff in the UK and overseas, so gender does not impact upon salaries. All of the directors reported above as 'key management personnel' are female.

8. Tangible fixed assets

	Furniture and fixtures $000	Computer equipment and software $000	Office equipment $000	Motor vehicles $000	Total $000
GROUP AND CHARITY					
Cost at 1 January 2023	-	85	-	-	85
Additions for the year	-	-	-	-	-
Disposals for the year	-	-	-	-	-
Cost at 31 December 2023	**-**	**85**	**-**	**-**	**85**
Accumulated depreciation at 1 January 2023	-	85	-	-	85
Depreciation for the year	-	-	-	-	-
Depreciation on disposals	-	-	-	-	-
Accumulated depreciation at 31 December 2023	**-**	**85**	**-**	**-**	**85**
Net book value at 31 December 2023	**-**	**-**	**-**	**-**	**-**
Net book value at 31 December 2022	**-**	**-**	**-**	**-**	**-**

9. Investments - Charity

	2023 $	2022 $
FIXED ASSET INVESTMENTS		
Investment in non-UK subsidiary undertakings	-	-

10. Subsidiary undertakings

The following companies are subsidiary undertakings of Frontline AIDS and incorporated outside the UK.

The aggregate amount of the assets, liabilities and funds of the South African and US subsidiaries for the year ended 31 December 2023 are as below and solely represent trading between these subsidiary undertakings and Frontline AIDS.

Country	Name of subsidiary	Date of incorporation	Year end
South Africa	International HIV/AIDS Alliance South Africa	02 August 2018	31 December
USA	Frontline AIDS USA Inc	04 June 2019	31 December

			Assets $000	Liabilities $000	Funds $000
South Africa	International HIV/AIDS Alliance South Africa	02 August 2018	10	(10)	-
USA	Frontline AIDS USA Inc	04 June 2019	-	-	-

The registration number for the International HIV/AIDS Alliance South Africa is 2018 / 424466 / 08

The registration number for Frontline AIDS USA Inc is 84-2063978

The net reserves of these subsidiaries was nil as at 31st December 2023. The incoming resources of the parent Charity were $17.1 million with resources expended of $(18.2m).

Other than the remuneration of key management personnel disclosed in note 7, there were no related party transactions during the course of 2023.

11. Debtors

	2023 Group $000	2023 Charity $000	2022 Group $000	2022 Charity $000
Due from donors, including accrued income	1,894	1,894	1,935	1,934
Amount due from subsidiary companies	-	10	-	25
Advances to partner organisations	1,885	1,885	1,556	1,556
Other debtors	32	31	19	15
Prepayments	136	136	107	107
	3,947	**3,956**	**3,617**	**3,637**

Advances to partners made by the Charity take the form of concessionary loans. These loans are non-interest bearing and are repaid to the Charity in the form of services delivered by partners. The carrying amount of these concessionary loans in the Charity and Group are equivalent to the balance of advances to partners at the 2023 financial year end. The advances to partner balances have increased in 2023 from 2022. Management have reviewed and are comfortable that all of these balances are recoverable and none represent potential bad debts, other than those provided for as referenced in note 15.

12. Cash and cash equivalents

	2023 Group $000	2023 Charity $000	2022 Group $000	2022 Charity $000
Balances held by subsidiaries	9	-	25	-
Balances held by Country Office branches	-	-	-	-
Balances held by the Secretariat	10,560	10,560	11,838	11,838
Subtotal: Cash at bank and in hand	10,569	10,560	11,863	11,838
Short term deposits	-	-	1,000	1,000
	10,569	**10,560**	**12,863**	**12,838**

"Cash and cash equivalents" refers to funds held by the Charity for the delivery of donor-funded programmes. Cash and cash equivalents decreased in 2023, largely due to the Charity spending funds received in advance on its restricted programme work.

13. Creditors falling due within one year

	2023 Group $000	2023 Charity $000	2022 Group $000	2022 Charity $000
Trade creditors	465	465	416	410
Due to partner organisations	319	319	577	577
Other creditors	76	76	104	104
Tax & social security	112	112	91	91
Accruals	382	382	211	211
Deferred income (note 14)	7,312	7,312	8,073	8,073
	8,666	**8,666**	**9,472**	**9,466**

14. Deferred Income

	2023 Group $000	2023 Charity $000
Balance at 1 January 2023	8,073	8,073
Amount released to incoming resources	(9,981)	(9,981)
Amount deferred in the year	9,220	9,220
Balance at 31 December 2023	**7,312**	**7,312**

Deferred income includes cash amounts received under performance related grants and contracts for which qualifying expenses have not yet been incurred. The largest deferrals $1.5m on the Ukraine Mental Health programme, funded by Gilead, $1.5m for the Ministry of Foreign Affairs for the Netherlands funded programme READY and $1.3m for the WHO-funded Hepatitis C programme. It is forecast that these deferred income balances will be used in full in 2024.

15. Provisions

Provisions held by the Charity in 2023 have reduced by $66,000. Provisions were released against historic debts, which have now been written off. Provisions at 31 December 2023 stand at $90,000. These provisions represent potential bad debts, which the Charity is actively in the process of recovering.

Provisions	2023 $000
Balance at 1 January 2023	156
Release of provision	(156)
Charged to SOFA during year	21
Balance at 31 December 2023	**21**

16. Trustees' emoluments and reimbursed expenses

No Trustees were remunerated for their role during the year.

Travelling and accommodation expenses for Trustees attendance at meetings amounted were nil in 2023 (2022: $0). All Trustee meetings were held virtually in 2023.

No other transactions were entered into with the Trustees of the Charity.

17. Indemnity insurance

The Charity maintains a directors and officers insurance policy both to protect itself and indemnify the Trustees from the consequences of any neglect or default on the part of the Trustees, employees or agents of the Charity. This insurance is included in a Commercial Combined Package with an overall cost of $37,300 (2022: $46,500) for the period 1 January-31 December 2023.

18. Auditor's remuneration

	2023 $	2022 $
Fee for the statutory audit	54	51
Fees for other services:		
Other audits	-	-
Total fees, excluding VAT	**54**	**51**

19. Analysis of net assets between funds

Fund balances at 31 December 2023 are represented by:

	Restricted 2023 $000	Unrestricted 2023 $000	Total 2023 $000	Restricted 2022 $000	Unrestricted 2022 $000	Total 2022 $000
GROUP						
Tangible fixed assets	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Net current assets	-	5,829	5,829	-	6,852	6,852
Total net assets	**-**	**5,829**	**5,829**	**-**	**6,852**	**6,852**
CHARITY						
Tangible fixed assets	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Net current assets	-	5,829	5,829	-	6,852	6,852
Total net assets	**-**	**5,829**	**5,829**	**-**	**6,852**	**6,852**

20. Limited liability

The Charity is limited by guarantee, the liability of each member being limited to £1.

21. Taxation

Frontline AIDS is a registered charity and is therefore potentially exempt from taxation of its income and gains to the extent that they fall within Part ii of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Acts 1992. No tax charge has arisen in the year.

22. Obligations under operating leases

At 31 December 2023 the group had non-cancellable lease commitments as shown below:

	2023 $000 Land and buildings	2022 $000 Land and buildings
Due within one year	56	37
Due within one and five years	-	-
Due after five years	-	-
Total net assets	**56**	**37**

There are no non-cancellable lease committments due greater than one year for the Charity. The Charity relocated to a new head office in Brighton during the course of 2022. These head offices are on a six month rolling notice period.

During 2023, lease payments of $89,000 were expensed in the group (2022: $183,000).

23. Note to the cash flow statement

Reconciliation of cash flows from operating activities

	2023 $000	2022 $000
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(1,023)	(1,074)
Adjustments for:		
Depreciation charges	-	6
Dividends, interest and rents from investments	(336)	(51)
Provision for liabilities and charges (non-cash)	(136)	(196)
(Increase)/Decrease in debtors	(330)	(1,753)
(Decrease)/Increase in creditors	(806)	(800)
Net cash provided by (used in) operating activities	**(2,630)**	**(3,868)**

24. Specific donor disclosures

NETHERLANDS MINISTRY OF FOREIGN AFFAIRS:

READY+

In March 2021 the Charity was awarded USD 16,853,442 over the period 1st April 2021 to 31st December 2026 by the Embassy of the Kingdom of the Netherlands in Mozambique for the *Resilient and Empowered Adolescents and Young People* (READY+) Phase II project (Activity Number 4000004166). The key financial totals for the project are as follows.

	2021 USD	2022 USD	2023 USD	Total USD
Cash received during the year	2,912,962	3,923,389	4,311,001	11,147,352
Interest allocated	1,183	11,884	38,969	52,036
Expenditure incurred and income recognised in the accounts (note 3)	(2,165,916)	(3,613,223)	(3,794,097)	(9,573,236)
Balance carried forward (within deferred income, note 14)	**748,229**	**322,051**	**555,873**	**1,626,153**

Funds are subgranted to project partners in various currencies, relevant to their operations. The approximate USD equivalents of funds obligated and disbursed are as follows.

	2021 USD	2022 USD	2023 USD	Total USD
Maximum commitments assumed with partners through subgrants	2,096,394	2,830,746	3,132,502	8,059,642
Decommitments to partners - agreements ending 31st December	(425,324)	(404,570)	(299,875)	(1,129,769)
Commitments spent and claimed by partners	1,671,070	2,426,176	2,832,627	6,929,873
Funds disbursed to partners	(1,702,305)	(2,468,222)	(2,860,194)	(7,030,721)
Balance of commited funds yet to be disbursed	**(31,235)**	**(42,046)**	**(27,567)**	**(100,849)**

25. Financial instruments

Sections 11 and 12 of FRS 102 require the disclosure of the role that financial instruments have had during the year in creating or changing the risks that the Charity faces in undertaking its activities. The main financial risk the Charity is exposed to is foreign exchange risk, which applies because there is a mismatch between the currencies in which the Charity is funded and the currencies in which the Charity incurs expenditure and obligations.

The Charity manages foreign exchange risk in accordance with its foreign exchange policy, set out on page 86, which includes the use of forward contracts or options to reduce risk on significant foreign exchange exposures.

At 31st December 2023 the Charity had no foreign exchange instruments in place. Financial liabilities measured at fair value through the statement of financial activities is therefore nil, as reflected in the table below.

	2023 $000	2022 $000
Financial liabilities measured at fair value through the statement of financial activities	-	-
Carrying amount of financial assets/liabilities	**-**	**-**

26. Comparative movement in funds

	Balance at 1/1/22 $000	Incoming 2022 $000	Transfers 2022 $000	Outgoing 2022 $000	Balance at 31/12/22 $000
RESTRICTED FUNDS					
AIDS Foundation South Africa	-	2	-	(2)	-
Alliance for Public Health	-	809	-	(809)	-
Bonela	-	5	-	(5)	-
Dutch Government (BuZa)	-	3,586	-	(3,586)	-
Elton John AIDS Foundation	-	658	-	(658)	-
Expertise France	-	33	-	(33)	-
Ford Foundation	-	778	-	(778)	-
Foreign, Commonwealth and Development Office	-	1	-	(1)	-
Gilead Sciences Inc	-	273	-	(273)	-
Global Fund to Fight AIDS, Tuberculosis & Malaria	-	2,485	-	(2,485)	-
Irish Aid	-	58	-	(58)	-
New Venture Fund	-	129	-	(129)	-
Open Society Foundations	-	247	-	(247)	-
Rockefeller Brothers Fund	-	857	-	(857)	-
Swedish Government (SIDA)	-	1,798	-	(1,798)	-
The Archewell Foundation	-	107	-	(107)	-
UNESCO	-	69	-	(69)	-
Unitaid	-	91	-	(91)	-
ViiV Healthcare	-	27	-	(27)	-
Young Africa International	-	163	-	(163)	-
Total restricted funds	**-**	**12,176**	**-**	**(12,176)**	**-**
UNRESTRICTED FUNDS					
Contracts					
US Government (USAID)	-	-	-	-	-
Other contract income	-	557		(557)	-
Subtotal contracts		**557**		**(557)**	
Unrestricted grants (details below)		3,566			
Other unrestricted grant income					
Total grant income		3,566			
Other unrestricted income		115			
Total incoming resources on general fund		**3,681**			
General fund	4,800	3,681	1,058	(4,739)	4,800
Fixed asset fund	6	-	(6)	-	-
Exchange rate revaluation reserve	500	-	16	(16)	500
Programme Designated Reserve	2,620	-	(1,068)	-	1,552
Total unrestricted funds	**7,926**	**4,238**	**-**	**(5,312)**	**6,852**
Total funds	**7,926**	**16,414**		**(17,488)**	**6,852**

Unrestricted grants are as follows;

	2022 $000	2021 $000
Swedish Government (Sida)	2,950	3,642
Dutch Government (BuZa)	-	3,933
Open Society Foundations	300	-
Irish Aid	316	-
	3,566	**7,575**

REFERENCE AND ADMINISTRATIVE DETAILS

Frontline AIDS is a registered charity in England and Wales (registration number 1038860) and a company limited by guarantee registered in England and Wales with Companies House (registration number 2883774).

TRUSTEES	COMMITTEES
Nana Poku (Chair)	P
Pauline Hayes	P
Micheal Ighodaro	
Purnima Mane	A
Abby Maxman	F
Maya Mungra	F, P
Joan Nyanyuki	A

COMMITTEES	CHAIR
(A) Accreditation Committee	Chair: Joan Nyanyuki - Trustee Anuar Luna - Independent Member, Latin America Cindy Kelemi - Partner Representative, BONELA, Botswana Dr Purnima Mane – Trustee Dr Soe Naing - Partner Representative, Mahamate, Myanmar Rokhaya Nguer - Board Chair, ANCS, Senegal
(F) Finance and Audit Committee	Chair: Maya Mungra - Trustee Ian Goodacre – Independent member Robert Hardy – Independent member Abby Maxman - Trustee
(P) People and Reward Committee	Chair: Pauline Hayes - Trustee Maya Mungra - Trustee Nana Poku – Trustee

EXECUTIVE DIRECTOR
John Plastow (from April 2024)

Former EXECUTIVE DIRECTORS
Robin Gorna (from September 2023 to November 2023)
Lois Chingandu (from January 2023 to August 2023)

REGISTERED OFFICE	AUDITORS	BANKERS	SOLICITORS	
1a Isetta Square 35 New England Street Brighton BN1 4GQ	Crowe UK LLP 2nd Floor 55 Ludgate Hill London EC4M 7JW	Barclays Bank plc 1 Churchill Place Canary Wharf London E14 5HP	Bates Wells 10 Queen Street Place London EC4R 1BE	DMH Stallard 1 Jubilee Street Brighton BN1 1GE

The Frontline AIDS global partnership is made up of the following partners:

AIDS & Rights Alliance for Southern Africa (ARASA)
The AIDS Support Organization (TASO)
Africaid Zvandiri
African Sex Workers' Alliance (ASWA)
Alive Medical Services (AMS)
Alliance Burundaise Contre le SIDA (ABS)
Alliance for Public Health (APH)
Alliance Nationale des Communautés pour la santé (ANCS)
Alliance Nationale pour la santé et le développement en Côte d'Ivoire (Alliance Côte d'Ivoire)
Associação Comunitária Ambiente da Mafalala (ACAM)
Association de Lutte Contre le SIDA (ALCS)
Association Marocaine de Solidarité et Développement (AMSED)
Association tunisienne de lutte contre les maladies sexuellement transmissibles et le sida (ATL MST SIDA)
Anti-AIDS Association
Botswana Network on Ethics, Law and HIV/AIDS (BONELA)
Caritas Egypt
Centre for Supporting Community Development Initiatives (SCDI)
Co-ordinating Assembly of Non-Governmental Organisations (CANGO)
Corporación Kimirina
Education as a Vaccine Against AIDS (EVA)
Family AIDS Caring Trust Zimbabwe (FACT)
Forearms of Change to Enable Community Jordan (FOCCEC)
Frontline Global
Gays and Lesbians of Zimbabwe (GALZ)
Gender DynamiX
Global Network of Young People Living with HIV (Y+ Global)
Grupo de Incenivo a Vida (GIV)
Humsafar Trust
Initiative Privée et Communautaire pour la santé et la riposte au VIH/sida au Burkina Faso (IPC/BF)
India HIV/AIDS Alliance (Alliance India)
Instituto para el Desarrollo Humano (IDH)
Khmer HIV/AIDS NGO Alliance (KHANA)
LAMBDA - Mozambican Association for the Defence of Sexual Minorities
LEPRA Society
LVCT Health
MAHAMATE
MAMTA Health Institute for Mother and Child
Middle East and North Africa Harm Reduction Association (MENAHRA)
mothers2mothers
Networking HIV & AIDS Community of Southern Africa (NACOSA)
Organization for Social Services, Health and Development (OSSHD)
Paediatric-Adolescent Treatment Africa (PATA)
Pakachere Institute of Health and Development Communication
Promoteurs Objectif Zerosida (POZ)
Red de Mujeres Trabajadoras Sexuales de Latinoamérica y El Caribe (RedTraSex)
Red Latinoamericana y del Caribe de Personas Trans (RedLacTrans)
Red Nacional Sobre Droga & HIV/SIDA (UNIDOS)
Regional Psychosocial Support Initiative (Head Office)
Rumah Cemara
Soins Infirmiers et Developpment Communautaire (SIDC)
Sexual Minorities Uganda (SMUG)
Uganda Harm Reduction Network (UHRN)
Uganda Network of Young People Living with HIV/AIDS (UNYPA)
Uganda Youth Coalition on Adolescent SRHR and HIV (CYSRA)
Vasavya Mahila Mandali (VMM)
Via Libre
Youth Initiative for Drug Research, Information, Support and Education (YouthRISE Nigeria)
Zimbabwe Civil Liberties and Drug Network (ZCLDN)

We would like to thank all our donors for their contributions:

Alliance for Public Health, Archewell Foundation, Bill and Melinda Gates Foundation, Children's Investment Fund Foundation, Elton John AIDS Foundation, Expertise France, Ford Foundation, Gilead Sciences Inc, Government of Ireland (Irish Aid), Levi Strauss Foundation, Netherlands Ministry of Foreign Affairs, New Venture Fund, Open Society Foundations, Rockefeller Brothers Fund Foundation, Swedish International Development Cooperation (Sida), the Botswana Network on Ethics, Law and HIV/AIDS (BONELA), the Global Fund to Fight AIDS, Tuberculosis and Malaria, Ugandan Key Populations Consortium, United States Agency for International Development (USAID), ViiV Healthcare, Waci Health, World Health Organization, Young Africa International.

FRONTLINE AIDS

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Frontline AIDS

England & Wales - Charity number 1038860

Accounts

FRONTLINE AIDS

HIV, HUMAN RIGHTS & JUSTICE



2022

REPORT AND ACCOUNTS

ABOUT FRONTLINE AIDS

Frontline AIDS wants a future free from AIDS for everyone, everywhere. Around the world, millions of people are denied HIV prevention, testing, treatment and care simply because of who they are and where they live.

As a result, 1.5 million people contracted HIV in 2021 and 650,000 died of an AIDS-related illness.

Together with partners on the frontline, we work to break down the social, political and legal barriers that marginalised people face, and innovate to create a future free from AIDS.



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Registered company number
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LETTER FROM OUR CHAIR



The Universal Declaration of Human Rights, adopted 75 years ago out of the ashes of the Second World War, was founded on the belief that every person has fundamental rights that should be universally protected. In 2022, from Ukraine to Uganda to the United States, those rights were under attack. And it is the people who are already marginalised who are bearing the brunt of the impact.

HIV and human rights are inextricably linked. Stigma and discrimination, inequality and violence against women and girls, denial of sexual and reproductive health and rights, misuse of criminal law, and punitive approaches remain among the main barriers to an effective HIV response.

Globally, the number of new HIV infections dropped only 3.6% between 2020 and 2021. This is the smallest annual decline in new infections since 2016, with Eastern Europe and Central Asia, the Middle East and North Africa and Latin America all seeing annual increases over the past decade. Despite only comprising 5% of the population, marginalised people — including men who have sex with men, transgender people, sex workers and people who use drugs — and their intimate partners make up 70% of new infections globally.

Targeting marginalised members of society with HIV services is particularly challenging, given policies in many parts of the world that harshly criminalise those communities most impacted by HIV. These are laws that not only violate human rights but are impossible to enforce without undermining the values of democracy and good governance.

In 2022 we witnessed further erosion of the rights of women when in June, the US Supreme Court overturned the 1973 Roe vs. Wade legal ruling. This has far-reaching consequences on sexual and reproductive health for the rest of the world and for the rights, hopes and futures of girls and women. This is of particular concern in sub-Saharan Africa, where fundamentalist religious groups are gaining influence, at a time when adolescent girls and young women are twice as likely to be living with HIV as their male counterparts.

Despite the enormity of these challenges, we witnessed the incredible resilience of communities and our partners, who continue supporting HIV programming and broader community responses. HIV doesn't exist in a vacuum and it is critically important to strengthen the communities, institutions and systems that protect our rights in the context of existing human rights threats, anticipated future pandemics and humanitarian emergencies. We must continue to promote innovative solutions to aid resilience and preparedness.

We call upon governments, multilaterals, donors and civil society to work alongside marginalised communities to take a stand against the laws that criminalise their innate qualities, their health status and their lives.

In 2022, Frontline AIDS said goodbye to our Executive Director Christine Stegling, following her appointment to UNAIDS in January 2023. UNAIDS is a vital partner in Frontline AIDS' work, and we are confident that Christine's expertise and skills will continue to make a real impact for marginalised people. We are grateful to Acting Executive Director Lois Chingandu for her vision and steadfast leadership during this period of transition.

While change brings challenges, it also creates opportunities for growth and development. With a new executive director taking the helm in 2023, we are excited for the vision and energy they will bring to achieving our mission to end AIDS by 2030.

Despite all the changes that last year brought, I am incredibly proud of what we have achieved. In 2022, our partnership reached more than 10.8 million people and worked with 1,163 community-based organisations around the globe.

As a global partnership that is open to everyone, we can only do what we do – and achieve what we want to achieve – by working with partners, from grassroots community groups to national governments in over 60 countries. Our partners drive change where it matters, shaking up the status quo and making a noise on issues the world often chooses to ignore.

Thank you for standing alongside us.

Professor Nana Poku
Chair of the Board of Trustees



Psychologist Haida Delbani provides counselling and free HIV tests at her clinic in Beqaa Valley, Lebanon

STRATEGIC REPORT


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©Frontline AIDSTony Kawimbe/Arete/2020


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WHO WE ARE AND WHAT WE DO



©Frontline AIDS/Diego Ibarra Sánchez/2023

WHO WE ARE AND WHAT WE DO

WHO WE ARE

Frontline AIDS ('the Charity') is registered with the Charity Commission for England and Wales. The Charity functions as the coordinating body for our partnership, connecting and convening organisations and galvanising action on AIDS by identifying and fostering innovation, sharing knowledge and learning, building sustainable community systems, delivering community-led programmes and maximising the effectiveness of the partnership (referred to throughout this report as 'the Frontline AIDS partnership', 'the global partnership' or simply 'the partnership').

WHY WE EXIST

Our vision is a future free from AIDS for everyone, everywhere. Around the world, millions of people are denied HIV prevention, testing, treatment and care. As a result, 1.5 million people contracted HIV in 2021 and 650,000 died of an AIDS-related illness.

Our mission is to break down the social, political and legal barriers that marginalised people face, and innovate to create a future free from AIDS.

WHO WE WORK WITH

We work with marginalised people who are denied HIV prevention, treatment and care simply because of who they are and where they live. This includes people living with HIV, sex workers, people who use drugs, transgender people, gay men and other men who have sex with men, as well as adolescent girls and women.

WHERE WE WORK

We work in countries most affected by HIV and in countries with emerging epidemics. We use analytical tools to assess the incidence, drivers, and impacts of HIV (as well as co-infections such as tuberculosis and hepatitis C) among marginalised people, the human rights context, and the degree of openness for civil society voices. This enables us to invest in tailored solutions to help end AIDS in Africa, Asia, Eastern Europe, Latin America, and the Caribbean. Together, the partnership spans approximately 60 countries.

WHAT WE DO

We innovate to address the social, cultural, legal and economic drivers that leave marginalised people vulnerable to HIV. Alongside our high-quality programmes for HIV and sexual and reproductive health and rights (SRHR), we strengthen health and social protection systems, challenge legal and policy decisions that marginalise people, tackle gender inequality, stigma and discrimination, and strengthen civil society organisations (CSOs) to deliver for their communities.

HOW WE WORK: OUR PARTNERSHIP

The Frontline AIDS partnership is made up of around 60 partners and is the world's largest collective of civil society organisations (CSOs) working to end HIV and AIDS. We recognise that no single organisation can end AIDS alone. So, as a global partnership, we work collectively, bringing our combined skills and experience in HIV, health and human rights to address the challenges that drive the epidemic.

This decentralised approach necessitates that we do development differently, ensuring power sits locally and nationally, rather than with international organisations. That is why we co-created the Partnership Council to oversee the quality, effectiveness and further evolution of the Frontline AIDS partnership and its delivery of the Global Plan of Action. This is led by our strategic partners, drawing on the experience, expertise and legitimacy they have developed over nearly three decades of working with people living with HIV and those who are most affected.

more about our partnership, see page 10 - 15.



Frontline AIDS staff in Brighton in October 2022

FRONTLINE AIDS CONVENES, CONNECTS AND CATALYSES THE GLOBAL PARTNERSHIP TO:

- **Galvanise action** on the complex intersections of HIV, COVID-19, mental health, economic justice, climate justice, sexual rights, gender and racial equality among the most marginalised communities in some of the most hostile environments worldwide, leveraging our global position to amplify their power.
- **Deliver bold, innovative solutions** on the many barriers that prevent progress on ending AIDS – including COVID-19, poverty and mental health – by connecting partners to funding, increasing their influence in global policy spaces, and creating the links that make resources go further for long-lasting change.
- **Strengthen community health systems and civil society organisations** to adapt and deliver large-scale HIV and health programmes, respond to emerging pandemics, mitigate the impacts of COVID-19 on the marginalised people who are marginalised and advocate for more effective and just national health responses.

At the centre of this is our ability to leverage the power of the Frontline AIDS partnership to achieve scale, impact and influence – and to deliver a strong return on funders' investments.

OUR COMMITMENT TO BECOMING AN ANTI-RACIST ORGANISATION

We recognise that becoming an anti-racist organisation is a journey. In 2022, we continued to hold ourselves accountable and work towards this goal, recognising the need for systemic change.

We continued to build a common understanding of how racism impacts our lives – personally and professionally – and opened up spaces for people to have conversations about race and racism, and to feel confident in doing so. In 2022, Frontline AIDS conducted an anti-racism survey to evaluate staff experiences of the Dialogues and Courageous Conversations and measure any changes from 2021 in terms of staff understanding, and confidence. The survey findings were consolidated in the *Discovery Report 2022*.

To address these findings, all staff attended dialogues, facilitated by an external consultant, to discuss the findings of the report and anti-racism at both an individual and institutional level. Drop-in learning sessions were also provided for those who wished to increase their understanding of concepts around race and engage in the dialogues with increased confidence.

Key insights from the report include that:

100% of staff are confident that Frontline AIDS' commitment to anti-racism is genuine, compared to 81% in 2021.

89.2% of staff feel more comfortable engaging in conversations on anti-racism with colleagues, compared to 53.1% in 2021.

78.4% of staff have confidence in leadership to create an anti-racist workplace, compared to 49% in 2021.

To ensure that Frontline AIDS is a safe and supportive place to work for all staff and the communities of marginalised people they work with and for, we trained staff members in the UK, South Africa and Lebanon to act as a point of contact for colleagues who require signposting to safeguarding and equality policies.

Staff who identify as Black or a person of colour have a safe-space group, which is a bi-weekly, virtual drop-in session. All staff can access a dedicated anti-racism Teams channel to share reflections and information.

The recommendations outlined in the *Discovery Report 2022* will continue to guide us in our journey to becoming an anti-racist organisation. We remain committed to challenging ourselves, listening, learning, and taking concrete actions to ensure Frontline AIDS is an inclusive and equitable workplace for everyone.

GLOBAL PARTNERSHIP FOOTPRINT 2022

IN 2022 THE FRONTLINE AIDS GLOBAL PARTNERSHIP[1]:

REACHED OVER 10.8 MILLION PEOPLE WITH SEXUAL AND REPRODUCTIVE HEALTH AND RIGHTS INTERVENTIONS (54% FEMALE, 45% MALE, 0.5% NON-BINARY)

10.8 MILLION





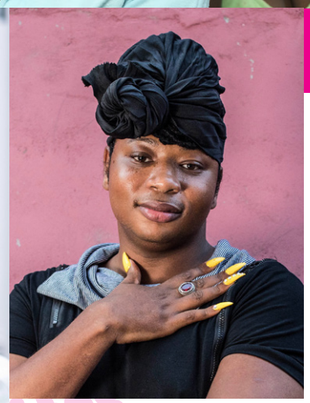


PROVIDED FINANCIAL OR TECHNICAL SUPPORT TO 1,163 COMMUNITY-BASED OR COMMUNITY-LED ORGANISATIONS

1,163







[1] The figures presented here are based on data reported by 41 partner organisations and Frontline AIDS

TOGETHER WE ARE STRONGER
THE POWER OF PARTNERSHIP



Frontline AIDS/Sarah Waiswa/2022



©Frontline AIDS/2022

The Frontline AIDS partner meeting, co-hosted with LVCT Health, in Nairobi, Kenya in November 2022

Frontline AIDS – Report and Accounts 2022

TOGETHER WE ARE STRONGER
THE POWER OF PARTNERSHIP

The fight to end AIDS by 2030 needs a truly global response. Through our partnership of committed leaders, implementers and activists, we drive change to end inequalities and ensure marginalised people have access to the services they want and need.

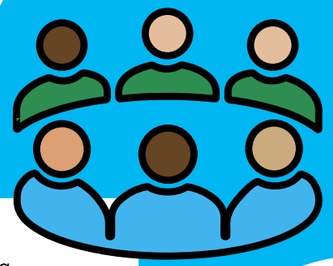
Our engagement with partners has never been stronger. It is truly a partnership built on solidarity and a common purpose, and we will continue to transfer power and resources to our partners in other regions while actively challenging racism within our own organisation and in the development sector.

Establishing the Frontline AIDS' Partnership Council, a steering committee made up of 11 Strategic and Associate Partners, has taken this transfer of power one step further. The Partnership Council oversees the quality, effectiveness and further evolution of the Frontline AIDS partnership, enabling us to grow and expand to new countries and areas of expertise.



""Frontline AIDS has played a critical role in bringing together organisations that implement similar programmes to learn from one another. Frontline has continuously identified opportunities to plug in partners and platforms for advocacy."

Dr Lilian Otiso, LCVT Health, Kenya



"We are extremely grateful for a meaningful and great partnership with Frontline AIDS. It is really doing development differently, engaging partners in decision making and finding solutions together."

Dr Pasquine N. Ogunsanya, Alive Medical Services, Uganda



"Our relationship started in 2004 and we have learnt a lot since then. What's different about Frontline AIDS compared with other organisations is they really support their partners to grow. As well as teaching their partners, they open up opportunities for them. They also listen to the challenges their partners face and they try to find the solutions, or the opportunities that will lead to solutions."

Nadia Badran, SIDC, Lebanon





"We have been working together for more than 25 years and the partnership is very important to us. We are a strong network of more than 60 organisations from around the world, with the same dream to end AIDS by 2030. We have different areas of expertise. It means that if I don't have experience of a specific aspect of good practice there might be someone else, in Ecuador or Ukraine for example, who does. Through partnership we can support each other and we can share our experience and processes with stakeholders, including government."

Choub Sok Chamreun, KHANA, Cambodia

"There has been so much significant learning and innovation through this partnership. There's no substitute for collective working – and this Partnership Council brings us together. We can see that people from different regions are often having similar problems and we can work together to solve them, sharing our insight and understanding."

Dr Sunil Mehra MAMTA, India





"It's important to be a part of the partnership to show the reality and improve the conditions in which sex workers work, as currently sex work is a risk. The support from Frontline AIDS to show this reality is welcome. Financial and political support is important and having a partnership organisation behind you gives you legitimacy."

Maria Lucila Esquivel, Redtrasex, Latin America

INTRODUCTION

Our focus in 2022 has been on four key areas, which are at the core of our mission to end AIDS by 2030:

- ADDRESSING THE CRISIS IN HIV PREVENTION
- SAFEGUARDING HUMAN RIGHTS: COMMUNITIES ON THE FRONTLINE
- BREAKING DOWN BARRIERS THROUGH INNOVATION
- BUILDING A SAFE AND SUSTAINABLE FUTURE

In this report, we will provide updates on our efforts and those of the Frontline AIDS partnership in each of these areas and highlight the significant developments that have taken place in 2022.



Frontline AIDS/Tony Kawimbe/Arete/2020



Frontline AIDS/Keoma Zec 2020

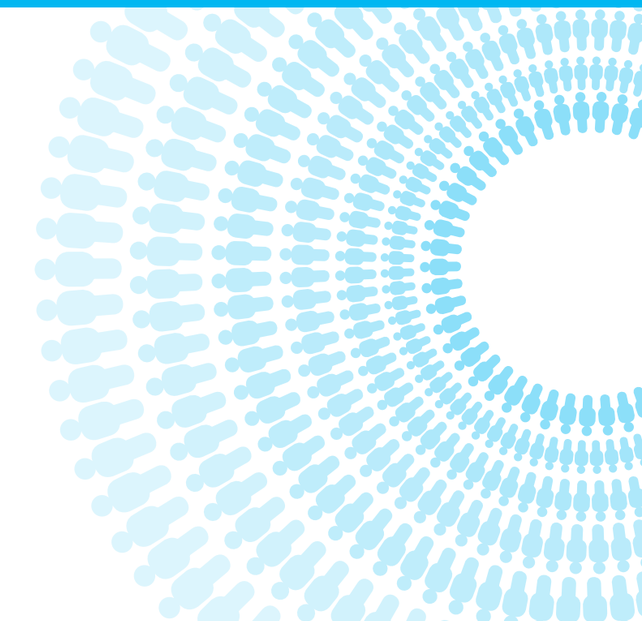
ADDRESSING THE CRISIS IN HIV PREVENTION

The epidemic is not over – far from it. Data in 2022 revealed that 1.5 million people acquired HIV the previous year, one million more than the global target.[2] Women and girls accounted for 49% of new infections, rising to 63% in sub-Saharan Africa.

These figures make it clear. Despite progress over the past decade in many parts of the world, we continue to face a crisis in HIV prevention.

WHAT WERE SOME OF THE CHALLENGES WE FACED IN 2022?

- **CRIMINALISATION OF MARGINALISED COMMUNITIES,** which stops many people from accessing HIV prevention services.
- **A GLOBAL BACKLASH AGAINST THE RIGHTS OF WOMEN AND LGBTQ+ PEOPLE,** driven by conservative populists and set against the backdrop of the overturn of Roe vs Wade. This remains a huge stumbling block to comprehensive sexuality education (CSE), access to abortion, contraception, gender equality and adolescent health –all of which affect HIV prevention.
- **A LACK OF AWARENESS OF THE IMPORTANCE OF CSE FOR HIV PREVENTION,** compounded by opposition from fundamentalist religious groups.
- **LIMITED AND RESTRICTED FUNDING.** The long-term impacts of the COVID-19 pandemic continue to squeeze domestic budgets, and donors face competing priorities, such as the war in Ukraine and other humanitarian crises. Investment in HIV prevention is now declining in some countries. Such environments compromise the affordability of new prevention technologies (see boxed section).



©Frontline AIDS/ Quinn Ryan Mattingly/ 2021

2 UNAIDS (2022), *In Danger: UNAIDS Global AIDS Update 2022*. Geneva: Joint United Nations Programme on HIV/ AIDS.

HOW IS FRONTLINE AIDS AND THE PARTNERSHIP MAKING A DIFFERENCE?

Holding governments to account

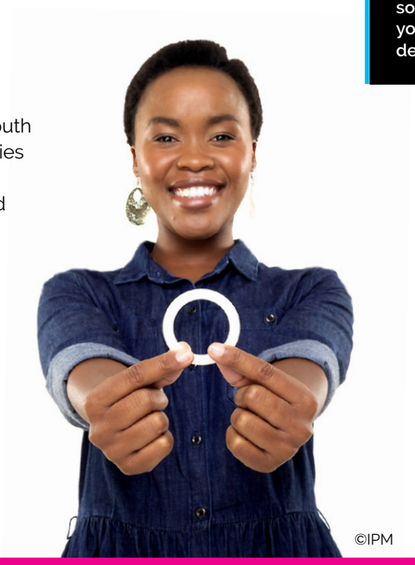
Frontline AIDS has not only sounded the alarm with donors and governments but transformed this concern into action. As a result of our collective advocacy work, there has been a marked shift in the prioritisation of prevention by critical actors in the global HIV response.

In 2022, Frontline AIDS worked with community-based organisations in seven countries to develop country-specific milestones under the HIV Prevention Road Map 2025. These milestones were discussed with National AIDS Councils to include in new or updated plans that hold governments responsible for progress. This is an important step which will enable advocates to monitor progress more effectively and hold their governments to account.

Advocacy towards national governments continued throughout 2022 with a focus on access to pre-exposure prophylaxis (PrEP) lowering the age of consent, providing comprehensive sexuality education (CSE) in schools, amending clinical guidelines and addressing structural barriers. With the support of Frontline AIDS, partners in South Africa influenced the government's multi-sectoral strategies for young women and girls to address South Africa's gender-based violence epidemic. Partners also continued to advocate for the decriminalisation of sex work which, if passed, will be a first for Africa.



Merci Niyibeshaho is a youth advocate in Kenya working to challenge the social norms that exclude young women from decision making spaces



NEW PREVENTION TECHNOLOGIES

There are more ways than ever to prevent HIV, including **post-exposure prophylaxis (PEP), pre-exposure prophylaxis (PrEP), microbicides and HIV treatment-as-prevention**, while vaccines are still being explored. Investments in developing and rolling out such new technologies are key to reducing HIV globally. Frontline AIDS is working with partners, supporting advocacy efforts to make these technologies more widely available, accessible, and affordable.

- **The dapivirine ring** is the world's first, woman-controlled, long-acting prevention tool. It was recommended by the WHO in January 2021 and has received regulatory approval in Lesotho, South Africa and Zimbabwe. It is currently under regulatory review in Botswana, Kenya, Malawi, Namibia, Rwanda, Tanzania, Uganda, and Zambia.
- **Cabotegravir-LA** (CAB-LA) is a new form of long-acting PrEP that is injected intramuscularly every two months to prevent HIV. It was recommended by the WHO in 2022 and has received regulatory approval in Australia, the United States and Zimbabwe. It is currently under regulatory review in Botswana, Brazil, Kenya, Malawi, Namibia, Rwanda, South Africa and Uganda.
- Frontline AIDS is working with partners on consistent messaging on undectable = untransmissible (U=U)and the importance of treatment for preventing new HIV infections. There are significant gaps in access to viral load testing in some countries, so we are working with partners to advocate nationally to change this, and to promote U=U messaging and increase adherence support.
- With the WHO soon releasing revised PEP guidelines, Frontline AIDS will work with partners to advocate for the uptake of, and adherence to, PEP as an HIV prevention method.

Driving equitable access to new HIV prevention technologies

In 2022 we continued discussions with the AIDS Vaccine Advocacy Coalition – a major player in the HIV prevention space – to formalise a partnership that focuses on the Global Prevention Coalition and the roll-out of new prevention technologies (NPTs).

Our partners called for more information on the dapivirine ring, so we hosted calls to increase understanding and share learnings about this tool. This helped our partners broaden access to NPTs in 2022. Following regulatory approval in South Africa and Kenya, advocacy from NACOSA and LVCT Health resulted in the dapivirine ring being included in PrEP guidelines in both countries, while ongoing advocacy efforts by Alive Medical Services (AMS) and others led the Ugandan Government to approve the use of the ring. We've also developed a closer relationship with the Population Council, the body responsible for overseeing regulatory approval and roll-out of the ring, to look at how this tool can be integrated into existing SRHR services.

Long-acting injectable cabotegravir (CAB-LA) is another potential game-changer as it offers a safe and highly effective additional PrEP choice. We joined UNAIDS and civil society partners to urge ViiV, the pharmaceutical company that produces CAB-LA, to reduce the cost of the medication for marginalised populations. In response, ViiV announced in July that it would create a patent pool for CAB-LA, which will allow generic manufacturers to produce low-cost versions of the drug. Frontline AIDS will continue to input on ViiV's wider access strategy.

In Malawi, our partner Pakachere has been pushing the government to accelerate access to CAB-LA for marginalised groups most affected by HIV and is working directly with the Ministry of Health to develop protocols so that implementation trials can begin in earnest.

A seat at the table for young people and people most at risk of HIV

Empowered for Change (E4C) are young advocates who are helping to address the prevention crisis. In 2022, they continued to be instrumental in securing positive changes in districts in Kenya and Uganda. In Uganda, there was a marked increase in the reporting of gender-based violence after E4C advocates held community and stakeholder sensitisation sessions, and there was a greater uptake of SRH services in Kenya. In both countries, young people and people from marginalised groups most affected by HIV have been included in district-level health councils and meetings, giving them the power to oversee decisions that impact their health and well-being.

The E4C consortium includes LVCT Health in Kenya, the Uganda Youth Coalition on Adolescent SRHR and HIV (CYSRA) and Public Health Ambassadors Uganda (PHAU). Their successful community-based programme for young advocates is a result of the capacity strengthening and technical support they received from PITCH, a programme we co-led between 2016 and 2020, demonstrating the long-term impact of our support.

In June 2022, Frontline AIDS supported the READY+ consortium to bring together over 100 youth advocates to discuss their priorities ahead of the International AIDS Conference. Y+ advocates used the outcome statement from this meeting to influence the Montreal Youth Force's official Youth Declaration statement. The Frontline AIDS team also supported the development of READY Academy modules on advocacy and CSE, and successfully delivered them to over 30 youth advocates in Johannesburg (for more on the READY Academy, see page 25).

"Continued investment in research is needed to fill the HIV prevention gap for women and give them the options they need to protect themselves from HIV."

→ **Winnie Byanyima, Executive Director of UNAIDS**





"CSE has enabled me to make informed decisions and it gives me a level of control over my life, over my body and over my future."

→ **Adek Bassey, Youth Advocate, Nigeria**

Community-led action on HIV prevention

Frontline AIDS is among a handful of civil society organisations (CSOs) recognised as experts by the Global Fund. This ensures the views and experiences of marginalised communities are heard at global level. We have helped create key performance indicators (KPIs) to monitor the implementation of the Global Fund's new strategy, and contribute to technical teams for HIV prevention, community systems strengthening and community engagement and leadership. With our partner organisations we also provided expert input to help develop the Global Fund's technical guidance for the upcoming grant cycle (New Funding Model 4) on key populations, adolescent girls and young women and community system strengthening.

In response to the gaps in Global Fund reporting on community responses, Frontline AIDS co-led the development of KPIs to measure community contribution. We also provided an expert, holistic view on the progress countries are making to build mature systems to measure and integrate community responses. This was the first time the Global Fund introduced a KPI on community systems and responses, and it's a significant first step.

Throughout 2022, Frontline AIDS worked with Lambda and TRANSformar to conduct a rapid assessment of transgender people in Mozambique. This has led to a package of services for transgender people being developed and implemented for the first time in the country, which has been funded through Global Fund grants.

Bringing community voices to the global stage

We engaged UN agencies, global institutions and regional bodies in 2022 and urged them to listen to the experiences of communities most affected by HIV and take action on the HIV prevention crisis.

In 2022, we successfully put forward Martha Clara Nakato, a youth advocate from Uganda, to the UNAIDS Programme Coordinating Board NGO delegation. The delegation plays a key role in setting the agenda and making decisions that guide our shared work. Martha was able to persuade the delegation to support a final decision point on CSE – the first time this had ever been achieved.

Frontline AIDS met with the regional director of UNAIDS in Johannesburg, to present compelling evidence on accountability and discuss ways we can work together to achieve country HIV Prevention Road Maps in each East and Southern African (ESA) nation. Following that meeting, each UNAIDS country office in the region worked with our coalitions and partners, resulting in greater country-level engagement led by civil society organisations (CSOs).

We also strengthened our relationship with UNESCO and co-hosted the first online global symposium on CSE with youth advocates from eight countries.



© Frontline AIDS/ Steven Chikosi/ 2020

HIV TRANSMISSION DECRIMINALISED IN ZIMBABWE

Criminalising HIV transmission is ineffective and discriminatory, and it undermines efforts to prevent HIV infections.

Youth advocates ZY+ were part of the core advocacy team that made this happen. The aim of this coalition is to create space for Zimbabwean civil society to act as a watchdog and respond to gross rights violations of marginalised communities most affected by HIV. As part of this advocacy campaign, ZY+ also worked with the National AIDS Council, the Ministry of Health and Child Care, the Ministry of Justice, Legal and Parliamentary Affairs, and the Zimbabwe National Network of People Living with HIV to create a more people-centred approach to the HIV response. With support from the READY+ consortium, ZY+ effectively documented young people's lived experiences, collected data to inform advocacy and continuously engaged policy and decision-makers to build evidence. All of this helped forge a path to decriminalisation.

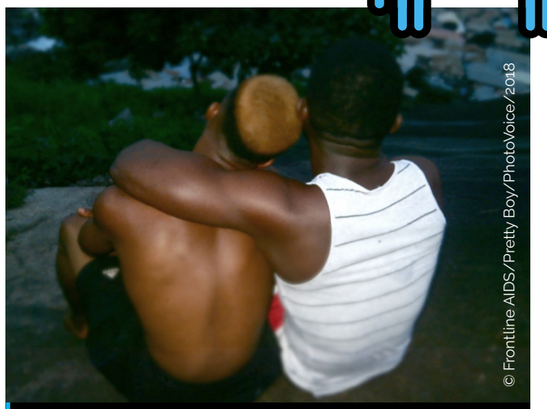
OUTCOME: **In 2022, in a historic move, Zimbabwe's parliament overturned the law that criminalised HIV transmission.**

SAFEGUARDING HUMAN RIGHTS: COMMUNITIES ON THE FRONTLINE

Criminalisation, stigma and discrimination stop people from accessing lifesaving HIV services. For as long as these things exist, marginalised communities most affected by HIV are best placed to monitor the rights-related barriers to services they experience. Marginalised communities must be enabled to collect data and have a say in the decisions that affect them, rather than relying solely on external rights recording mechanisms that may not have the same level of contextual knowledge. Community-led monitoring (CLM) systems are effective because they use local knowledge and leadership to successfully implement human rights-based monitoring programmes. They are trusted by people who are marginalised because they have strong connections within these communities.

WHAT WERE SOME OF THE CHALLENGES WE FACED IN 2022?

- **A RISE IN ATTACKS ON LGBTQ+ PEOPLE,** particularly in Eastern Africa, where anti-rights rhetoric is often used as a political tool by leaders during election times.
- **HUMAN RIGHTS ABUSES PERPETRATED BY STATE-ACTORS** acting in line with criminalisation legislation and policy.
- **THE CHALLENGE OF SCALE-UP.** The levels of Global Fund funding for CLM will either be maintained or reduced. This means scale-up is unlikely to be achieved in any country, unless countries commit more funding through their domestic resources and national grants, or funding is found elsewhere.



© Frontline AIDS/Pretty Boy/PhotoVoice/2018

"We are born equally. We do not choose our sexuality or who to love. Being gay is not the disease, hate is." Nigeria.

RIGHTS, EVIDENCE, ACTION - REACT

We are expert at providing tools for practical human rights and HIV work, including developing monitoring tools for human rights violations and supporting and implementing human rights and HIV programmes at scale.

In 2014, we developed a unique ommunity-based human rights monitoring system called Rights Evidence Action (REAct). Since its inception, 272 organisations in 36 countries have used REAct to record data about human rights violations, and provide and refer people to health, legal and other public health services. REActors are community members trained to listen and document information from people who have experienced rights violations, enter it into a centralised data system (DHIS2) on a smartphone, tablet or computer and refer people to other services if they need them. The data collected is analysed every month and used for advocacy action. This data plays a key role in informing human right-based HIV policy and programming at national, regional and international levels.

The majority of CLM focuses on experiences in service facilities e.g. customer satisfaction. This is important for identifying key barriers to HIV service access and continuity at the facility level and deploying innovative solutions to address these barriers.

However, Frontline AIDS takes a complementary approach, with a focus on capturing occurrences of stigmatising and discriminatory behaviours against key and marginalised populations, articulated as violations of human rights. REAct also captures those violations that are perpetrated by others outside health care facilities in places including but not limited to:

- the workplace
- the home
- schools
- community settings
- other public service facilities – immigration, police

Frontline AIDS partners provide a response to these cases of human rights violations, for example health, legal and gender-based violence services.

HOW IS FRONTLINE AIDS AND THE PARTNERSHIP MAKING A DIFFERENCE?

Emergency and ongoing human rights responses

Responding quickly to discrimination and violence is critical for a rights-centred HIV response. It helps prevent transmission and generates evidence to inform access to justice and wider advocacy. In 2022, as communities continued to feel the impact of COVID-19 and of anti-rights movements, mechanisms for emergency response were needed more than ever.

Our Rapid Response Fund (RRF) has been providing emergency grants since 2016, supporting LGBTQ+ people who are facing human rights abuses to continue accessing HIV services in times of crisis. Frontline AIDS recently received a grant from the Elton John AIDS Foundation to continue to tackle structural barriers and to expand community-led human rights monitoring. In 2022, Frontline AIDS was able to provide emergency response grants to 16 organisations in 10 countries.

The localisation of in-country emergency responses also got underway in five countries and with seven organisations across Africa.

In South Africa, there is a growing recognition that people from marginalised communities who report human rights violations need access to justice. In the absence of access to justice, people are unable to have their voice heard, exercise their rights, challenge discrimination, or hold decision-makers accountable. Findings from the REAct project implemented by the AIDS Foundation for South Africa (AFSA) showed there were insufficient funds to make this happen. As a result, the Global Fund and the South African Country Coordinating Mechanism (CCM) agreed to increase funding so that marginalised people who report human rights violations through REAct can access justice.

"When it comes to sexual violence, there's a time factor that is really critical. You want to get them as early as possible to a facility to get PrEP, to gather evidence (...) If a response is not provided within the first 72 hours, that can be detrimental to the well-being of the survivor and their chance at getting justice."

Toyin Chukwodozie, Executive Director of EVA, Nigeria



Strengthening our global advocacy presence

In 2022, we proactively grew our expertise on translating the data collected through REAct and the Rapid Response Fund (RRF) into effective advocacy that achieves change, nationally and globally.

In conjunction with our partners Alliance for Public Health (APH) in Ukraine and Gender Dynamix and AFSA in South Africa, we developed *Protectors or Perpetrators?*, a report based on REAct data which lays bare how unlawful policing impacts on human rights, access to justice and the HIV response as well as the resilience and courage of marginalised people and communities in the face of persistent stigma, discrimination and violence. The report sets out six actions for key duty bearers that are critical to ending unlawful policing practices against people living with HIV and marginalised communities, and dismantling the wider human rights barriers that are damaging the HIV response.

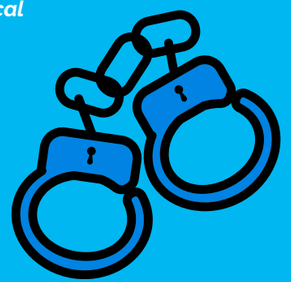
Following a submission to the Office of the High Commission for Human Rights, which sought to emphasise the need for donors and governments to prioritise and bolster investment in CLM systems, we were pleased to see recommendations to support community-led human rights monitoring systems in the subsequent UN High Commissioner for Human Rights report.

Frontline AIDS also made a successful submission to PEPFAR's Health Equity dialogue. Our partners secured language on community-led monitoring (CLM) to include prevention and human rights monitoring in a set of recommendations to transform service delivery for communities most affected by HIV.

TOWARDS POLICY CHANGE AND THE DECRIMINALISATION OF DRUG USE IN MOROCCOO

Stigma and discrimination against people who use drugs is widespread in Morocco, including psychological and physical mistreatment by police officers.[3]

In Morocco, people incarcerated for drug offences make up 69% of those in pre-trial detention. For many years, harm reduction organisations have been advocating for drug use to be decriminalised and seen as public health issue rather than a criminal act. In 2022, through many programmes and interventions and a contribution from the Global Fund-supported Nadoum programme, harm reduction organisations have taken advantage of the introduction of the new cannabis production law. The law legalised the medicalised and industrialised used of cannabis and is being used as an entry point to work towards the decriminalisation of all drug use. They have been working closely with various law enforcement agencies in this effort.



OUTCOME: As a result of the work done by harm reduction organisations in Morocco, there is evidence of a positive relationship between law enforcement and civil society organisations (CSOs). Now, when the police arrest someone with drugs, they reach out to harm reduction organisations to confirm if the individual is a beneficiary of their services. If confirmed, the individual is immediately released without bail. Harm reduction organisations in Morocco plan to work with law enforcement and other stakeholders to establish this approach as official policy. The ultimate goal is to ensure that the human rights of people who use drugs are protected, both in practice and in policy.

Using REAct to advocate for policy and programming reforms

Throughout 2022, our partners were increasingly strengthening evidence about human rights barriers to inform their own programming and advocate for policy and programming reforms.

- **SIDC in Lebanon analysed its REAct data and used it to set priorities, including making recommendations for policy reforms to address evidenced human rights violations**
- **NESS in Tunisia conducted the first quantitative study on migrants' access to healthcare services in the country, with support from the Global Fund Country Coordinating Mechanism and other national stakeholders. The study led to an advocacy note being developed on how to improve the access of people from vulnerable migrant groups to HIV prevention, care and human rights support services**
- **BONELA used 2022 REAct data to inform the finalisation of the organisation's 2022-2025 strategic direction in human rights programming and advocacy work on a national, regional and global scale**
- **CYSRA and PHAU in Uganda, BONELA in Botswana and LVCT Health in Kenya used their REAct data to sensitise state perpetrators of rights violations, such as healthcare providers and police officers, and to engage in legal literacy dialogues with community members on critical issues**
- **Data analysed from the E4C programme by LVCT Health in Kenya found multiple cases of child marriage. In response, LVCT Health held community dialogues to explore the issue further and hopes to develop a programme to reduce child marriage as a result.**

Strengthening our technical assistance role to support partners

In 2022, the REAct gender module that was developed in 2021 was integrated into the wider REActor training curriculum. This means that gender considerations are no longer treated as a separate topic but are included in the general training. The updated curriculum was piloted in Lebanon and Jordan, and the feedback received from this testing was incorporated into the curriculum's final version.

With our partners, we also conducted a pilot data-quality audit to examine and ensure the accuracy and reliability of the REAct data that is collected and stored on the Frontline AIDS' data management and reporting system. The audit involved identifying the strengths, areas for improvement and best practices of each organisation and making recommendations on how to maintain high-quality data. This was carried out with E4C partners[6].

We facilitated a learning and sharing workshop and created a 'good practice brief' for community-based and community-led organisations. These tools have empowered community organisations to document and share knowledge on community responses to HIV-related human rights emergencies and to gain insights and share learning from across the Frontline AIDS partnership. We also included donors and other supporters of this work in this event to share information on emerging practices and experiences to help shape the future of HIV-related human rights programming.

"A community-led response puts the people at the centre – not only as beneficiaries but as masters of their own destiny with the requisite knowledge of what they need to get out of that situation"

Sanele Sibiya, , Executive Director, The Rock of Hope, Eswatini



3 Ounnir, A. (2011), https://plateforme-elsa.org/wp-content/uploads/2014/03/Rapport_UD_droit_Maroc.pdf (Report on drug use and the law in Morocco), Casablanca: Association de lutte contre le Sida.
4 Tinasti, K (2022), Toward the Emergence of Compulsory Treatment for Drug Use in Morocco? Health and Human Rights Journal https://www.ncbi.nlm.nih.gov/pmc/articles/PMC9212831/#r1
5 Namely Association de Lutte Contre le Sida (ALCS), the National Association for Drug Harm Reduction of Morocco (RdR-Maroc) and Association Hasnouna (AHSUD)
6 LVCT Health (Kenya), PHAU (Uganda) and CYSRA (Uganda), plus REAct Botswana (implemented by BONELA), REAct South Africa (implemented by AFSA) and REAct Senegal (implemented by Alliance Nationale des Communautés pour la Santé).

BREAKING DOWN BARRIERS THROUGH INNOVATION

Innovation is at the heart of how the Frontline AIDS global partnership is working to end AIDS by 2030. Our global partnership is continually exploring, adapting and evolving the way we work to break down the multiple and often intersecting barriers experienced by marginalised people most affected by HIV. It requires courage to try something new, to do things differently and to persevere with what really works. But by focusing on innovation and taking a person-centred approach, we can build a stronger and bolder HIV response.

WHAT WERE SOME OF THE CHALLENGES WE FACED IN 2022?

- **THE COMPLEX CHALLENGES THAT MANY YOUNG PEOPLE FACE,** related to mental health, relationships, HIV treatment, contraceptive choices, and stigma, leading to rising HIV infections.
- **ECONOMIC HARDSHIP,** driven by Russia's invasion of Ukraine and the enduring impact of the COVID-19 pandemic
- **THE GROWING IMPACT OF CLIMATE CHANGE**

HOW IS FRONTLINE AIDS AND THE PARTNERSHIP MAKING A DIFFERENCE?

The Innovation Hub

Frontline AIDS designs and generates evidence about innovative approaches, so that lessons can be applied at scale within our partnership, by national governments, donors and other civil society actors. Innovation can take the form of a new action. Or it can be a new way of scaling up an existing intervention, making it more effective or adapting it to new contexts, in new combinations or for different populations.

The Innovation Hub is an online platform, which was developed to enable partners, civil society organisations, (CSOs) governments and donors to share learnings and profile pioneering projects happening in the HIV space today. It was officially launched in November 2022 in collaboration with strategic partners NACOSA from South Africa and LVCT Health in Kenya. The hub currently features 58 innovations from 30 partners.

The hub allows the user to filter by location, theme, population group and innovation stage (from inception through to widespread roll-out) to improve our collective understanding of ground-breaking projects from different continents. It also allows organisations to identify key opportunities for collaboration, with the shared goal of ending AIDS for everyone, everywhere.



"The Innovation Hub is exciting because it really showcases the work that's happening across the globe. You have this network of partners who are identifying the challenges and are responding to them – and then communicating their responses to others, so the learning continues"

Yolaan Andrews, Key Populations Programme Manager, NACOSA, South Africa



"In March 2020 we set up online mental health support when Covid-19 meant we couldn't support our beneficiaries in person. Today, we deliver around 800 sessions each month and the demand for this service is still rising."

Nadia Badran, Chief Executive, SIDC, Lebanon

READY Academy: training tomorrow's leaders

Young people are the driving force of the READY movement. We use an innovative, youth-centred model to identify adolescents and young people then train them as peer supporters and advocates, and it is these young people who drive the programme at individual, community, health facility and government/policy levels.

In 2022, Frontline AIDS launched the READY Academy, which in its first year strengthened the capacity of 26 promising young advocates whose lives are affected by HIV. Being part of the READY Academy has enabled these youth advocates to make vital connections and build movements. All are working on global advocacy issues aligned with important SRHR strategies, such as the UNAIDS Global AIDS Strategy, the regional Embassy of the Kingdom of the Netherlands SRHR strategy, the Southern African Development Community SRHR Strategy and the ESA Commitment.

The first in-person group of advocates chosen for the academy was selected from countries in Southern Africa, with priority given to young leaders from Angola, Eswatini, Tanzania, Malawi, Mozambique, Zimbabwe, Zambia and South Africa. An evaluation of their experience found that the young advocates' knowledge significantly increased after taking part.

But this is just the beginning. In the years to come, the READY Academy will be a crucial tool in fostering a network of highly-skilled, highly motivated young people working towards critical global advocacy issues.

THROUGH THE READY PROGRAMME, WE HAVE REACHED OVER 36,000 ADOLESCENTS AND YOUNG PEOPLE LIVING WITH HIV, THROUGH EVIDENCE-BASED INTERVENTIONS.

My life has changed for the better [since becoming involved with READY+] because now I'm recognised and meaningfully engaged in national, regional and global activities for young people living with HIV. READY+ has opened many doors for me as a country focal point to advocate for the rights and needs of my peers. And thanks to READY+ I'm pursuing my dream of becoming a qualified psychologist at the University of Eswatini."

Ntsiki Shabangu, Community Adolescent Treatment Supporter



ECONOMIC EMPOWERMENT FOR YOUNG PEOPLE IN UGANDA

Research conducted by AMS, our partner in Uganda, shows that being economically vulnerable is one of the biggest challenges people living with HIV face. Lacking money and resources has a negative impact on people's mental health and their sexual and reproductive health (SHR), and it increases women's risk of gender-based violence.

In 2022, under the SRHR Umbrella programme, AMS, the AIDS Support Organization (TASO) and the Child Rights Empowerment and Development Organisation Uganda (CEDO) all implemented projects to economically empower young people and address their SRHR challenges.

AMS used an innovation grant to train 100 young people (24 male and 76 female) in professional skills. The young people formed Youth Savings and Loans Associations in nine districts, which were housed in supported health facilities. The groups were designed to act as self-help groups to create a platform for young people to discuss business, in addition to saving.

By the end of the project:

- **89%** of the 100 participants reported having business knowledge and life-skills (from 25% at baseline)
- **83%** had improved their livelihoods (from 40%)
- **81%** had good mental health and well-being (from 42%)
- **86%** had improved sexual and reproductive health (from 36%).

Through TASO's PRETEC project, supported by the Year 6 Innovation Fund, 12 Village Saving and Loan Associations were formed, empowering 120 vulnerable adolescents and young women, including those living with HIV and pregnant or new mothers. An end-of-project evaluation showed unintended pregnancies and transactional sex had reduced.

CEDO's Young Advocacy Empowerment Project enabled young people in Hoima and Kikuube districts to advocate for solutions to their SRHR challenges. Twenty young people from diverse backgrounds were trained as peer advocates, who formed two young advocates' coalitions then conducted consultations with young people to identify advocacy priorities. Limited access to self-care interventions was found to be a key issue. As a result of their engagements, district leaders pledged to increase budgets, address commodity stockouts, ensure youth involvement and provide more youth corners in health facilities.

The involvement of local leadership structures at all stages of the project was critical to achieving these goals. This fostered local ownership, which means the changes that were achieved are more likely to be sustained.

Female genital schistosomiasis: Unlocking health and opportunity for women and girls in Africa

Over 50 million women and girls across sub-Saharan Africa are experiencing painful sexual and reproductive health (SHR) complications due to female genital schistomsomiasis (FGS) It is a devastating infection that greatly increases the risk of HIV and cervical cancer, and can cause infertility, miscarriage, and stillbirth. FGS is easily treated and preventable; an indicator that health systems are failing to respond to the needs and rights of women and girls.

But it doesn't have to be this way. Millions of lives could be improved by providing FGS services through health systems and routine healthcare. Such integrated service delivery offers a crucial opportunity to strengthen systems and ensure progress on reaching health and gender equity goals.

In 2022, Frontline AIDS continued its commitment to support the coordination of the FGS Integration Group (FIG). We represented FIG at several key events, including AIDS 2022, where we co-hosted a donor event with the Canadian Network for on-transmissable diseases and FIG partner Avert and presented findings on FGS integration. Throughout the year we engaged in symposiums, satellite sessions and roundtable discussions, including at the American Society of Tropical Medicine and Hygiene annual meeting and the International Conference on Family Planning.

We continued to work with development partners to promote the inclusion of FGS within HIV policies and programming. This included engagement with the Children's Investment Fund Foundation, the Government of Ireland, PEPFAR, the Swedish International Development Cooperation Agency, the Global Fund and the UK's Foreign Commonwealth and Development Office. We also supported partners to raise awareness of FGS as an important issue for HIV prevention programming and held a webinar with LVCT Health for our partners on FGS integration.

Through our participation in these events and engagements with partners, Frontline AIDS continues to be a driving force for the inclusion of FGS in HIV policies and programming. We remain committed to raising awareness of FGS as a critical issue for women and girls and to working with partners to develop and implement effective solutions.

SENSITISING RELIGIOUS LEADERS IN LEBANON

People living with HIV/ AIDS face stigma and discrimination because HIV transmission is often associated with lifestyles and behaviours which are marginalised. In Lebanon, religious leaders hold significant social influence and are highly respected, meaning they can play a crucial role in challenging negative attitudes and beliefs towards HIV/ AIDS and helping promote acceptance and inclusivity for marginalised populations.

A guide was developed by Frontline AIDS partner SIDC and included scientific information on HIV, the religious perspective of both Christian and Islamic teachings about the topic, the role of religious leaders in the social inclusion of people living with HIV and key messages developed by religious leaders, who attended several workshops as part of the programme.



We started back-to-back meetings and founded a guidebook based on the teachings of the Christian churches, the Holy Qur'an, and even social and psychological studies. This booklet became a reference on a national level, not only in Lebanon but also in the middle east since MENAHRA is a regional organization."

Father Marouan Ghanem, a Catholic priest based in Lebanon

OUTCOME: Religious leaders have been providing stigma and discrimination workshops for people living with HIV and marginalised communities across Lebanon.

CONTINUING SERVICES IN WAR-TORN UKRAINE

The Russian invasion of Ukraine has led to over 4.6 million people fleeing the country and more than 7 million moving from their homes to other regions in Ukraine. Among them are many people from marginalised communities most affected by HIV who rely on access to health services and life-saving treatment.

More than a third of people enrolled in harm reduction programmes have not received vital services since the beginning of the war. Among programme participants, 35% of people who inject drugs, 45% of sex workers and 58% of men who have sex with men have not received counselling, sterile equipment for drug use, opioid agonist treatment (OAT), condoms or HIV testing. Among transgender people this rate is as high as 57%. Many people have fled to Central and Western parts of Ukraine; now tens of thousands of internally displaced people, many from marginalised communities most affected by HIV, need to reconnect to essential services for HIV care and treatment, harm reduction and tuberculosis treatment (including multidrug-resistant tuberculosis) as well as humanitarian services..

Despite the challenges, APH's top priority is to provide uninterrupted treatment and services to people from vulnerable populations. Through the #HelpNOW project, APH is working with other organisations to assist clients in transit, provide information on moving abroad, and support people who are now living abroad to access treatment and social services for HIV, hepatitis, and tuberculosis. APH is also ensuring access to treatment and services for people most affected by HIV who remain in Ukraine. Over 2,500 people receiving HIV care from Frontline AIDS-supported projects continue to access antiretroviral therapy, despite relocating to other regions and countries.

In 2022, Frontline AIDS continued to profile APH as a key national player in the conflict response and support the organisation with practical fiscal hosting services. As a result, APH is partnering on a £2.5m DEC -funded humanitarian programme with Christian Aid.

OUTCOME: APH provided uninterrupted services to almost 170,000 people from marginalised communities, supported the delivery of OAT medication (over 100,000 pills) to 19 healthcare facilities, with a 86% retention rate, and mobilised 22 mobile clinics which brought vital services to 11,000 people.

BUILDING A SAFE AND SUSTAINABLE FUTURE

COVID-19 showed how important it is for community perspectives to be included in public health decision-making, and decades of experience from the HIV movement provides valuable lessons on the importance of community-led responses. By involving communities in shaping the global health architecture, we can ensure that future global health challenges are met with a coordinated, effective and equitable response.

WHAT WERE SOME OF THE CHALLENGES WE FACED IN 2022?

- **A LACK OF CIVIL SOCIETY AND COMMUNITY REPRESENTATION**
  in global and national discussions on pandemic preparedness, prevention and response
- **VACCINE INEQUALITY**
  and the disparities in healthcare infrastructure and resources highlighted by the COVID-19 pandemic
- **THE GROWING IMPACT OF CLIMATE CHANGE**
  on marginalised people and its intersections with HIV

HOW IS FRONTLINE AIDS AND THE PARTNERSHIP MAKING A DIFFERENCE?

Championing civil society and communities

In 2022, Frontline AIDS together with partners has strongly advocated that civil society organisations (CSOs) with expertise in HIV were meaningfully engaged in global and national discussions on pandemic prevention, preparedness and response (PPPR) and included in the new mechanisms and funds being developed.

A key example is the Pandemic Fund, which was established in 2022 to provide a dedicated stream of additional long-term financing to strengthen PPPR capabilities and address critical gaps in low- and middle-income countries. Frontline AIDS contributed to ensuring that civil society and communities must have a minimum of two voting seats on the fund's governance board, and that the fund itself builds on the learnings from the Global Fund (and the HIV response in general) about the key role CSOs and communities need to play in any pandemic response. As a result of this advocacy the Pandemic Fund is one of a handful of Financial Intermediary Funds to have voting seats for civil society on its board.

We have also helped expand the role of civil society and communities in global and national governance related to PPPR. We have played a significant role in creating a space for these groups to have influence in key health and political discussions, including those related to COVID-19.

Non-state actors, including Frontline AIDS and our partner BONELA in Botswana, have been able to participate in the Intergovernmental Negotiating Body-led negotiations of the Pandemic Accord, despite not having official relations status with the WHO.

The Botswana Government has also endorsed BONELA as a civil society stakeholder in Pandemic Accord negotiations, where BONELA represents the wider Botswana Council of Non-Governmental Organisations. In 2022, BONELA's national/ or domestic efforts resulted in a guide and advocacy strategy to reengage PPPR stakeholders. This will be used to support government state-level planning for, and implementation of pandemic preparedness and response (PPPR).

In Ecuador, Kimirina supported the Office of the Vice-president of Ecuador's engagement with the Pandemic Fund. It also conducted a workshop on global-level PPPR developments at the fourth Latin American Forum on HIV/AIDS and STIs, engaging representatives from 20 governments in the region.

"The meaningful participation of communities and civil society in national health planning processes and service delivery brings services closer to people in need; improves service acceptability, uptake and retention; empowers individuals with greater autonomy and self-care possibilities and promotes equity."

WHO (2022), Global health sector strategies on, respectively, HIV, viral hepatitis and sexually transmitted infections for the period 2022-2030



Challenging vaccine inequity

The COVID-19 pandemic highlighted the disparities in healthcare infrastructure and resources across the world, which have resulted in unequal access to life-saving vaccines for millions of people. The consequences of vaccine inequity go beyond health, leading to prolonged economic and social disruptions, exacerbating existing inequalities, and ultimately hindering the global recovery from the pandemic. Vaccine equity plays a crucial role 'in communities and people-centred PPPR' instead 'in pandemic preparedness and response and is essential for effectively managing and controlling the spread of infectious diseases.

As a fiscal host for the People's Vaccine Alliance, Frontline AIDS has been instrumental in creating a strong platform that is driving global and national demand to change the status quo on global intellectual property (IP) rules, local manufacturing and PPPR. The most significant achievement so far has been the shift in the US Government's position, which now supports a TRIPS waiver (a proposal to temporarily suspend intellectual property rights) for vaccinations.

Community systems strengthening for a sustainable HIV response

Frontline AIDS country partners have been shaping national and regional COVID-19 and PPPR agendas. They have built partnerships and platforms and become key contributors and convenors on PPPR, particularly in relation to the lessons learnt on HIV/AIDS and COVID-19, community-led responses and inequality.

In Botswana and Ecuador, small grants from Frontline AIDS enabled the development of national- and regional-level PPPR partnerships and coalitions. This has built a solid base for stronger governance and accountability for PPPR.

Botswana, Indonesia, and Ecuador have established civil society owned and inclusive PPPR governance, response plans, and stronger partnerships with stakeholders. Thanks to the Nadoum programme, the Middle East and North Africa region has also established PPPR plans on national and regional levels.

Frontline AIDS and partners are recognised as key contributors to PPPR at the global level, specifically in relation to HIV/AIDS and COVID-19. We have secured representation as 'external stakeholders' in Pandemic Accord negotiations and have been invited to co-organise and speak at PPPR-related events.

The Pandemic Fund Board's civil society representative seats now have decision-making power, and Frontline AIDS staff has been selected as the Interim Global.North Civil Society Alternate. Key documents for the Pandemic Fund now include language on community systems and workers, civil society leadership and accountability. The Technical Advisory Panel key documents include new language on coordination with other technical committees, and principles to publish in multiple languages and make outcomes public to ensure transparency.

"Again and again, whenever there's a new framework or financing body, it's as if we have to prove again why communities need to be at the forefront of decision-making at an institutional level and that ends up taking away from other decisions that need to happen."

RD Marte, Executive Director of APCASO, Thailand



HIV and the climate crisis

Sexual and reproductive health and rights (SRHR), gender equality and climate change are inextricably linked. Climate change exacerbates existing vulnerabilities and is the most significant long-term threat to sustainable development[7] and the realisation of health and rights of girls and women[8]. There is significant overlap between populations whose socio-economic circumstances make them more vulnerable to the effects of climate change and populations who face barriers to the realisation of their sexual reproductive health and rights (SRHR) and are at increased risk of HIV.

People living in low-income countries, who have contributed the least to global emissions, are already experiencing major crises and are likely to feel the impact of climate change most severely[9]. **A 1˚C increase in global temperature has been associated with an 8.5% increase in the proportion of the population with HIV. It is estimated that climate change will lead to over 11.6 million additional HIV infections by 2050**[10]. There are several reasons for this:

- **Climate-related disasters restrict access to SRH services and supplies, damaging health facilities and infrastructure and disrupting medical supply chains and records**
- **Food insecurity and displacement linked to climate change heightens gender disparities and can drive risky sexual behaviours, while crises can further exacerbate the impact of climate change on SRHR**
- **Denial of SRHR reduces people's engagement in climate action by limiting education and livelihood opportunities, access to information and services and participation in politics and community affairs** [11].

This is why we commissioned a study in 2022 to understand more specifically the intersections of HIV and the climate and environment crisis, and to explore how Frontline AIDS and the wider partnership can better adapt to these crises and mitigate the impacts wherever we can.

The 2022 report details that, given the importance of climate-HIV action to avoid eroding the gains made in HIV in recent years, Frontline AIDS will leverage relevant strengths to engage in climate-HIV action. Frontline AIDS will focus on:

1 **Knowledge and evidence;** build the knowledge base internally and then externally of Frontline AIDS partner experience in integrated climate-HIV programming, what evidence is needed and what programming is working.

2 **Funding and advocacy;** expand sources of funding for integrated HIV and climate work, advocate to include HIV, health and rights included in country climate plans (Nationally Determined Contributions and National Adaptation Plans) and to ensure impacted communities are in leadership roles of climate response planning.

3 **Programme integration;** integrate climate adaptation into HIV programmes to address migration, nutrition, economic impacts and increased risk of violence during crises; and integrate HIV, health and rights into humanitarian crises planning.

4 **Mitigation;** reduce health system carbon emissions in emission-producing countries.

Currently, funding for climate change is going to national governments through loans, investments and projects, but the majority of the funds are for mitigation, with little earmarked for adaptation[12]. SRHR, gender equality, and population and development need to be integrated into climate adaption actions. This is how countries will achieve climate resilience and ensure their populations are healthy, educated, empowered and able to adapt.

[7] UNFPA (2020), *SRHR, Gender and Climate Change Resilience Symposium, 26-28 August 2019*, Johannesburg, United Nations Population Fund, East and Southern Africa.
[8] Women Deliver (2021), *The Link Between Climate Change and Sexual and Reproductive Health and Rights: An Evidence Review*.
[9] UNFPA (2020), *SRHR, Gender and Climate Change Resilience Symposium, 26-28 August 2019*, Johannesburg, United Nations Population Fund, East and Southern Africa.
[10] Baker, RE, (2020), '*Climate change drives increase in modeled HIV prevalence*', in Climate Change, vol. 163, pages 237-252.
[11] NAP Global Network and Women Deliver (2020), *Sexual and reproductive health and rights in National Adaptation Plan (NAP) Processes: Exploring a pathway for realizing rights and resilience*, Winnipeg, International Institute for Sustainable Development.
[12] UNFPA (2020), *SRHR, Gender and Climate Change Resilience Symposium, 26-28 August 2019*, Johannesburg, United Nations Population Fund, East and Southern Africa.

UNDERSTANDING THE CLIMATE IMPACT OF FRONTLINE AIDS' OPERATIONS

We have been reviewing Frontline AIDS' impact on the climate to play our part in mitigating the threats of climate change to those living with or at risk of HIV. As part of this work, we conducted a carbon audit for 2019 and 2022. Due to a change of our structure and operating model, in 2022 we reduced our carbon footprint by 71% compared to 2019. We are pleased with our carbon reduction so far and will continue to look for ways to reduce our carbon emissions and lessen our environmental impact into the future.

A SHOT IN THE ARM PODCAST: PANDEMIC PREPARATION FOR WHOM?

In 2022, A Shot in the Arm podcast collaborated with Frontline AIDS to create a podcast series called Sharing the Mic. The series highlights the essential role that communities play in advocating for, monitoring and implementing evidence and rights-based responses to infectious conditions, in particular HIV.

In the November episode, Acting Executive Director Lois Chingandu joined Christian Acosta from our partner organisation Kimirina in Ecuador and RD Marte, Executive Director of the Asia Pacific Council of AIDS Service Organizations, based in Thailand. Their conversation centred on grassroots communities on the frontline and the essential question of who pandemic preparation and response (PPPR) initiatives are really for. Together, they discussed several important advocacy events, such as the Berlin World Health Summit, the G20 Summit in Indonesia and the Pandemic Fund.



"Funding is where the inequalities begin. That is why we, as the Frontline AIDS global partnership, have been putting our partners forward to be in the conversations where pandemic preparedness funding is being discussed."

Lois Chingandu, Acting Chief Executive, Frontline AIDS

ACHIEVEMENTS AND PERFORMANCE

THE GLOBAL PLAN OF ACTION

The Global Plan of Action 2020-2025 is the strategy that drives the work of the Frontline AIDS partnership. The plan sets out 10 critical actions that the Charity and its partners are prioritising to help the world secure a future free from AIDS for everyone, everywhere.

Here are the key highlights from 2022.



ACTION 1: Engage and influence governments and donors to improve access to comprehensive HIV prevention services (including comprehensive sexuality education and harm reduction) to stop marginalised people acquiring HIV.

NATIONAL: In Kenya, the Mombasa County Department of Health allocated funding for six new youth-friendly health centres and increased the budget for comprehensive SRHR services, thanks to the efforts of youth advocates from our E4C programme. The advocates also convinced local authorities to establish 19 gender-based violence response desks and train police officers to operate them.

GLOBAL: Frontline AIDS continued to play an integral role on the Global Prevention Coalition, representing community voices and civil society. The Global Prevention Coalition launched the new 2025 HIV Prevention Road Map in July 2022, with Frontline AIDS playing a key role in securing **stronger accountability** language in the road map and calling for the creation of national milestones. This recommendation has now been implemented in the seven countries directly supported by Frontline AIDS.

ACTION 2: Drive conversations with governments and donors to secure integrated testing, treatment and care for HIV-TB/HIV-hepatitis C to stop people living with HIV from dying.

NATIONAL: In Ecuador, screening, diagnosis and referral for treatment of Hepatitis B and C (also syphilis) are now integrated into all the services offered at Kimirina. Following discussion with the Frontline AIDS partnership, Kimirina also plans to integrate TB services into its work.

GLOBAL: Action 2 partners jointly prepared and participated in the UNION World Conference on Lung Health. Led by APH in Ukraine, partners from Uganda, Cambodia, India, Ukraine and Ecuador prepared several joint sessions, which more than 200 people attended.

ACTION 3: Work with marginalised people and their communities to prevent and respond to violence to improve access to, and uptake of, HIV services.

NATIONAL: Through the SRHR Umbrella programme in Uganda, trained gender-based violence focal points in health facilities have recorded better quality data on the issue. It has been observed that gender-based violence cases are increasing, but this is largely because they are now being recorded. Gender-based violence focal points work with facilities and community leaders to support people who have experienced gender-based violence.

GLOBAL: In 2022, we established a global coalition on violence against transgender and gender non-conforming people. This brings together a group of Frontline AIDS partners, and a concept note and theory of change have been developed.

ACTION 4: Convene community networks to document and respond to human rights violations to hold governments and the private sector to account.

REGIONAL: In Eastern Europe, APH analysed REAct data to identify the rights violations that sex workers and people who use drugs experience. They found that, although both groups were experiencing high levels of violations, fewer sex workers were reporting them. As a result, in 2020 and 2021 APH expanded access to REAct in sex worker communities. In 2022, this led to a 45% increase in reported violations compared to 2021, despite the conflict in Ukraine causing many REActors and sex workers to migrate.

GLOBAL: Frontline AIDS supported the development and strengthening of in-country emergency response mechanisms through technical support and grants to **seven organisations in five countries**.

ACTION 5: Challenge harmful and discriminatory social and gender norms that prevent marginalised people from claiming their right to health.

NATIONAL: ALCS, our partner in Morocco, held workshops on the daily obstacles people living with HIV face with journalists which led to significant action. Following the workshops, the National Press Council requested to partner with ALCS to ensure the needs of marginalised communities and people living with HIV are heard and that journalists are using appropriate language. A journalist who attended the workshops also used their radio show to highlight that people living with HIV are being dismissed from their jobs due to their status. A lawyer and representative from ALCS were invited on the show to discuss the issue.

GLOBAL: Through the Nadoum programme, our partners the Forearms of Change Center to Enable Community in Jordan and the Middle East and North Africa Harm Reduction Association have been sensitising religious leaders in the region on HIV, stigma and discrimination. The partners have since observed a shift in religious leaders' attitudes and how they communicate with their congregations on these issues. As a result of this work, a group of religious leaders has developed advocacy plans to support harm reduction.

ACTION 6: Innovate and promote tailored, sustainable and inclusive prevention, treatment and care programmes* to reach marginalised people living with, or at risk of acquiring, HIV that can be taken to scale by governments.

NATIONAL: The Accelerating Innovation project finished in 2022 after operating in Uganda and India during the peak of the COVID-19 pandemic. The programme yielded various innovations that are documented in the Innovation Hub, including COVID-19 vaccination camps, mental health screening, new ways to bring HIV testing to marginalised communities, nutrition support and vocational training to support livelihoods. Many of the practices have been sustained post-project, and some have improved service delivery compared to pre-COVID levels. AMS has now secured a grant from Gilead to continue the HIV testing project in Uganda.

GLOBAL: Frontline AIDS was seconded to support the WHO's Access to COVID-19 Tools Accelerator (ACT A). This platform showcases a model of collaboration between key stakeholders and civil society in response to a complex global crisis (e.g., COVID-19) and can be considered an innovation in itself. An internal evaluation of ACT-A described it as 'a prototype for ensuring strong standards of meaningful involvement of civil society and communities in global health initiatives.'

* Including access to HIV prevention, testing and treatment, integrated HIV and TB/hepatitis C/cervical cancer screening, integrated psychosocial support, sexual and reproductive health and rights, HIV literacy, harm reduction and rights.

ACTION 7: Invest in partnerships to create tailored economic and educational opportunities for people living with HIV to improve their quality of life as well as HIV prevention and treatment outcomes.

NATIONAL: The Skills2Live programme aims to economically empower adolescents and young people living with HIV through professional technical training, integrated with training on entrepreneurship and life-skills. The programme also provides participants with access to comprehensive SRH and HIV information. In 2022, our partners enrolled 145 young people living with HIV to the vocational training centres in Zimbabwe and 121 in Mozambique. In total,275 young people graduated and now have the skills and confidence they need to thrive.

NATIONAL: In Uganda, the SRHR Umbrella programme funded livelihoods projects which evolved from innovation pilots to become evidence-based interventions implemented by all partners. The projects mainly consist of savings/loans groups and cascading training to enable young people to start businesses. Partner Youth Alive Uganda funded 15 self-help groups and 10 Village Saving and Loans Associations. This led to 10 business ventures supporting sex workers, lesbian women and adolescent girls, including veterinary services and small-scale farming. Ongoing support includes vocational training for young people, particularly young people living with HIV and those with mental health issues, as well as apprenticeships and funding for small-scale businesses under new innovation grants.

MEASURING PROGRESS AGAINST THE GLOBAL PLAN OF ACTION

Our results framework monitors the progress made towards the Global Plan of Action by Frontline AIDS and its partners. It uses an outcome mapping[13] approach which sets out the changes we hope to influence, graded by those we *expect to see* (immediate responses to our activities). These illustrate the changes we would *expect to see*, those we would *like to see* (a more proactive response) and those we would *love to see* (transformational changes). These 'progress markers' help us to assess if we are on track for each of the actions. We have set targets based on the number of stakeholders or countries where we aim to contribute to these changes. We have assessed the progress towards the markers based on evidence and examples reported using the outcome harvesting methodology. programmes* to reach marginalised people living with, or at risk of acquiring, HIV that can be taken to scale by governments.

[4] See the Outcome Mapping Learning Community's website *https://www.outcomemapping.ca/*

ACTION 8: Invest in, and advocate for greater recognition of and research into, mental health services for people living with HIV in order to improve their quality of life as well as HIV prevention and treatment outcomes.

NATIONAL: Mental health screening with follow-up support is offered in Wellness Centres as part of the Skills2Live programme. In Mozambique, psychological support is the service most requested by young men (68%) and young women (56%). It also has the best completed referral rate of all the services. Both the increased demand and high completed referral rate may be due to the improved quality of mental health screening. Data from Zimbabwe showed a 12% reduction (out of 130 people) after 6 months in the number of young people with mental health issues after they had been provided with enhanced care from staff and peer supporters known as CATS (Community Adolescent Treatment Supporters).

NATIONAL: In Uganda in late 2021, 98 healthcare workers were trained on integrating services for mental health, gender-based violence, SRHR and HIV through the SRHR Umbrella programme. This training was based on insights from an innovation project that partner AMS ran the previous year. Since this training, health workers have integrated mental health and gender-based violence screening into their routine activities, including outreach. Kakiri Health Centre in Wakiso district is now considering providing a mental health support clinic day for adolescents. This is in response to a significant increase in the number of young people screened and found to be experiencing mental health challenges.

ACTION 9: Strengthen community and national health systems and structures to ensure that sustainable, inclusive and evidence-informed HIV prevention, treatment and care services are integral to universal health coverage and social support programmes, with full financing by national governments following transition from donor support.

NATIONAL: Partners have been shaping national and regional COVID-19 and PPPR agendas and have built PPPR partnerships and platforms. BONELA in Botswana became a national leader on the country's PPPR agenda and established itself as the key contributor to the global fora of CSOs on the issue.

GLOBAL: Frontline AIDS, together with partners, advocated for the inclusion of civil society and communities representatives in the Pandemic Fund Board. Civil society constituency seats on the board enable civil society to make decisions and co-create documents with other board members.

ACTION 10: Develop a new generation of leaders and activists who advocate for the right to good health and wellbeing for all and who meaningfully participate in, and lead, the HIV response.

NATIONAL: In 2022, through READY+, young people living with HIV in Eswatini were invited for a dialogue with policymakers to present their key priorities to make health services accessible. Following this, MPs have committed to including representatives of young people in the Parliamentary Portfolio Committee on Health. This is an important step for the meaningful inclusion of young people in legislative processes that impact their lives.

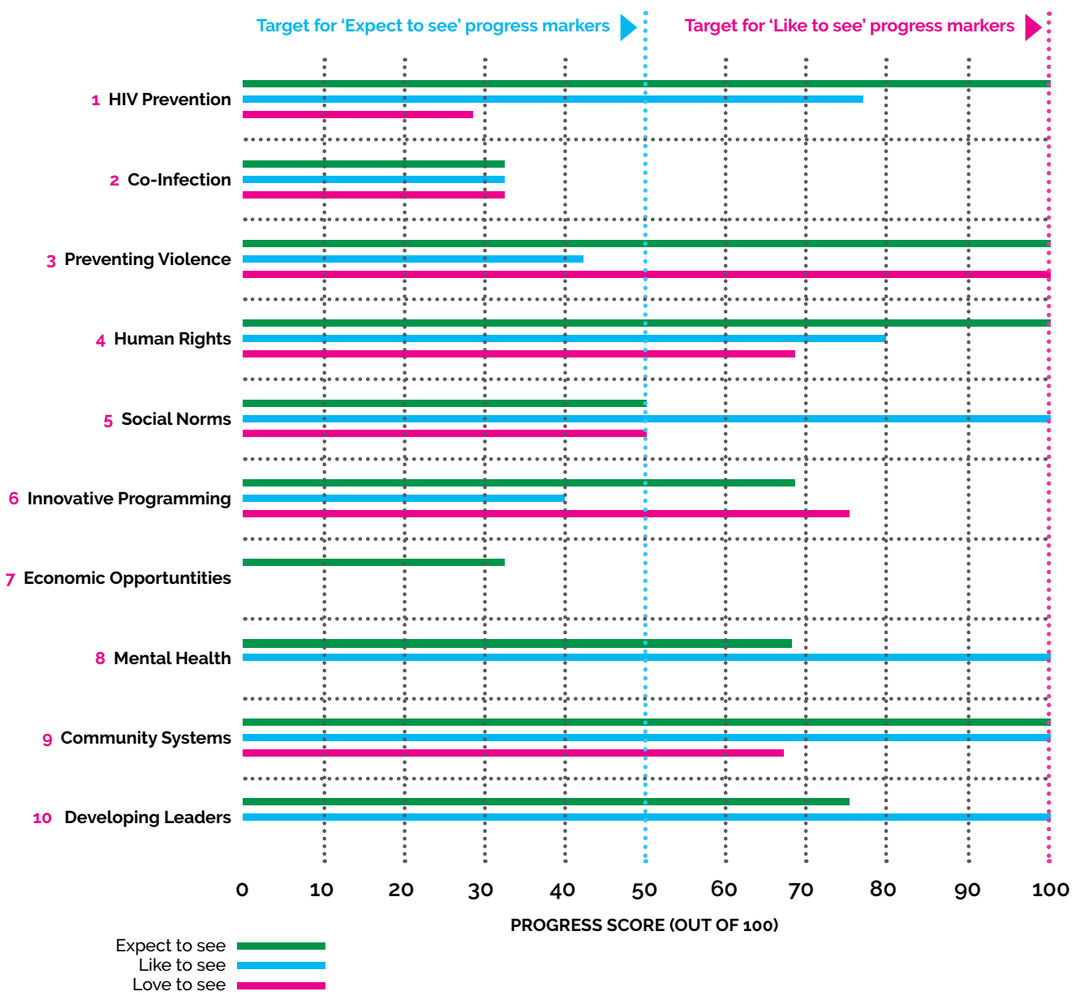
GLOBAL: Held in June 2022, the READY pre-AIDS 2022 regional consultation brought together 52 young people from 10 countries. With support from Frontline AIDS and Y+, this impressive group of young advocates developed an outcome statement that harnesses the power of young people's voices to influence change in the HIV response.

PROGRESS TOWARDS THE GLOBAL PLAN OF ACTION

Our results framework helps us to monitor the progress made by the Charity with its partners towards the Global Plan of Action, the strategy that drives the work of the Frontline AIDS partnership. We have a set of progress markers for each action that help define the type, level and extent of changes we want to achieve.

Although we did not completely achieve our ambitious target for the building blocks of change, we expected to see, we have surpassed our targets and expectations at making deeper, more significant changes. This may reflect how we altered our strategies due to the changing environment but kept our focus on the longer term changes we are aiming for.

% PROGRESS TOWARDS TARGETS IN RESULTS FRAMEWORK



LEARNING AND REFLECTION

MID-TERM EVALUATION: LEARNING AND ADAPTING

In 2022 we commissioned a mid-term, independent evaluation of our Global Plan of Action to help guide our implementation for the final three years.

The evaluation concluded that: "Since 2020 [...] the Frontline AIDS Partnership has achieved tremendous results, especially considering the challenges and uncertainties of the external environment [...] Some of the results were not – and could not – have been anticipated prior to 2020. Given this context, the results achieved under the GPoA [Global Plan of Action] are commendable – even more so because of the additional pivoting and innovation taken on to respond to innovate new areas of work in response to emerging needs while also seeking to make progress as planned under the GPoA."

Key areas of achievement highlighted were: the strength of the partnership, the role of Frontline AIDS in influencing the Global Fund and UNAIDS strategies to refocus on prevention and structural inequalities, and the achievements made in strengthening the documentation of human rights violations through REAct.

The evaluation included several recommendations, noting that our impact could be deepened and made more coherent with a reduced number of actions. It also noted that the Global Plan of Action could be strengthened with additional mechanisms to plan for and accommodate unexpected global events, such as future pandemics. We are now finalising a management response to the evaluation and will use the recommendations as the starting point for updating our Global Plan of Action.



Cindy Kelemi, Chief Executive, BONELA, speaking at the partners meeting in Nairobi

SHARED LEADERSHIP AND IMPROVED WAYS OF WORKING

In 2022, we made progress in furthering our plans for a more distributed leadership model. We successfully handed over leadership of three of our actions to partners, NACOSA, REPSSI, and APH, with more partners stepping up to lead workstreams or full actions in 2023. These partnerships have resulted in strong examples of global leadership in advocacy, with support from Frontline AIDS.

We acknowledge that there is a need to clarify the role of implementing partners in our partnership and to help them understand the new partnership model. We also recognise a wider philosophical challenge of balancing our aspiration for equal partnership with the necessary controls in place when sub-granting funds to partners from donors with strict compliance requirements.

As always, this year there were the practical challenges to working in a global partnership, such as building relationships virtually, time zone differences and language barriers, especially when budget constraints prevented us from providing adequate translation services. Despite these challenges, shared leadership is essential both from a values and practical standpoint. Resources for the HIV response are dwindling, and if communities don't have the opportunity to identify the problem, design the response and be a part of monitoring and governing the response's delivery, we risk misdirecting our efforts.

SUSTAINABILITY

For many partners, sustaining their organisation and their work is an ever-present struggle in the current volatile funding environment. Frontline AIDS and its partners have adapted to the fast-changing external environment, which is still dominated by COVID-19 and future health plans. We have demonstrated that we have a role to play in the COVID-19 response and pandemic preparedness while still delivering on our core goal of ending AIDS for everyone, everywhere. Going forward, we will continue to support partners in their fundraising efforts, while coming together as consortia in joint opportunities to sustain their revenue and programmes, and ultimately continue serving communities.

PLANS FOR 2023

CHALLENGE LEADERS TO INVEST IN AND IMPROVE ACCESS TO HIV PREVENTION

If we are to achieve the goal of ending AIDS by 2030, the imperative of HIV prevention cannot be overstated. While significant efforts have been directed towards treatment worldwide, continuing to rely on treatment alone without addressing the root causes of the HIV epidemic would be wholly unsustainable.

As a key member of the Global Prevention Coalition, Frontline AIDS will prioritise accountability work by supporting coalitions in seven countries to develop milestones and hold their governments responsible for achieving their HIV Prevention Road Maps. We will also participate in the Coalition for Long-Acting PrEP and collaborate with partners on new prevention technologies. Our advocacy efforts will focus on global activities, such as collaborating with She Decides and Education+, and regional work on the ESA Commitment in Eastern Africa. Supporting countries with the Global Fund upcoming grant cycle remains a priority for 2023, as well as engaging in Global Fund governance processes from 2023 through to 2025.

INTEGRATE HIV, SRHR, TB AND VIRAL HEPATITIS SERVICES THAT PUT PEOPLE AT THE CENTRE

Frontline AIDS is committed to supporting partners in articulating the added value, lessons learned and vision for a community-based integrated model to address HIV/TB/Hepatitis-C co-infection. Together, we will promote and seek further funding for this innovative approach, drawing on good practices and experience from other countries.

We will continue to engage civil society TB organisations, activists and technical experts, putting into practice the lessons learned and recommendations from our partnership experiences and policy briefs. Our goal is to work with partners to create a supportive policy environment that encourages national governments to politically support and fund effective models of care that prioritise the needs of marginalised communities.



© Frontline AIDS/Karel Prinsloo/2022

George poses for a photograph on his motorbike that he uses to bring clients their ARV medicine in Kampala, Uganda

FIGHT FOR HUMAN RIGHTS, GENDER EQUALITY AND ACCESS TO HEALTH AND JUSTICE

The success of the anti-rights and anti-gender opposition movements require us to understand more about how they work and develop strategies to address them. Our partners are also learning to identify less contested entry points for our work. We will focus on approaching comprehensive sexuality education, starting with dialogues about school-based gender violence and safeguarding. We will also work towards engaging with and influencing policymakers to promote human rights, especially for LGBTQ+ people and other marginalised communities.

DELIVER, SHARE AND SCALE UP INNOVATIONS

Our innovative programmes have demonstrated that bringing government alongside when designing innovations improves buy-in, collaboration and support when implementing. There is always a concern when innovations are rapidly scaled up by government that this may result in some aspects of the original idea getting lost or compromised But we continue to work in partnership with governments to mitigate this by supporting partners with evaluations, training and developing standard operating procedures. Innovations on HIV, FGS, mental health, climate change and economic empowerment will be some of the focus areas in the coming years.

STRENGTHEN AND SUSTAIN COMMUNITY HEALTH SYSTEMS

Our advocacy work around PPPR has demonstrated that Frontline AIDS can offer practical approaches that promote better health coverage. In 2023, we will work to leverage Frontline AIDS' expertise through strengthening the spaces between formal health systems and community health systems. Potentially, this widens the areas where we have important experience to share, but it requires us to be clear on our priorities and where we can most effectively influence; getting the right balance between global and national advocacy.

Partners observed that an area of success for Frontline AIDS has been in building coalitions of different actors at national level, which yields greater results than advocacy from individual actors or communities. As global health crises change, we will continue forging connections with different CSOs, including those working in other spheres.

DEVELOP AND CHAMPION A NEW GENERATION OF LEADERS

We have learned how effective it is to use data in advocacy to improve services and highlight rights violations, particularly data generated through community-led monitoring. We have also seen the power of youth advocates in influencing change locally, and this is an area we will continue building upon to support a new generation of young leaders.



FINANCIAL REVIEW

COMMENTARY ON THE CHARITY'S FINANCIAL RESULTS FOR THE YEAR

This section is a commentary on the financial statements on pages 52–73 which report the financial results and position of the Charity. The expenditure of Frontline AIDS partners is only included in these financial statements to the extent that the funding was channelled through the Charity.

The Charity had a strong financial year delivering on the Global Plan of Action, closing the year with total income of $16.4m, expenditure of $17.5m and a planned deficit of $1.1m; $0.5m ahead of the Charity's budget. At 31 December 2022, the Charity held $6.9m of free reserves available to ensure future sustainability and support important strategic work as the Charity continues to deliver upon its strategy.

The Charity delivered strongly on its programmatic work, which was reflected in its restricted income and expenditure levels and in the performance against its programmatic targets. Frontline AIDS is positioned well to continue this strong programmatic delivery into 2023.

BALANCE SHEET AND CASH FLOW

The balance sheet and the cash flow statement show cash and cash equivalents decreasing by $3.8 million from 2021 to 2022. The increase represents the Charity utilising donor funds received in advance to support charitable activities delivered by Frontline AIDS in 2022. These cash funds will be continue to be utilised in 2023. The Charity's cash position continues to remain healthy at the end of 2022, with total cash and cash equivalents held of $12.9 million. Of this total cash balance, $1 million was held in short term treasury deposits with a maturity date of 12 months or less. The remainder of cash was held as operating cash.

Income of $8.1m was deferred at year end. The largest deferrals of income were $1.3m on the SRHR Umbrella programme, which is funded by the Government of Sweden (Sida), and $2m for the Global Fund-funded programme in the MENA region. It is forecast that these deferred income balances will be used in full in 2023.

FINANCIAL INSTRUMENTS AND FOREIGN EXCHANGE RISK

The Charity's operations and working capital requirements are financed principally by a mixture of reserves and funds received in advance from donors. In addition, trade debtors (funds due from donors) and trade creditors arise directly from the company's operations.

The Charity's income is received mainly in US dollars, British pounds sterling, Swedish krona and euros. The costs of the Charity are primarily incurred in pounds sterling, while the costs of in-country operations and support for partner organisations are incurred in around 30 different currencies.

In summary, the Charity's policy on foreign exchange is:

- **to regularly review its net exposure to foreign exchange risk**
- **to pass on foreign exchange risk to suppliers and partners where appropriate; when it is necessary for the Charity to bear the risk, to manage significant exposure using forward contracts and options**
- **to continue to hold liquid reserves mainly centrally, in US dollars, sterling and euros, subject to ensuring that partner organisations have sufficient cash locally to prevent disruption to services.**

RESERVES POLICY

The Charity sets its reserves policy to meet the organisation's financial objectives and sufficiently safeguard the Charity's financial position. The Trustees have considered the reserves levels of the Charity in light of the external environment and are comfortable that the level of reserves held are appropriate.

The Charity has no long-term borrowings, so all of its financing needs must be met from either reserves or current income. The Charity needs to hold reserves for the following primary purposes:

- **To provide working capital for overseas operations: the Charity normally pays grants to its partners in advance of planned activity. However, the Charity's own restricted funding from its donors can be paid in arrears. Therefore, the working capital needs of its overseas operations may need to be met from the Charity's unrestricted reserves.**
- **To cover for a shortfall in funding for core costs: the salaries and running costs of the Charity are covered by unrestricted funding, which comes from the Swedish and Irish governments, and overhead contributions from the Charity's restricted programmes, funded by a number of other major donors. If any of this funding were to be delayed, the Charity would need a buffer of unrestricted reserves to pay core costs in the meantime. If unrestricted funding were discontinued or significantly reduced, the Charity would need unrestricted reserves to fund restructuring and redundancy costs.**
  The target level of this element of unrestricted reserves is three months of the Charity's core costs.
- **To cover unbudgeted costs incurred by partner organisations: the Frontline AIDS global partnership supports organisations worldwide, so it is normal that from time to time there will be emergencies or unanticipated costs that the Charity will want to support. There may not be sufficient contingency within a single year's budget, so to be able to respond to emergencies the Charity needs a contingency fund within unrestricted reserves.**

The three requirements above are met by the General Fund. The target level for the first two is variable according to the values and the cash flow patterns of the budgets for the year, so the overall target level for the General Fund is reassessed annually. On 31 December 2022, the Charity held reserves of $4.8m in its General Fund, a level that the Board of Trustees are comfortable meets the requirements of the reserves policy and provides adequate reserve levels given the current volatile external funding environment and the risks the Charity faces.

In addition to the General Fund, the Trustees maintain a Programme Designated Reserve. This reserve account is maintained to fund important strategic interventions that the Charity is delivering as part of its strategy. The balance of this account on 31 December 2022 was $1.6 million and these reserve funds will be utilised to support the Charity's strategy in 2023. Together, the General Fund and the Programme Designated Reserve make up the Charity's free reserves.

Separate unrestricted reserves are needed for the following purposes:

- **To cover the balance of funds invested in fixed assets: the Charity's fixed assets have been acquired using unrestricted funds. The net book value of fixed assets is held in a separate reserve to reflect the fact that this part of the Charity's reserves is not readily realisable to finance any other activity or obligation. On 31 December 2022, the balance of this reserve fund was $0, reflecting that all current fixed assets held by the Charity have been written down in full.**
- **To cover for foreign exchange losses: Currency markets continue to be volatile and, with major income and expenditure streams in over 10 different currencies, the Charity is exposed to significant foreign exchange risk. Steps are taken to hedge against that risk in line with the foreign exchange risk policy set out above, but it is still prudent to retain a minimum balance in the Exchange Rate Revaluation Reserve to cover unhedged foreign exchange losses. The target minimum value of the reserve is $0.5 million.**

On 31 December 2022, the balance on this reserve fund was $0.5 million.

LIQUIDITY AND INTEREST RATE RISK

The Trustees monitor the liquidity and cash flow risk of the Charity carefully. Cash flow is examined by the Trustees on a regular basis and action is taken as appropriate. The Charity did not need an overdraft in 2022 and will not need one in 2023. There are no long-term borrowings, so the Charity is not exposed to interest rate risk..

INVESTMENT POLICY AND OBJECTIVES

The objectives of the Charity's investment policy, in order of priority, are to ensure the Charity's funds are held safely, to ensure the Charity has sufficient liquidity to implement its programmes, and to achieve a return on surplus funds. These surplus funds may be invested in:

- **fixed-interest government or government-backed investments with less than five years to maturity which are rated AAA by either Standard & Poor's or Moody's**
- **bank treasury deposits and/or notice accounts with terms of up to 12 months in banks that are rated at least A by both Standard & Poor's and Moody's, and have been approved by the Trustees**
- **in a sterling common deposit fund managed by a corporate trustee, as approved by the Charity Commission.**

During the course of 2022, interest earnt on investments totalled $51,000 (2021: $6,000). Interest earned on treasury products increased for the Charity in 2022 due to Central banks raising interest rates in response to global economic conditions. The Charity expects this higher level of interest earned to continue into 2023. The objectives of the policy are to generate interest on the Charity's GBP, USD and EUR bank balances equal to the Bank of England, Federal Reserve and European Central Bank base rates. The Charity met this target in 2022.

GOING CONCERN

The Trustees have assessed the Charity's ability to continue as a going concern. The Trustees have considered a number of factors when forming their conclusion as to whether the use of the going concern basis is appropriate when preparing these financial statements. These factors include the following:

Reviewing the 2023 budget together with a review of an updated financial forecast to the end of 2024, which analyses various scenarios of funding for the Charity and the likelihood of key strategic grants being secured.

A review of the key risks the Charity faces, including the changing external environment and the mitigating actions the Charity can deploy to reduce the negative impact caused by these risks.

The Charity is funded through a mixture of long-term grants and contract income from governments, multilaterals, trusts, foundations and corporations. The Charity has strategic donors which will provide unrestricted funding to the Charity for 2023 and 2024. The Charity entered 2023 in a strong position with the General Fund at $4.8m, a programme designated reserve of $1.6m and a foreign exchange reserve of $0.5m. The Charity has modelled scenarios that consider the likelihood of key strategic grants being secured and considered the impact of possible mitigating actions, including reducing the cost base of the Charity and reducing planned expenditure. Taking into account these mitigating actions, under all scenarios the Charity has sufficient liquid funds to support its cash flow requirements, together with adequate reserves for the period of review.

Having regard to the above, the Trustees believe it is appropriate to adopt the going concern basis of accounting in preparing the financial statements.

PERFORMANCE OF THE CHARITY'S FUNDRAISING ACTIVITIES

In terms of reaching financial targets, the financial year 2022 was another strong period with a number of significant new funding agreements secured. Success has been achieved against the background of a challenging external donor environment where the shape and focus of Official Development Assistance (ODA) funding continues to evolve. The funding secured will help the Charity meet its financial objectives for the coming years and enable important charitable and programmatic work to continue.

In the financial year 2022, most material funding secured was received from institutional donors, trusts and foundations. The Charity undertook some fundraising activities with members of the public, which were limited to an emergency appeal to support people living with and affected by HIV in Ukraine. This appeal was administered through the Frontline AIDS website and on the Just Giving platform. The Charity did not pay any third party or agency to undertake material fundraising activities on its behalf and received no complaints during the year regarding any fundraising activities. Frontline AIDS is a member of the Fundraising Regulator. The Charity and its Trustees are fully aware of the requirements and duties set out in the Charities (Protection and Social Investment) Act 2016 with respect to fundraising activities and are focused on ensuring any future fundraising activities are fully compliant.

We also take very seriously our responsibility to protect vulnerable people. Frontline AIDS has a Safeguarding Policy and a Code of Conduct, which describe our approach to protecting staff, partners, programme participants and supporters.

PRINCIPAL RISKS AND UNCERTAINTIES

RISK (RISK TYPE)	MANAGEMENT ACTIONS
FUNDING (STRATEGIC) **The highest risk for Frontline AIDS is fundraising and income generation. Donor priorities have shifted post COVID-19, and factors such as the war in Ukraine have affected the availability of funding.**	▶ **Frontline AIDS has undertaken significant work to position itself to secure new funding, providing financial stability and resources to deliver on the next phase of its Global Plan of Action** ▶ **A cross-functional fundraising taskforce established across functions to prioritise fundraising activities and remove bottlenecks and ensure resources available to prioritise fundraising activities** ▶ **The revised income strategy prioritises funding diversification and cross sectoral partnerships** ▶ **Ensure a more proactive approach to fundraising, shifting focus, capacities and investments to generating institutional and programmatic funding including a focus on proactive innovation in our programmes and approaches to attract funding.** ▶ **Explore funding opportunities in America and Europe**
RELEVANCE (STRATEGIC) **A prominent risk closely linked to funding and safeguarding is whether Frontline AIDS will remain relevant in the face of competing interests from other areas of focus such as COVID, Pandemic Preparedness and Response and Monkey Pox. Although the organisation has made good progress in responding to and reassessing our relevance and how we demonstrate value add, the HIV/AIDS sector continues to experience challenges with attention and funding diverted to other prominent causes, including COVID-19, other potential pandemics, climate change and other health causes.**	▶ **The Frontline AIDS management is confident that the efforts made to position the organisation in Pandemic Preparedness Response, the visibility raised by the Shot in the Arm Podcast are all showing positive results.** ▶ **Frontline AIDS will continue to position our partnership model in the new commitments to localisation.** ▶ **Management has actively positioned the organisation within the COVID and Pandemic Preparedness and Response spaces where we are engaging with partners and donors and ensuring that HIV remains central within those new agendas in health** ▶ **Internally work is underway to redefine our Partnership Model to clearly demonstrate our value add to global health responses in particular to ending HIV. In the coming months management will be leading the development of our positioning and engagement strategies for the EU region with a focus on Germany and Africa to further articulate our importance and relevance as a Global Player in the HIV response.**
PEOPLE (OPERATIONAL) **The uncertainty and complexity of a wide range of workforce and people management issues adversely affect the Charity's ability to meet its strategic and operational goals.**	▶ **Since the departure of the Executive Director, an interim executive team has been put in place, with Lois Chingandu as Acting Executive Director and Divya Bajpai as Acting Deputy Executive Director. This has provided stability to the organisation and has been well received by staff. The risk has been reduced to reflect this.** ▶ **The role was advertised internationally, and interviews will be taking place imminently.**

STRUCTURE, GOVERNANCE, AND MANAGEMENT

INTRODUCTION

Frontline AIDS was incorporated as a company limited by guarantee in England and Wales on 24 December 1993 (registration number 2883774) and is a registered charity (registration number 1038860).

The Charity's governing document is its memorandum and articles of association. The Charity's legal objects, as set out in its memorandum of association, are:

- **the advancement of health throughout the world, particularly in relation to HIV and to sexual and reproductive health**
- **the promotion of the effective use of charitable resources by civil society organisations advancing health, particularly in relation to HIV and to sexual and reproductive health**
- **the promotion of human rights**
- **the relief of poverty or other charitable need among people affected by HIV**
- **the promotion of equality and diversity by the elimination of stigma and discrimination in relation to people affected by HIV.**

PARTNERSHIP MODEL

Frontline AIDS is a multi-directional partnership that operates at global, regional, national and local levels. The new partnership model, approved by its Board of Trustees, includes the former Linking Organisations, Implementing Organisations, but also organisations that share the same values and the same vision of ending AIDS. This new model, which promotes a more fluid and collaborative partnership with the aim of offering more distributed leadership to partners, is based on the essential principles of equality, diversity, self-government and shared responsibility and mutual accountability. Frontline AIDS partners are legally independent CSOs and are not controlled by the Frontline AIDS Board of Trustees. Frontline AIDS partners work together to implement the different actions of the Global Plan of Action, which is our common strategy, considering their different contexts in regions and countries around the world. Partners make multiple contributions to the successful implementation of the Global Plan of Action. These partners fall into three categories:

Strategic Partners: Organisations that lead one or more actions at country, regional and global levels in programming, advocacy, or technical expertise, often through a formal relationship with other strategic partners.

Associated Partners: Organisations that contribute to one or more actions through a formal relationship with a strategic partner (e.g. programme implementation or advocacy/ technical expertise).

Collaborators: Organisations and individuals who are committed to being part of a global effort to trigger urgent action against AIDS.

TRUSTEES

The Charity is governed by its Board of Trustees, the organisation's foremost policy-making body. The Trustees of the Charity are directors for the purposes of the Companies Act 2006. The Trustees who served during the year are listed on the inside back page of the Report and Accounts under reference and administrative details.

The Board of Trustees approves the Charity's strategic framework and is responsible for ensuring that the organisation's broad policies and strategies are in keeping with its mission. The Board hold quarterly meetings throughout the year. At their meetings (which take place over two days), the Trustees authorise annual operational plans, funding requests and programme priorities, decide annual budgets, review the progress the Charity is making against its strategy, approve accounts and review organisational risk. The Trustees also select and appoint the Charity's Executive Director.

When new appointments to the Board are sought, preferred skills and experience are identified through an audit and the positions and desired profiles are advertised. Applications are discussed and appointments confirmed by the full Board. In accordance with the memorandum and articles of association of the Charity, Trustees are appointed for an initial three-year term and may not serve more than three consecutive terms of office. Appointment of Trustees is by resolution of the Board.

TRUSTEE INDUCTION AND TRAINING

New Trustees receive an induction pack in advance of their first Board meeting, containing key organisational documents such as the memorandum and articles, the most recent strategy and annual report and accounts, essential policies (e.g. anti-fraud, conflict of interest, serious incident reporting), Committee terms of reference, and Trustee duties and responsibilities. The pack also includes external guidance, such as the Charity Governance Code and the Charity Commission guidance, The Essential Trustee. New Trustees attend a virtual induction before their first Board meeting, during which they learn about the Frontline AIDS partnership model, practices and programmes. The day includes meetings with key staff from across the organisation. Training for existing Trustees is arranged on an ad hoc basis according to their requirements.

CHARITY GOVERNANCE CODE

The Risk and Compliance team is responsible for ensuring that the Charity's procedures and practices meet the requirements of the Charity Governance Code. The team uses the code's self-assessment template to review the Charity's practices on a regular basis and ensure that the organisation continues to maintain high standards of governance. The original version of the code was used as the basis of the partnership Governance Handbook, published in English, French and Spanish, and circulated to all partners. The Charity was assessed against the latest (2020) version of the code as part of the external Governance Review undertaken at the beginning of 2021.

FINANCE AND AUDIT COMMITTEE

The Finance and Audit Committee (FAC) comprises up to nine members: up to five Trustees and up to four external members. The FAC meets approximately two weeks before every Board meeting. Its responsibilities include: a review of the Charity's annual budget in advance of discussion by the Board; review and oversight of the Charity's financial position, and performance against budgets; review of the statutory accounts of the Charity; the approval of changes in accounting policies; the assessment of risks facing the Charity and the systems put in place to mitigate them; the approval of internal audit plans and review of the effectiveness of the internal audit function; and the consideration of findings and recommendations of both the internal and external auditors.

ACCREDITATION COMMITTEE

Frontline AIDS partnership introduced an accreditation system in 2008 to assess each other (peer review process) against institutional and programmatic standards, to ensure that the global partnership comprises of well-performing, sustainable and credible CSOs. All the partners are required to meet nine principles containing 36 accreditation standards in three areas i.e. governance, sustainability and external engagement, organisational management and HIV programming. There are eight programme-related HIV and health technical areas containing a further 30 standards. Organisations are required to select two technical areas and meet all the standards in that area. The system promotes good governance, accountability, and good practice programming across the partnership. The accreditation certification is valid for four years.

The accreditation is currently in cycle three with six partners (LVCT Health, KHANA, BONELA, EVA, RUMAH CEMARA, Côte d'Ivoire) starting peer review in April to May 2023. The accreditation system is hosted on Salesforce and administrated via an online process and in English. The system is undergoing translation to French and Spanish, and once this is completed Alliance Côte d'Ivoire will commence its self-assessment using the French translated accreditation system.

The Accreditation Committee (AC) act as the custodians of the accreditation system and process, overseeing the accountability and quality, and ultimately ensuring that strategic and associate partners are accredited.

PEOPLE AND REWARD COMMITTEE

The purpose of the People and Reward Committee is to maintain an overview of Frontline AIDS' organisational development with particular reference to the implementation of policies on remuneration and safeguarding, and to provide assurance to Trustees that the executive has mechanisms in place to effectively manage the people resources of the charity, whilst also recognising and managing the risks involved.

The Committee meets as required and reports to the Board of Trustees at least once a year. Its membership comprises the Chair of the Board, the Chair of the FAC and the Board of Trustees' safeguarding lead.

MANAGEMENT STRUCTURE

The Charity's organisational structure comprises three pillars: Programmes and Partnerships, External Relations, and Operations. These functional pillars are aligned with the Global Plan of Action 2020-2025 and enable the organisation to be effective and efficient in meeting its strategic aims.

The Executive Director manages the Charity on a day-to-day basis, coordinates and directs the three functional pillars and reports to the Board of Trustees at its quarterly meetings. She leads the Charity's Executive Team, which comprises the Executive Director, the directors of Programmes and Partnerships and External Relations. These directors are the key management personnel within the Charity.

The Executive Team usually meets weekly to take decisions about (among other things) the review, development, and implementation of operational plans; financial, planning and other management systems; changes in organisational policies; and the creation of new staff positions. The Head of Finance and Risk and the Head of Internal Audit regularly attend Executive Team meetings to ensure that decision-making is informed by detailed input from across the organisation.

The wider Senior Leadership Team (SLT) comprises the Charity's Directors and heads of team. The SLT meets weekly and the over-arching objective of the management group is to ensure the Charity is effectively delivering against strategic priorities through planned portfolios of work. The SLT has a particular focus on risk management and the identification and mitigation of risks to which the Charity is exposed. Significant decisions – such as the approval of organisation-wide strategy, annual work plans and budgets – are subject to approval by the Board of Trustees.

SAFEGUARDING

The Charity continues to improve its safeguarding policies and procedures following the internal review carried out in 2018. In 2020, an internal audit was conducted of our safeguarding controls and, as a result, our Safeguarding Framework and Safeguarding Children, Young People and Vulnerable Adults Policy has been further updated.

The Charity has a safeguarding lead on the Board of Trustees, and all Trustees have received specialist training. The Board has noted the findings of the internal audit, particularly in relation to controls within our international programmes, and has requested that the recommendations are actioned quickly. The Board is satisfied that there are no historical safeguarding issues which should have been reported to the Charity Commission. A consultant was hired to review all our safeguarding policies to ensure compliance with international standards.

DATA PROTECTION

The Data Protection Officer carried out an organisational data audit in 2020 to ensure that our data protection procedures – particularly around data retention – were compliant with current data protection regulations. Staff from all clusters and subject areas were involved in the review of existing practice around data protection, and the update of procedures, to ensure compliance. Staff training maintains data protection awareness across the organisation, particularly around Salesforce which the Charity now uses to maintain the contact details of staff, consultants, and partners, and around fundraising from individual donors, a new area for the Charity.

REMUNERATION POLICY

The Charity's Global Remuneration Principles were updated during 2019 to reflect its move to a performance-driven approach to salary increases. The Charity aims to ensure equity across its global recruitment and remuneration practices and to contribute to the development and sustainability of the local economy in countries where its staff are based. All roles in the UK and South Africa are benchmarked annually against data from comparable organisations in the charity sector. The Charity aims to remunerate staff within the median-upper quartile range produced by the benchmarking exercise.

GRANT-MAKING POLICY

The Charity grants funds to partners, some of which then support other NGOs and CSOs within their countries by sub-granting the funds received.

The Charity has a comprehensive onward granting policy and procedures manual that provides clear guidelines on the criteria for awarding grants to partners, thus ensuring that accountability and transparency are maintained. The manual includes detailed tendering processes; guidelines on matters such as how to establish selection criteria; how to engage external stakeholders in the selection process; how to carry out programmatic and financial assessments; how to support and monitor grantees; and what to do when there is a need to close out the grant. Renewal of a grant is subject to performance, review and re-planning.

PUBLIC BENEFIT REPORTING

The Trustees have paid due regard to the Charity Commission's general guidance on public benefit in setting the Charity's objectives and planning its activities. This annual report of the Trustees explains the Charity's activities and demonstrates how they contribute to its purposes and provide public benefit.

TRUSTEES' RESPONSIBILITIES IN RESPECT OF THE CHARITY'S ACCOUNTS

The Trustees (who are also directors of the Charity for the purposes of company law) are responsible for preparing the strategic report, the Trustees' report and the financial statements in accordance with applicable law and regulations and United Kingdom Generally Accepted Accounting Practice. Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company (i.e., the Charity) and its group, and of the incoming resources, including income and expenditure, of the charitable group for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently
- observe the methods and principles in the Charity's Statement of Recommended Practice (SORP)
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the accounts
- prepare the financial statements on the 'going concern' basis unless it is inappropriate to presume that the Charity will continue its activities.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the Charity's transactions; disclose with reasonable accuracy at any time the financial position of the Charity and its group; and comply with the Companies Act 2006 and the provisions of the Charity's constitution. They are also responsible for safeguarding the assets of the Charity and the group, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In accordance with Company Law, the Trustee directors certify that:

- so far as they know, there is no relevant audit information of which the Charity's auditors are unaware
- they have taken all necessary steps to make themselves aware of any relevant audit information and have ensured that the Charity's auditors are aware of that information.

EXTERNAL ENVIRONMENT AND THE COVID-19 PANDEMIC

The external environment continues to undergo significant change, not only in response to the COVID-19 pandemic, but also due to changing government and donor priorities, a rise in right-wing populism and significant political events such as Brexit and the Russian invasion of Ukraine.

To date, the Charity has not suffered significant interruption to its operations and delivery of programmes. During 2021, the Charity was able to continue to implement its programme work within the countries that it operates by adapting this work. The Charity anticipates being able to continue programme activities as budgeted and planned in 2022.

There is a continued risk that the COVID-19 pandemic could cause disruption to a region that the Charity undertakes its programme work within. This in turn could create difficulties for the Charity in reaching those most at need with its work. The Trustees and Charity have responded to this by re-directing resources to those programmes and interventions which will have the greatest impact to supporting the Charity's beneficiaries in light of the COVID-19 pandemic. The Charity continues to maintain appropriate controls over its network of partners, monitoring these organisations closely for any possible signs of financial distress. Trustees are happy that the controls in place to monitor and manage the funds held by partners are appropriate and robust.

APPROVAL

This annual report of the Trustees, prepared under the Charities Act 2011 and the Companies Act 2006, was approved by the Board on 08 June 2022. This included the Trustees' approval, in their capacity as company directors, of the Strategic Report contained herein.

Signed on behalf of the Board of Trustees

Professor Nana Poku **8th June 2022**
Chair



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ACCOUNTS FOR THE YEAR TO 31 DECEMBER 2022

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF FRONTLINE AIDS

Opinion

We have audited the financial statements of Frontline AIDS ('the charitable company') and its subsidiaries ('the group') for the year ended 31 December 2022 which comprise the Consolidated Statement of Financial Activities, the Group and Charity Balance Sheets, the Consolidated Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the charitable company's affairs as at 31 December 2022 and of the group's income and expenditure, for the year then ended:
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's or the |group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The Trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the Trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the group and charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the Trustees' report.

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

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the Trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the group and charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the Trustees' report.

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

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on page 58 the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

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

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company and group operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011 together with the Charities SORP (FRS 102).

We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company and the group for fraud.

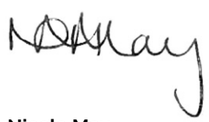
Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within grant income, grant expenditure including overseas operations and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, internal audit and the Finance and Audit Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

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



Nicola May
Senior Statutory Auditor
For and on behalf of
Crowe U.K. LLP
Statutory Auditor
London

Date: 29th June 2023

FRONTLINE AIDS
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 December 2022

	Notes	2022 Restricted $000	2022 Unrestricted $000	2022 Total $000	2021 Restricted $000	2021 Unrestricted $000	2021 Total $000
INCOME FROM:							
Donations and legacies		-	64	64	-	6	6
Investments	2	-	51	51	-	6	6
Charitable activities							
Grant income	3	12,176	3,566	15,742	12,469	7,575	20,044
Contract income	3		557	557	-	419	419
Total		**12,176**	**4,238**	**16,414**	**12,469**	**8,006**	**20,475**
EXPENDITURE ON:							
Charitable activities	4	12,176	5,312	17,488	12,469	7,930	20,399
Total		**12,176**	**5,312**	**17,488**	**12,469**	**7,930**	**20,399**
Net expenditure			(1,074)	(1,074)		76	76
NET MOVEMENT IN FUNDS:							
Funds brought forward	3	-	7,926	7,926	-	7,850	7,850
Total funds carried forward	**3**	**-**	**6,852**	**6,852**	**-**	**7,926**	**7,926**

The notes on pages 55 to 73 form part of these financial statements.

There are no recognised gains and losses other than those shown within the Consolidated Statement of Financial Activities.

FRONTLINE AIDS
BALANCE SHEET

as at 31 December 2022

	Notes	2022 Group $000	2022 Charity $000	2021 Group $000	2021 Charity $000
Fixed assets					
Tangible assets	8	-	-	6	6
Current assets					
Debtors	11	3,617	3,637	1,864	1,869
Short term deposits	12	1,000	1,000	1,000	1,000
Cash at bank and in hand	12	11,863	11,838	15,680	15,674
		16,480	16,475	18,544	18,543
Liabilities:					
Creditors: Amounts falling due within one year	13, 14	(9,472)	(9,467)	(10,272)	(10,271)
Net current assets		**7,008**	**7,008**	**8,272**	**8,272**
Provision for liabilities and charges	15	(156)	(156)	(352)	(352)
Total Net assets		**6,852**	**6,852**	**7,926**	**7,926**
The funds of the charity	3				
Unrestricted					
General fund		4,800	4,800	4,800	4,800
Fixed asset fund		-	-	6	6
Exchange rate revaluation reserve		500	500	500	500
Programme designated reserve		1,552	1,552	2,620	2,620
Total unrestricted funds		**6,852**	**6,852**	**7,926**	**7,926**
Restricted		-	-	-	-
Total charity funds		**6,852**	**6,852**	**7,926**	**7,926**

The financial statements were approved by the Board of Trustees and authorised for issue on 08 June 2022.



Nana Poku
Chairman

The notes on pages 55 to 73 form part of these financial statements.

Frontline AIDS. Company Number 2883774

FRONTLINE AIDS
CONSOLIDATED CASH FLOW STATEMENT

for the year ended 31 December 2022

	Notes	2022 $000	2021 $000
Cash flows from operating activities			
Net cash provided by *(used in)* operating activities	23	(3,868)	4,327
Cash flows from investing activities			
Interest on treasury deposits and bank balances	2	51	6
Purchase of fixed assets	8	51	6
Subtotal: *Net cash provided by investing activities*		51	6
Change in cash and cash equivalents for the year		(3,817)	4,333
Cash and cash equivalents at the beginning of the year		16,680	12,347
Cash and cash equivalents at the end of the year	**12**	**12,863**	**16,680**

The notes on pages 55 to 73 form part of these financial statements.

FRONTLINE AIDS
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended 31 December 2022

1. Accounting Policies

Legal form of Charity

Frontline Aids is registered as a limited liability company in England and Wales under number 2883774 and its registered office is Brighton Junction, 1a Isetta Square, 35 New England Street, Brighton, BN1 4GQ. Frontline Aids is a Public Benefit Entity registered with the Charity Commission under number 1038860.

Basis of preparation

The financial statements have been prepared under the historical cost convention in accordance with the Financial Report Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006 and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - effective 1 January 2019.

Before approving the financial statements, the Trustees review the financial performance for the financial year 2022, consider any relevant information for the current and following years (2023 and 2024) and the major risks to which the Charity is exposed. The review by the Trustees considers the current and future funding of the Charity, the cost base of the Charity and the ability to reduce planned expenditure if changes in funding arise. This review includes analysing the performance of the income strategy for the Charity, which is focused on strengthening the Charity's relationship with its strategic donors, diversifying its funding base through new opportunities and growing funding through high quality and innovative programming.

The Statement of Financial Activities (SOFA) and balance sheet consolidate the financial statements of the Charity and its subsidiary undertakings in South Africa and the US. The consolidation has been carried out on a line by line basis. The subsidiary undertaking in South Africa, a non-profit company, was registered on the 02 August 2018 under the name International HIV/AIDS Alliance South Africa. The subsidiary undertaking in USA, a non-profit company, was incorporated on 04 June 2019.

No separate SOFA has been presented for the parent charity alone. The subsidiary undertakings in South Africa and the United States have incurred no income or expenditure outside of that provided by and reported to the Charity. Therefore, the SOFA of the parent charity is the same as the consolidated SOFA.

Going concern

The Trustees have assessed the Charity's ability to continue as a going concern. The Trustees have considered a number of factors when forming their conclusion as to whether the use of the going concern basis is appropriate when preparing these financial statements. These factors have included the following;

- Reviewing the 2023 budget together with a review of an updated financial forecast to the end of 2024, which analyses various scenarios of funding for the Charity and the likelihood of key strategic grants being secured.
- A review of the key risks the Charity faces, including the changing external environment and the mitigating actions the Charity can deploy to reduce the negative impact caused by these risks.

The Charity is funded through a mixture of long-term grants and contract income from governments, multilaterals, trusts, foundations and corporations. The Charity has strategic donors which will provide unrestricted funding to the Charity for 2023 and 2024. The Charity entered 2023 in a strong position with the General Fund at $4.8m, a programme designated reserve of $1.6m and a foreign exchange reserve of $0.5m. The Charity has modelled scenarios that consider the likelihood of key strategic grants being secured and considered the impact of possible mitigating actions, including reducing the cost base of the Charity and reducing planned expenditure. Taking into account these mitigating actions, under all scenarios the Charity has sufficient liquid funds to support its cash flow requirements, together with adequate reserves for the period of review.

Having regard to the above, the Trustees believe it is appropriate to adopt the going concern basis of accounting in preparing the financial statements.

Funds structure

The Charity maintains two types of fund:

Unrestricted Funds

Unrestricted funds are funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity, and which are not subject to donors' restrictions. The Charity further divides unrestricted funds as follows:

- The Fixed Asset Fund, which represents the funds tied up in tangible fixed assets and therefore not immediately realisable.
- The Programme Designated Reserve, which are funds the Trustees have set aside for particular purposes.
- The General Fund, which represents the working capital for the Charity and also provides a buffer, should there be a shortfall in income or unbudgeted costs.
- The Exchange Rate Revaluation Reserve, which holds a minimum balance of $0.5 million to cover unhedged foreign exchange losses.

Restricted funds

Restricted funds are funds that must be used in accordance with specific instructions imposed by donors.

Transfers between funds

Transfers to or from the General Fund from other funds are made in accordance with the Charity's reserves policy.

Incoming resources

Incoming resources are included in the SOFA when the Charity is legally entitled to them, the receipt is probable, and the amount can be reliably measured. Incoming resources from charitable activities includes income from performance related grants; income and fees for contracts and services; and income from unrestricted grants. Voluntary income comprises public donations and is included when it is received.

The Charity receives funding from performance-related grants and contracts for direct and indirect programme costs and to provide sub-grants to other agencies. This funding is subject to contractual restrictions which must be met through incurring qualifying expenses for particular programmes.

Income arising from performance related grants is treated as restricted income. Income arising from contracts for services is recognised as unrestricted income, as any surplus or deficit remaining after the contract terms have been fulfilled is for the Charity to keep.

Revenue from performance grants and contracts is recognised only when funds have been utilised to carry out the activity stipulated in the agreement. This is generally equivalent to the sum of relevant expenditure incurred during the year and any related contributions towards overhead costs. Deferred income amounts received under these grants and contracts represents the amount of cash received in advance of earning revenue through the delivery of programme activities.

The Charity also receives some grants from governments and foundations that are not subject to contractual restrictions. Revenue from these grants is included at the time the contract is signed by the donor.

Resources expended

Charitable activities

Expenditure is recognised on an accruals basis. All costs are allocated to direct charitable activities. Support costs are allocated on a total cost basis. All salaries are allocated to either support costs or direct activities according to timesheets. Redundancy costs are recognised in expenditure when the charity has a legal or constructive obligation, and the costs can be measured reliably.

Contributions are paid to Frontline AIDS Country Offices and partners, and are given for two purposes, either to support the operating costs of the overseas organisation, or to provide funds for 'onward granting' to implementing partners.

Operations expenditure is recognised when expenses have been incurred by the Country Offices or partner and have been approved by the budget holder at the Charity.

Onward grants by Country Offices to implementing partners are recognised in line with the expenditure of the grant reported back to the Country Office by the implementing partner. Onward grants by partners are recognised as expenditure in full on signing of the onward granting agreement with the implementing partner.

Governance costs

These are the costs associated with the governance arrangements of the Charity as opposed to those costs associated with fundraising or charitable activities. Governance costs include internal and external audit costs, and costs associated with constitutional or statutory requirements, for example the costs of Trustees' meetings or of preparing statutory accounts..

Functional and presentation currency

The functional and presentation currency of the Charity is US dollars. A significant proportion of the Charity's funding and programme expenditure is denominated in US dollars, therefore the Charity has elected to use US dollars as its functional currency and the currency that the consolidated Financial Statements are prepared in.

Foreign exchange gains and losses

Monetary assets and liabilities denominated in foreign currencies are translated into US dollars at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into dollars at the rate of exchange ruling at the date of the transaction or at an average monthly rate. Exchange differences are taken into account in arriving at the net movement in resources for the year.

Fixed assets and depreciation

Expenditure on tangible fixed assets is capitalised at original cost. The capitalisation limit is $5,000.

Assets held by Country Offices are fully depreciated in the year of acquisition. Assets held by the Charity in the UK are depreciated on the straight-line basis over the estimated useful lives of the assets as follows:

Leasehold improvements: 7 years, or the term of the lease, whichever is shorter

Furniture and fixtures: 7 years

Computer equipment and software: 3 years

Office equipment: 3 years

A full year's depreciation is charged in the year of acquisition and none in the year of disposal.

Cash and cash equivalents and current asset investments

Cash and cash equivalents are measured through the US dollar equivalent cash value held by the group at the balance sheet date. Short term deposits are measured as the US dollar equivalent value of short term treasury deposits structured for a period of up to 12 months at the balance sheet date. The balances held in these short term treasury deposits are not intended to be used to fund working capital requirements in the immediate future.

Debtors

Debtor balances are made up of balances due from donors, amounts due from subsidiary companies, amounts advanced to partners, prepayments and other debtors.

Debtor balances due from donors are measured as the US dollar equivalent value of invoices submitted to donors for reimbursement of funds. Amounts due from subsidiary companies and amounts advanced to partners are both measured as the US dollar equivalent value of unspent funds at the balance sheet date. Prepayments are measured as the US dollar equivalent value of net amounts prepaid at the balance sheet date.

Provisions for liabilities and charges

Provisions for liabilities and charges are provided for where these arise from a legal or constructive obligation, as a best estimate of the expenditure required to settle the present obligation at the balance sheet date.

Pensions

The Charity offers staff a range of benefits including membership of a defined contribution pension scheme. Where staff opt to join the scheme, the Charity makes employer's pension contributions to personal pension schemes. The assets of these schemes are held separately from those of the Charity in independently administered funds. In accordance with the Charities SORP, contributions are charged to unrestricted and restricted funds on the same basis as other employee related costs.

Operating leases

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

Financial instruments

Where the Charity has obligations denominated in one currency that are funded by grants or contracts denominated in another currency, it is exposed to the risk of movements in the exchange rate between those two currencies. In accordance with its foreign exchange policy (see page 38), the Charity may use forward contracts or options to reduce the risk arising from its significant foreign exchange exposures. Those contracts may commit the Charity to exchange a given amount of one currency for another at a future date, at a set rate. These contracts are classed as derivative financial instruments, because their value changes in response to changes in market foreign exchange rates. Accounting standards require derivatives to be held at fair value, with the change in value from one period to another taken through the SOFA. At the balance sheet date, any outstanding forward foreign exchange contracts or options would be revalued at the applicable forward rate for each contract at the year end. The unrealised gain or loss arising on revaluation is taken through the SOFA. The Charity does not hold or trade in any other type of derivative financial instrument.

Estimation of uncertainty

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described in this accounting policies note and specifically relate to incoming resources and resources expended.

2. Investment income & interest

	2022 $000	2021 $000
Interest on treasury deposits and bank balances	**51**	**6**

3. Movement in resources

	Balance at 1/1/22 $000	Incoming 2022 $000	Transfers 2022 $000	Outgoing 2022 $000	Balance at 31/12/22 $000
RESTRICTED FUNDS					
AIDS Foundation South Africa	-	2	-	(2)	-
Alliance for Public Health	-	809	-	(809)	-
Bonela	-	5	-	(5)	-
Dutch Government (BuZa)	-	3,588	-	(3,588)	-
Elton John AIDS Foundation	-	658	-	(658)	-
Expertise France	-	33	-	(33)	-
Ford Foundation	-	778	-	(778)	-
"Foreign, Commonwealth and Development Office"	-	(1)	(1)	-	-
Gilead Sciences Inc	-	273	-	(273)	-
Global Fund to Fight AIDS, Tuberculosis & Malaria	-	2,485	-	(2,485)	-
Irish Aid	-	58	-	(58)	-
New Venture Fund	-	129	-	(129)	-
Open Society Foundations	-	247	-	(247)	-
Rockefeller Brothers Fund	-	857	-	(857)	-
Swedish Government (SIDA)	-	1,798	-	(1,798)	-
The Archewell Foundation	-	107	-	(107)	-
UNESCO"Global Fund to Fight Aids, Tuerculosis & MalariaGrant"	-	69	-	(69)	-
Unitaid	-	91	-	(91)	-
ViiV Healthcare	-	27	-	(27)	-
Young Africa International	-	163	-	(163)	-
Total restricted funds	**-**	**12,176**	**-**	**(12,176)**	**-**
UNRESTRICTED FUNDS					
Contracts					
US Government (USAID)	-	-	-	-	-
Other contract income	-	557	-	(557)	-
Subtotal contracts		**557**		**(557)**	
Unrestricted grants (details below)		3,566			
Other unrestricted grant income					
Total grant income		3,566			
Other unrestricted income		115			
Total incoming resources on general fund		**3,681**			
General fund	4,800	**3,681**	1,058	(4,739)	4,800
Fixed asset fund	6	-	(6)	-	-
Exchange rate revaluation reserve	500	-	16	(16)	500
Programme designated reserve	2,620	-	(1,058)	-	1.552
Total unrestricted funds	**7,926**	**4,238**	**-**	**(5,312)**	**6,852**
Total funds	**7,926**	**16,414**	**-**	**(17,488)**	**6,852**

Restricted funds relate to donor-funded programmes, with expenditure incurred in the delivery of those programmes through strategic and associate partners and onward granting to implementing partners. Incoming resources on restricted funds are only recognised to the extent that these funds have been utilised to carry out programme activities as stipulated in the relevant agreements. Any funds received in excess of activity delivered are treated as deferred income. Note 14 summarises the amount of incoming resources deferred in the financial year ending 31 December 2022.

The programme designated reserve is approved by the Trustees for the delivery of the strategy, supported by detailed budgets and project plans. These are resources to explore and invest strategically in the pursuit of sustaining the Charity's partner organisations' delivery on the Charity's strategy in 2023. At 31 December 2022, a transfer of $1,047,000 from the general fund into Programme Designated and Exchange rate revaluation reserves occurred, to meet future strategic expenditure and in-year foreign exchange losses.

The exchange rate revaluation reserve is maintained to cover unhedged foreign exchange losses that arise in a particular year. During 2022, $16,000 of foreign exchange losses were generated due to the revaluation of non-USD denominated assets. These losses were taken to the exchange rate revaluation reserve, where a transfer from the General Fund equivalent to $16,000 then occurred."

Unrestricted grants are as follows;

	2022 $000	2021 $000
Swedish Government (Sida)	2.950	3,642
Dutch Government (BuZa)	-	3.933
Open Society Foundations	300	-
Irish Aid	316	-
Total	**3,566**	**7.575**

4. Charitable activities

	Onward Granting $000	International Technical Assistance $000	Salaries $000	Support Costs $000	2022 Total $000	2021 Total $000
Speak Truth	773	1,033	7	681	2,494	1,099
Unlock Barriers	2,167	1,418	227	1,431	5,243	7,173
Invest in Solutions	4,705	1,007	400	2,295	8,407	9,227
Build a Sustainable Future	178	600	20	299	1,097	1,062
Partnership and Civil Society Strengthening	2	124	13	52	191	1,066
Evidence for Impact	-	26	6	12	44	352
Innovation	-	2	7	3	12	420
Total	**7,825**	**4,210**	**680**	**4,773**	**17,488**	**20,399**

5. Support costs

	Speak Truth $000	Unlock Barriers $000	Invest in Solutions $000	Build a Sustainable Future $000	Partnership and Civil Society Strengthening $000	Evidence for Impact $000	Innovation $000	2022 Total $000	2021 Total $000
Income	21	45	72	9	2	149	1,226	704	
Operations	120	252	404	53	9	3	-	841	2,608
Governance Costs	1	1	3	-	-	-	-	5	258
Central Costs	539	1,133	1,816"	237	41	9	3	3,778	671
Total	**681**	**1,431**	**2,295**	**299**	**52**	**12**	**3**	**4,773**	**4,763**

The Charity delivers a comprehensive set of person centred, community focused programming through seven portfolios of work; Speak Truth, Unlock Barriers, Invest in Solutions, Build a Sustainable Future, Partnership and Civil Society Strenthening, Evidence for Impact and Innovation. The activities within this programming are achieved through a combination of direct expenditure and onward granting. Direct costs are used as the basis to apportion support costs across charitable activities. The support costs associated with onward granting were $2,938,000 (2021: $2,761,000).

6. Onward granting

The Charity grants to a range of strategic and associate partners at a national and regional level. These partners then support other non-governmental and community-based organisations working to further the Charity's charitable objectives within those countries by sub-granting the funds received.

"The Charity has a comprehensive onward granting policy and procedures manual that provides clear guidelines on the criteria for awarding grants to non-governmental and community-based organisations, to ensure that accountability and transparency is maintained. Grant renewal is subject to performance, review and re-planning. The Charity's standard sub-grant agreement provides for grant recipients over a value threshold of $300,000 per annum to be audited. No grants are made to individuals."

Onward grants made during 2022 totalled $7,826,000. Of this amount, the 20 most material grants totalled $6,688,000. The 20 recipient organisations receiving these grants are listed as follows:

Organisation name	Country	2022 Group $000	2021 Group $000
Regional Psychosocial Support Initiative (REPSSI)	South Africa	1,257	1,178
Alive Medical Services	Uganda	670	585
Africaid Zvandiri	Zimbabwe	653	529
Africaid Zvandiri	Lebanon	541	346
Soins Infirmiers et Developpement Communautaire (SIDC)	Lebanon	516	496
Action for Community Development (ACODEV)	Uganda	463	320
Y+ Global	South Africa	397	263
Paediatric AIDS Treatment for Africa (PATA)	South Africa	382	409
Caritas Egypt	Egypt	301	342
Co-ordinating Assembly of NGOs (CANGO)	Swaziland	280	217
Association de lutte contre le SIDA (ALCS)	Morocco	238	265
The AIDS Support Organisation Uganda (TASO)	Uganda	209	209
ActionAid UK	United Kingdom	184	759
LVCT Health	Kenya	139	261
Association Tunisienne de Lutte	Tunisia	98	263
Forearms of Change Center to Enable Community (FOCCEC)	Jordan	95	279
African Alliance	South Africa	81	-
Youth Alive Uganda	Uganda	75	-
India HIV/AIDS Alliance	India	59	-
Light of Hope	Malawi	50	-
		6,688	**6,721**

7. Staff numbers and costs

The average number of employees of the group for the year was 89 (2020: 108).
The aggregate costs of these staff were as follows:

	2022 Group $000	2021 Group $000
Salaries	3,810	5,739
Social security costs	350	523
Pension costs	344	514
Total	**4,504**	**6,777**

During the financial year, the following key management personnel received total emoluments of $417,000 (2021: $474,000) for services to the Charity.

- Executive Director
- Director: External Relations
- Director: Programmes & Partnerships

The Executive Director is the highest paid employee within the Charity.

The numbers of employees whose emoluments for the year fell within the following bands were:

	2022 Group number	2022 Charity number	2021 Group number	2021 Charity number
$145,000-$154,999	-	-	2	2
$135,000-$144,999	1	1	-	-
$125,000-$134,999	1	1	1	1
$115,000-$124,999	-	-	1	1
$105,000-$114,999	-	-	1	1
$95,000-$104,999	1	1	4	4
$85,000-$94,999	2	2	5	5
$75,000-$84,999	5	5	5	5

The salary costs included within the above bands have in the majority been incurred in GBP and converted into the Charity's home currency of USD for reporting purposes. Whilst the charity is not obliged to report the gender pay gap under the UK government regulations (due to size), it does utilise market data (Croner & Birches) to benchmark salaries of all staff in the UK and overseas, so gender does not impact upon salaries. All of the directors reported above as 'key management personnel' are female.

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8. Tangible fixed assets

	Furniture and fixtures and software $000	Computer equipment $000	Office equipment $000	Motor Vehicles $000	Total $000
GROUP AND CHARITY					
Cost at 1 January 2022	133	221	13	-	367
Additions for the year	-	-	-	-	-
Disposals for the year	(133)	(136)	(13)	-	(282)
Cost at 31 December 2022		**85**		**-**	**85**
Accumulated depreciation at 1 January 2022	133	215	13	-	361
Depreciation for the year	-	6	-	-	6
Depreciation on disposals	(133)	(136)	(13)	-	(282)
Accumulated depreciation at 31 December 2022	**-**	**85**	**-**	**-**	**85**
Net book value at 31 December 2022	**-**	**-**	**-**	**-**	**-**
Net book value at 31 December 2021	**-**	**6**	**-**	**-**	**6**

9. Investments - Charity

	2022 $	2021 $
FIXED ASSET INVESTMENTS		
Investment in non-UK subsidiary undertakings	-	-

10. Subsidiary undertakings

The following companies are subsidiary undertakings of Frontline AIDS and incorporated outside the UK.

The aggregate amount of the assets, liabilities and funds of the South African and US subsidiaries for the year ended 31 December 2022 are as below and solely represent trading between these subsidiary undertakings and Frontline AIDS.

Country	Name of subsidiary	Date of incorporation	Year end
South Africa	International HIV/AIDS Alliance South Africa	02 August 2018	31 December
USA	Frontline AIDS USA Inc	04 June 2019	31 December

			Assets $000	Liabilities $000	Funds $000
South Africa	International HIV/AIDS Alliance South Africa	02 August 2018	25	(25)	-
USA	Frontline AIDS USA Inc	04 June 2019	-	-	-

The registration number for the International HIV/AIDS Alliance South Africa is 2018 / 424466 / 08

The registration number for Frontline AIDS USA Inc is 84-2063978

The net reserves of these subsidiaries was nil as at 31st December 2022. The incoming resources of the parent Charity were $16.4 million with resources expended of $(17.5m).

Other than the remuneration of key management personnel disclosed in note 7, there were no related party transactions during the course of 2022.

11. Debtors

	2022 Group $000	2022 Charity $000	2021 Group $000	2021 Charity $000
Due from donors, including accrued income	1,935	1,934	1,050	1,050
Amount due from subsidiary companies	-	25	-	6
Advances to partner organisations	1,556	1,556	724	724
Other debtors	19	15	6	5
Prepayments	107	107	84	84
	3,617	**3,637**	**1,864**	**1,869**

Advances to partners made by the Charity take the form of concessionary loans. These loans are non-interest bearing and are repaid to the Charity in the form of services delivered by partners. The carrying amount of these concessionary loans in the Charity and Group are equivalent to the balance of advances to partners at the 2022 financial year end.

12. Cash and cash equivalents

	2022 Group $000	2022 Charity $000	2021 Group $000	2021 Charity $000
Balances held by subsidiaries	25	-	6	-
Balances held by Country Office branches	-	-	-	-
Balances held by the Secretariat	11,838	11,838	15,674	15,674
Subtotal: Cash at bank and in hand	11,863	11,838	15,680	15,674
Short term deposits	1,000	1,000	1,000	1,000
	12,863	**12,838**	**16,680**	**16,674**

Cash and cash equivalents_ refers to funds held by the Charity for the delivery of donor-funded programmes. Cash and cash equivalents decreased in 2022, largely due to the Charity spending funds received in advance on its restricted programme work. The Charity held $1m in short term treasury deposits at the 31 December 2022, with a term of 12 months.

13. Creditors falling due within one year

	2022 Group $000	2022 Charity $000	2021 Group $000	2021 Charity $000
Trade creditors	416	410	636	634
Due to partner organisations	577	577	407	407
Other creditors	104	104	72	72
Tax & social security	91	91	96	96
Accruals	211	211	333	334
Deferred income (note 14)	8,073	8,073	8,728	8,728
	9,472	**9,466**	**10,272**	**10,271**

14. Deferred Income

	2022 Group $000	2022 Charity $000
Balance at 1 January 2022	8,728	8,728
Amount released to incoming resources	(6,960)	(6,960)
Amount deferred in the year	6,305	6,305
Balance at 31 December 2022	**8,073**	**8,073**

Deferred income includes cash amounts received under performance related grants and contracts for which qualifying expenses have not yet been incurred.

15. Provisions

Provisions held by the Charity in 2022 have reduced by $196k. Provisions were released following the Charity reaching a dilapidations settlement with its previous landlord, having vacated its previous office space in April 2022. Provisions at 31 December 2021 stand at $156,000. These provisions represent potential bad debts, which the Charity is actively in the process of recovering.

Provisions	2022 $000
Balance at 1 January 2022	352
Release of provision	(239)
Charged to SOFA during year	43
Balance at 31 December 2022	**156**

16. Trustees' emoluments and reimbursed expenses

No Trustees were remunerated for their role during the year.

Travelling and accommodation expenses for Trustees attendance at meetings amounted were nil in 2022 (2021: $0). All Trustee meetings were held virtually in 2022.

No other transactions were entered into with the Trustees of the Charity.

17. Indemnity insurance

The Charity maintains a directors and officers insurance policy both to protect itself and indemnify the Trustees from the consequences of any neglect or default on the part of the Trustees, employees or agents of the Charity. This insurance is included in a Commercial Combined Package with an overall cost of $46,500 for the period 1 January-31 December 2022.

18. Auditor's remuneration

	2022 $	2021 $
Fee for the statutory audit	50,921	51,974
Fees for other services:		
Other audits	-	-
Total fees, excluding VAT	**50,921**	**51,974**

19. Analysis of net assets between funds

Fund balances at 31 December 2022 are represented by:

	Restricted 2022 $000	Unrestricted 2022 $000	Total 2022 $000	Restricted 2021 $000	Unrestricted 2021 $000	Total 2021 $000
GROUP						
Tangible fixed assets	-	-	-	-	6	6
Investments	-	-	-	-	-	-
Net current assets	-	6,852	6,852	-	7,920	7,920
Total net assets	**-**	**6,852**	**6,852**	**-**	**7,926**	**7,926**
CHARITY						
Tangible fixed assets	-	-	-	-	6	6
Investments	-	-	-	-	-	-
Net current assets	-	6,852	6,852	-	7,919	7,919
Total net assets	**-**	**6,852**	**6,852**	**-**	**7,926**	**7,926**

20. Limited liability

The Charity is limited by guarantee, the liability of each member being limited to £1.

21. Taxation

Frontline AIDS is a registered charity and is therefore potentially exempt from taxation of its income and gains to the extent that they fall within Part ii of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Acts 1992. No tax charge has arisen in the year.

22. Obligations under operating leases

At 31 December 2022 the group had non-cancellable lease commitments as shown below:

	2022 $000 Land and buildings	**2021 $000 Land and buildings**
Due within one year	37	60
Due within one and five years	-	-
Due after five years	-	-
Total net assets	**37**	**60**

There are no non-cancellable lease committments due greater than one year for the Charity. The Charity relocated to a new head office in Brighton during the course of 2022. These head offices are on a six month rolling notice period.

During 2022, lease payments of $183,000 were expensed in the group (2021: $257,000).

23. Note to the cash flow statement

Reconciliation of cash flows from operating activities

	2022 $000	**2021 $000**
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(1,074)	76
Adjustments for:		
Depreciation charges	6	6
Dividends, interest and rents from investments	(51)	(6)
Provision for liabilities and charges (non-cash)	(196)	(224)
(Increase)/Decrease in debtors	(1,753)	797
(Decrease)/Increase in creditors	(800)	3,678
Net cash provided by (used in) operating activities	**(3,868)**	**4,327**

24. Specific donor disclosures

NETHERLANDS MINISTRY OF FOREIGN AFFAIRS:

READY+

In March 2021 the Charity was awarded USD 16,853,442 over the period 1st April 2021 to 31st December 2026 by the Embassy of the Kingdom of the Netherlands in Mozambique for the Resilient and Empowered Adolescents and Young People (READY+) Phase II project (Activity Number 4000004166). The key financial totals for the project are as follows.

	2021 USD	**2022 USD**	**Total USD**
Cash received during the year	2,912,962	3,923,389	6,836,351
Interest allocated	1,183	11,884	13,068
Expenditure incurred and income recognised in the accounts (note 3)	(2,165,916)	(3,613,223)	(5,779,139)
Balance carried forward (within deferred income, note 14)	**748,229**	**322,051**	**1,070,280**

Funds are subgranted to project partners in various currencies, relevant to their operations. The approximate USD equivalents of funds obligated and disbursed are as follows.

	2021 USD	**2022 USD**	**Total USD**
Maximum commitments assumed with partners through subgrants	2,096,394	2,830,746	4,927,140
Decommitments to partners - agreements ending 31st December	(425,324)	(404,570)	(829,894)
Commitments spent and claimed by partners	1,671,070	2,426,176	4,097,246
Funds disbursed to partners	(1,702,305)	(2,468,222)	(4,170,528)
Balance of commited funds yet to be disbursed	**(31,236)**	**(42,046)**	**(73,282)**

25. Financial instruments

Sections 11 and 12 of FRS 102 require the disclosure of the role that financial instruments have had during the year in creating or changing the risks that the Charity faces in undertaking its activities. The main financial risk the Charity is exposed to is foreign exchange risk, which applies because there is a mismatch between the currencies in which the Charity is funded and the currencies in which the Charity incurs expenditure and obligations.

The Charity manages foreign exchange risk in accordance with its foreign exchange policy, set out on page 38, which includes the use of forward contracts or options to reduce risk on significant foreign exchange exposures.

At 31st December 2022 the Charity had no foreign exchange instruments in place. Financial liabilities measured at fair value through the statement of financial activities is therefore nil, as reflected in the table below.

	2022 $000	2021 $000
Financial liabilities measured at fair value through the statement of financial activities	-	-
Carrying amount of financial assets/liabilities	**-**	**-**

26. Comparative movement in funds

	Balance at 1/1/21 $000	Incoming 2021 $000	Transfers 2020 $000	Outgoing 2021 $000	Balance at 31/12/21 $000
RESTRICTED FUNDS					
AIDS Foundation South Africa	-	25	-	(25)	-
Alliance for Public Health	-	64	-	(64)	-
Bonela	-	7	-	(7)	-
Dutch Government (BuZa)	-	3,127	-	(3,127)	-
Elton John AIDS Foundation	-	618	-	(618)	-
Gender DynamiX	-	3	-	(3)	-
Gilead Sciences Inc	-	324	-	(324)	-
Global Fund to Fight AIDS, Tuberculosis & Malaria	-	3,124	-	(3,124)	-
Irish Aid	-	188	-	(188)	-
L'Alliance Burundaise contre le SIDA	-	1	-	(1)	-
New Venture Fund	-	242	-	(242)	-
Other	-	22	-	(22)	-
Swedish Government (SIDA)	-	1,995	-	(1,995)	-
UK Government (DFID)	-	2,364	-	(2,364)	-
United Nations	-	69	-	(69)	-
Waci Health	-	38	-	(38)	-
Young Africa International	-	144	-	144	-
Total restricted funds	**-**	**12,469**	**-**	**12,469**	**-**
UNRESTRICTED FUNDS					
Contracts					
US Government (USAID)	-	-	-	-	-
Other contract income	-	419		(419)	-
Subtotal contracts		**419**		**419**	
Unrestricted grants (details below)					
Other unrestricted grant income		7.575			
Total grant income		7.575			
Other unrestricted income		12			
Total incoming resources on general fund		**7.587**			
General fund	4,800	7.587	(445)	(7,143)	4,800
Fixed asset fund	12	-	(6)	-	6
Exchange rate revaluation reserve	500	-	369	(369)	500
Total unrestricted funds	**7,850**	**8,007**	**-**	**7,931**	**7,925**
Total funds	**7,850**	**20,475**		**20,399**	**7,926**

	2021 $000	2020 $000
Swedish Government (Sida)	3,642	3,157
Dutch Government (BuZa)	3,933	3,913
	7,575	**7,070**

REFERENCE AND ADMINISTRATIVE DETAILS

Frontline AIDS is a registered charity in England and Wales (registration number 1038860) and a company limited by guarantee registered in England and Wales with Companies House (registration number 2883774).

TRUSTEES	COMMITTEES
Nana Poku (Chair)	P
Pauline Hayes	P
Micheal Ighodaro	
Purnima Mane	A
Andrea Marmolejo	F
Abby Maxman	F
Maya Mungra	F, P
Joan Nyanyuki (from 08 June 2022)	A

COMMITTEES	CHAIR
(A) Accreditation Committee	Chair: Joan Nyanyuki - Trustee Anuar Luna - Independent Member, Latin America Purnima Mane – Trustee Soe Naing - Partner Representative, Mahamate, Myanmar Rokhaya Nguer - Partner Representative, ANCS, Senegal Flavian Rhode - Partner Representative, Positive Vibes, Namibia
(F) Finance and Audit Committee	Chair: Maya Mungra - Trustee Ian Goodacre – Independent member Robert Hardy – Independent member Andrea Marmolejo - Trustee Abby Maxman - Trustee
(P) People and Reward Committee	Chair: Pauline Hayes - Trustee Maya Mungra - Trustee Nana Poku – Trustee

EXECUTIVE DIRECTOR
Christine Stegling (until December 2022)

ACTING EXECUTIVE DIRECTOR
Lois Chingandu (from January 2023)

REGISTERED OFFICE	AUDITORS	BANKERS	SOLICITORS	
1a Isetta Square 35 New England Street Brighton BN1 4GQ	Crowe UK LLP 2nd Floor 55 Ludgate Hill London EC4M 7JW	Barclays Bank plc 1 Churchill Place Canary Wharf London E14 5HP	Bates Wells 10 Queen Street Place London EC4R 1BE	DMH Stallard 1 Jubilee Street Brighton BN1 1GE

The Frontline AIDS global partnership is made up of the following partners:

AIDS & Rights Alliance for Southern Africa (ARASA)
AIDS Care China
The AIDS Support Organization (TASO)
Africaid Zvandiri
African Sex Workers' Alliance (ASWA)
Alive Medical Services (AMS)
Alliance Burundaise Contre le SIDA (ABS)
Alliance for Public Health (APH)
Alliance Nationale des Communautés pour la santé (ANCS)
Alliance Nationale pour la santé et le développement en Côte d'Ivoire (Alliance Côte d'Ivoire) Associação Comunitária Ambiente da Mafalala (ACAM)
Association de Lutte Contre le SIDA Association Marocaine de Solidarité et Développement (AMSED) Association tunisienne de lutte contre les maladies sexuellement transmissibles et le sida (ATL MST SIDA)
Anti-AIDS Association
Botswana Network on Ethics, Law and HIV/AIDS (BONELA)
Caritas Egypt
Centre for Supporting Community Development Initiatives (SCDI)
Co-ordinating Assembly of Non-Governmental Organisations (CANGO)
Corporación Kimirina
Education as a Vaccine Against AIDS (EVA)
Family AIDS Caring Trust Zimbabwe (FACT)
Forearms of Change to Enable Community Jordan (FOCCEC)
Frontline Global
Gays and Lesbians of Zimbabwe (GALZ)
Gender DynamiX
Global Network of Young People Living with HIV (Y+ Global)
Humsafar Trust
Initiative Privée et Communautaire pour la santé et la riposte au VIH/sida au Burkina Faso (IPC/BF) India HIV/AIDS Alliance (Alliance India)
Instituto para el Desarrollo Humano (IDH)
Khmer HIV/AIDS NGO Alliance (KHANA)
LAMBDA - Mozambican Association for the Defense of Sexual Minorities
LEPRA Society
LVCT Health
MAHAMATE
MAMTA Health Institute for Mother and Child
Middle East and North Africa Harm Reduction Association (MENAHRA)
Networking HIV & AIDS Community of Southern Africa Organization for Social Services, Health and Development (OSSHD)
Paediatric AIDS Treatment for Africa (PATA)
Pakachere Institute of Health and Development Communication
Peer to Peer Uganda (PEERU)
Positive Vibes Trust
Promoteurs Objectif Zerosida (POZ)
Red de Mujeres Trabajadoras Sexuales de Latinoamérica y El Caribe (RedTraSex)
Red Latinoamericana y del Caribe de Personas Trans (RedLacTrans)
Red Nacional Sobre Droga & HIV/SIDA (UNIDOS)
Soins Infirmiers et Developpment Communautaire (SIDC)
Sexual Minorities Uganda (SMUG)
The SRHR Africa Trust
Uganda Harm Reduction Network (UHRN)
Uganda Network of Young People Living with HIV/AIDS
Uganda Youth Coalition on Adolescent SRHR and HIV (CYSRA)
Vasavya Mahila Mandali (VMM)
Via Libre
Youth Initiative for Drug Research, Information, Support and Education (YouthRISE Nigeria) Zimbabwe Civil Liberties and Drug Network (ZCDN)

We would like to thank all our donors for their contributions:

The Elton John AIDS Foundation
Expertise France, Ford Foundation
The Government of the Netherlands (BuZa)
Gilead Sciences Inc
Levi Strauss Foundation
The Global Fund to Fight AIDS, Tuberculosis, and Malaria
The Government of Ireland, Open Society Foundations
New Venture Fund, Rockefeller Brothers Foundation
The Swedish Government (Sida)
UNESCO

FRONTLINE AIDS

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Frontline AIDS

England & Wales - Charity number 1038860

Accounts


FRONTLINE AIDS
2021
REPORT AND ACCOUNTS



ABOUT FRONTLINE AIDS

Frontline AIDS wants a future free from AIDS for everyone, everywhere. Around the world, millions of people are denied HIV prevention, testing, treatment and care simply because of who they are and where they live.

As a result, 1.5 million people were infected with HIV in 2020 and 690,000 died of AIDS-related illness.

Together with partners on the frontline, we work to break down the social, political and legal barriers that marginalised people face, and innovate to create a future free from AIDS.

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Registered charity number
1038860

Registered company number
2883774

www.frontlineaids.org

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Frontline AIDS – Report and Accounts 2021

LETTER FROM OUR CHAIR



Dear friends

In this report last year, we described 2020 as the year when everything changed. If that was the case, it follows that 2021 was the year when the world began to grapple with the scale of those changes and gather ourselves for the long journey towards our post-Covid future.

History books will inevitably refer to the Great Pandemic of 2020. But a public health shock as profound and far-reaching as COVID-19 is rarely confined to a single year. In many of the regions where our partners work, and among the people they serve, that sense of crisis and external threat remained very much alive throughout 2021. In some, particularly those deprived of access to vaccines and treatments, it has yet to abate.

All over the world, HIV organisations and civil society have continued to rise to the challenges of the pandemic. Rather than scaling back their services, many of our partners have found innovative ways to adapt their skills and experience in support of the wider effort, from combating pervasive myths about COVID-19, to ensuring national vaccination programmes can reach the most marginalised among their communities.

As I write in Spring 2022, a new crisis is engulfing the world: war at the heart of Europe. Russia's invasion of Ukraine is not only having devastating humanitarian consequences but a far-reaching impact on supply chains and energy supplies across Europe, and significant rises in cost of living in much of the world. All of this will have a direct impact on the resources available for communities everywhere to attain better health and wellbeing. Like COVID-19, this unprecedented challenge will require new ways of organising to find collective, creative solutions.

HIV organisations, so often at the vanguard of adaptable, innovative and community-led healthcare in times of crisis and beyond, have proven themselves perfectly equipped to step forward and help when public health challenges arise. But for all these successes, the long-term future of the global HIV movement is far from certain.

Political and public interest in HIV and AIDS continues to wane, while international funding for HIV in low-and middle-income countries has dropped by more than 10% since 2015. In 2020, every single global target designed to end AIDS by 2030 was missed. Yet no alarm, even the identification of untreated HIV as contributing to new COVID-19 variants, seems to be loud enough to change the incorrect perception that HIV is an old pandemic that can continue to be ignored.

No organisation, facing this level of pressure, can stand still. That's why in 2021, the Board approved a significant reshaping of Frontline AIDS' internal operations, to ensure our charity will be well equipped to navigate not just the choppy waters of the current crisis, but also to meet the challenges ahead, both seen and unseen. No board makes such decisions lightly, but we are confident that the actions taken in 2021 will position Frontline AIDS to be a driving force within the HIV movement for years to come.

Over the course of the year, we also welcomed a number of new trustees, appointments which have further strengthened our governance by bringing fresh perspectives and ideas to our board discussions.

Despite all the challenges that last year brought, I am proud that Frontline AIDS continued to deliver strongly against our programmatic targets in 2021. Such strong results do not come into existence by themselves; they represent an extraordinary amount of hard work by our frontline partners across more than 100 countries, and by our own team members in South Africa, Lebanon, the UK and elsewhere. This report includes highlights of our work in 2021, but what you will read in these pages is a small slice of the organisation's impact, and a fraction of that of the wider partnership.

Throughout my first year as Chair of Frontline AIDS, again and again, I have found myself humbled by the unwavering passion that exists within this movement, even during the most difficult of times. It is this passion, and the dogged determination that so often accompanies it, that gives me hope that the global HIV movement will eventually triumph and realise our shared goal of ending AIDS for everyone, everywhere.

Thank you for being part of that journey.

Professor Nana Poku
Chair of the Board of Trustees

STRATEGIC REPORT

WHO WE ARE AND WHAT WE DO

Frontline AIDS – Report and Accounts 2021



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WHO WE ARE AND WHAT WE DO

WHO WE ARE

Frontline AIDS ('the Charity') is registered with the Charity Commission for England and Wales. The Charity functions as the coordinating body for a partnership that operates at global, national and local levels and is based on distributed leadership (referred to throughout this report as 'the Frontline AIDS partnership', 'the global partnership' or simply 'the partnership').

WHO WE WORK WITH

We work with marginalised people who are denied HIV prevention, treatment and care simply because of who they are and where they live. This includes people living with HIV, sex workers, people who use drugs, transgender people, gay men and other men who have sex with men, as well as adolescent girls and women. These groups of people are often referred to as 'key populations'.

WHERE WE WORK

We work in countries most affected by HIV and in countries with emerging epidemics. We use analytical tools to assess the incidence, drivers and impacts of HIV (as well as co-infections such as tuberculosis and hepatitis C) among marginalised people, the human rights context, and the degree of openness for civil society voices. This enables us to invest in tailored solutions to help end AIDS in Africa, Asia, Eastern Europe, Latin America, and the Caribbean. Together, the partnership spans approximately 100 countries.

WHAT WE DO

We innovate to address the social, cultural, legal, and economic drivers that leave marginalised people vulnerable to HIV. Alongside our high-quality programmes for HIV and sexual and reproductive health and rights, we strengthen health and social protection systems, challenge legal and policy decisions that marginalise people, tackle gender inequality, stigma, and discrimination, and strengthen civil society organisations to deliver for their communities.

HOW WE WORK: OUR PARTNERSHIP

The Frontline AIDS partnership is the world's largest collective of civil society organisations working to end HIV and AIDS. Frontline AIDS works with around 60 partners in over 100 countries. We recognise that no single organisation can end AIDS alone. So, as a global partnership, we work collectively, bringing our combined skills and experience in HIV, health, and human rights to address the challenges that drive the epidemic.

This decentralised approach necessitates that we do development differently, ensuring power sits locally and nationally, rather than with international organisations. That is why our Global Plan of Action is led and overseen by a group of strategic partners drawing on the experience, expertise, and legitimacy they have developed over nearly three decades of working with people living with HIV and those who are most affected.

For more about our partnership, see page 39.

WHY WE EXIST

Frontline AIDS wants a future free from AIDS for everyone, everywhere. Around the world, millions of people are denied HIV prevention, testing, treatment and care. As a result, 1.5 million people contracted HIV in 2020 and 690,000 died of an AIDS-related illness.

Our mission is to break down the social, political and legal barriers that marginalised people face, and innovate to create a future free from AIDS.



©Frontline AIDS/Kasina Zec 2020

Kimirina, a Frontline AIDS partner, runs HIV and sexual health programmes in Guayaquil, Ecuador, offering men who have sex with men, and transgender people free access to HIV and other STI tests through a mobile testing unit.

Frontline AIDS convenes, connects and catalyses the global partnership to:

- **Galvanise action on the complex intersections of HIV, COVID-19, mental health, economic justice, climate justice, sexual rights, gender and racial equality among the most marginalised communities in some of the most hostile environments worldwide, leveraging our global position to amplify their power.**
- **Deliver bold, innovative solutions on the many barriers that prevent progress on ending AIDS – including COVID-19, poverty and mental health – by connecting partners to funding, increasing their influence in global policy spaces, and creating the links that make resources go further for long lasting change.**
- **Strengthen community health systems and civil society organisations to adapt and deliver large-scale HIV and health programmes, respond to emerging pandemics, mitigate the impacts of COVID-19 on the people who are marginalised and advocate for more effective and just national health responses.**

At the centre of this is our ability to leverage the power of the Frontline AIDS partnership to achieve scale, impact and influence – and to deliver a strong return on funders' investments.

OUR COMMITMENT TO BECOMING AN ANTI-RACIST ORGANISATION

Frontline AIDS is committed to becoming an anti-racist organisation. To get there, in 2021 we built a common sense of how racism impacts our lives – personally and professionally – and opened up spaces for people to have conversations about race and racism, and to feel confident in doing so.

This consultative process was led by an external consultant. It began with an anonymous staff survey and a series of focus groups to gain a sense of how racism has impacted on staff experiences and assess our level of understanding of how racism affects people's lives. This work looked at intersectionality, taking into account other protected characteristics, such as age, gender and sexuality.

From this, a discovery report was created, which was shared with the whole organisation. A series of reflection meetings followed, in which all colleagues were invited to participate, plus a staff town-hall session with the Board.

Staff who identify as Black or a person of colour have established a safe-space group, which is a bi-weekly, virtual drop-in session, and all staff can access a dedicated anti-racism Teams channel for people to share reflections and information. The report's recommendations will continue to inform our important journey to become an anti-racist organisation.

OUR VISION

A FUTURE FREE FROM AIDS, FOR EVERYONE, EVERYWHERE

OUR THEORY OF CHANGE

It shows the steps to change we believe need to happen to achieve a future free from AIDS for everyone, everywhere.

NO NEW HIV INFECTIONS AMONG THE WORLD'S MOST MARGINALISED PEOPLE

MARGINALISED PEOPLE LIVING WITH HIV DON'T DIE OF AIDS-RELATED ILLNESSES

PEOPLE LIVING WITH HIV HAVE BETTER HEALTH & WELLBEING ← **EVERYONE, EVERYWHERE ENJOYS THEIR HUMAN RIGHTS** → **PEOPLE LIVING WITH HIV HAVE BETTER HEALTH & WELLBEING**

Examples from 2 countries

Improved & consistent access to, and uptake of, HIV prevention services, including comprehensive sexuality education, harm reduction & STI screening, in all contexts, including during global public health crisis, such as COVID-19

Examples from 6 countries

- **Most marginalised experience less violence, are safer & are more supported by communities & duty bearers**
- **Improved social & gender norms & access to justice for all**
- **Improved agency & understanding of HIV, rights & services**
- **More equal access to education, economic opportunities & social protection**

Examples from 9 countries

Marginalised people living with HIV have improved mental health

Examples from 2 countries

Increased uptake of, and continued adherence to, treatment for HIV, TB, STIS & Hepatitis C and increased uptake of cervical cancer and other relevant co-morbidity screening, in all contexts including during global public health crisis,

Improved access to quality testing, treatment & care

Stigma free, quality prevention treatment and care for everyone wherever and whenever they need it

Examples from 10 countries

Improved national laws and policies that respect, protect and fulfil the rights of those most marginalised

Achieved in 4 countries

Sustainable, inclusive & evidence-informed national government responses

Achieved in 11 countries

Donors invest in and support sustainable & inclusive responses

Achieved with 21 donors

Strengthened community-led integrated health responses

Achieved with 65 organisations in 25 countries

Civil society increasingly holding governments, donors & private sector to account

Achieved with 63 organisations in 29 countries

2021 GLOBAL PARTNERSHIP FOOTPRINT

IN 2021 THE FRONTLINE AIDS GLOBAL PARTNERSHIP:



12.1 MILLION

Reached 12.1 million marginalised people with interventions supporting their sexual and reproductive health and rights (66% female, 44% male and <1% non-binary)



1,592

Provided 1,592 community-based or community-led organisations with technical or financial support

The figures here are based on data reported by 36 partner organisations and Frontline AIDS.

ACHIEVEMENTS AND PERFORMANCE

THE GLOBAL PLAN OF ACTION

The Global Plan of Action 2020-2025 is the strategy that drives the work of the Frontline AIDS partnership. The Plan sets out ten critical actions that the Charity and its partners are prioritising to help the world secure a future free from AIDS for everyone, everywhere.

PARTNERSHIP PROMISE 1 SPEAK TRUTH

ACTION 1:

Engage and influence governments and donors to improve access to comprehensive HIV prevention services (including comprehensive sexuality education and harm reduction) to stop marginalised people acquiring HIV.

ACTION 2:

Drive conversations with governments and donors to secure integrated testing, treatment and care for HIV-TB/HIV-hepatitis C to stop people living with HIV from dying.

PARTNERSHIP PROMISE 2 UNLOCK BARRIERS

ACTION 3:

Work with marginalised people and their communities to prevent and respond to violence to improve access to, and uptake of, HIV services.

ACTION 4:

Convene community networks to document and respond to human rights violations to hold governments and the private sector to account.

ACTION 5:

Challenge harmful and discriminatory social and gender norms that prevent marginalised people from claiming their right to health.

PARTNERSHIP PROMISE 3 INVEST IN SOLUTIONS

ACTION 6:

Innovate and promote tailored, sustainable and inclusive prevention, treatment and care programmes* to reach marginalised people living with, or at risk of acquiring, HIV that can be taken to scale by governments.

** Including access to HIV prevention, testing and treatment, integrated HIV and TB/hepatitis C/ cervical cancer screening, integrated psychosocial support, sexual and reproductive health and rights, HIV literacy, harm reduction and rights.*

ACTION 7:

Invest in partnerships to create tailored economic and educational opportunities for people living with HIV to improve their quality of life as well as HIV prevention and treatment outcomes.

ACTION 8:

Invest in, and advocate for greater recognition of and research into mental health services for people living with HIV to improve their quality of life as well as HIV prevention and treatment outcomes.



PARTNERSHIP PROMISE 4 BUILD A SUSTAINABLE FUTURE

ACTION 9:

Strengthen community and national health systems and structures to ensure that sustainable, inclusive, and evidence-informed HIV prevention, treatment, and care services are integral to universal health coverage and social support programmes, with full financing by national governments following transition from donor support.

ACTION 10:

Develop a new generation of leaders and activists who advocate for the right to good health and wellbeing for all and who meaningfully participate in, and lead, the HIV response.



MEASURING PROGRESS AGAINST THE GLOBAL PLAN OF ACTION

Our results framework monitors the progress made towards the Global Plan of Action by Frontline AIDS and its partners. Using an Outcome Mapping[1] approach, we have identified the stakeholders we are intending to influence through our work, and what changes in behaviour, actions, relationships and policies we want to see. These illustrate the changes we would *expect to see*, those we would *like to see* (a more proactive response) and those we would *love to see* (transformational changes). These 'progress markers' help us to assess if we are on track for each of the actions. We have set cumulative targets based on the number of stakeholders or countries where we aim to contribute to these changes.

We have assessed the progress towards the markers based on evidence and examples reported through our programmes. For some of the actions, this data was also validated by partners. We then used a formula to convert the ratings into a progress score for each action.

While we continue to see progress across all the actions within the Frontline AIDS partnership, in 2020 Frontline AIDS identified Action 1 (prevention), 6 (innovative programming) and 9 (community systems) as priorities. These three actions remained Frontline AIDS' primary focuses in 2021, alongside a new focus on Action 4 (human rights) to reflect the growing need to protect and sustain the rights of the marginalised groups at increased risk of HIV, especially during the COVID-19 pandemic.



1 See https://www.outcomemapping.ca/

THE YEAR OUR MESSAGE ON THE HIV PREVENTION CRISIS BROKE THROUGH

ACTION 1

Engage and influence governments and donors to improve access to comprehensive HIV prevention services (including comprehensive sexuality education and harm reduction) to stop marginalised people acquiring HIV.

> *"Frontline AIDS is really very loud on HIV prevention. We're active in the most spaces and we are the most challenging in those spaces, and we are constantly reminding others about the issue."*
>
> **Fionnuala Murphy,**
> **Head of Global Advocacy, Frontline AIDS**

We are the loudest civil society voice on the HIV prevention crisis. And this was the year our warnings broke through to the global political agenda.

Frontline AIDS has been speaking out about the HIV prevention crisis for a number of years. In 2021, we saw once again how progress on prevention has stalled, with 1.5 million people acquiring HIV in 2020 – one million more people than the global target. The impact of the COVID-19 pandemic on new infection rates is undeniable, but this only tells part of the story. Even before coronavirus, progress on prevention was drastically failing. We have been steadfast in ringing the alarm – showing that infection rates for adolescent girls and marginalised communities are not coming down fast enough – and providing donors and governments with evidence from the frontline on what they can do to change things.

When UNAIDS and the Global Fund to Fight AIDS, Tuberculosis and Malaria released new strategies in 2021, both made HIV prevention a key priority. The central focus of UNAIDS' strategy is the complex inequalities that drive HIV. This promises a tectonic shift towards a more effective response to HIV and AIDS.

Many organisations influenced these strategies, but Frontline AIDS was undoubtedly a key player in driving the agenda in the right direction. During UNAIDS' strategy development, we actively engaged a number of donor countries, including Germany, Ireland, the Netherlands, Norway, and Sweden on the need for political leadership and full funding for HIV prevention.

We worked alongside donors to be more vocal about HIV prevention, harm reduction and comprehensive sexuality education, which helped shape the final strategy. We also worked directly with the UNAIDS' Programme Coordinating Board through a number of channels, such as the advisory group to the UNAIDS' executive director, and hosted an HIV prevention satellite in January 2021, attended by Pradeep Kakkattil, UNAIDS' Director of Programmes.

We convened our partners around the Global Fund strategy development process, running a series of regional consultations in 2021. From this, we developed position papers on the Global Fund strategy for each region, articulating the biggest concerns from the communities most affected by HIV directly to the Global Fund Board, and enabled our partners to contribute throughout the process. For our partners, this work opened up what can be an opaque process, while demonstrating Frontline AIDS' ability to bring a powerful collective voice to the table on what will make a difference for marginalised communities. As part of this process, Frontline AIDS published two reports outlining its recommendations for the Global Fund's post 2022 strategy, from the perspective of partners working in Anglophone and Francophone Africa.[2]

This year, a number of our strategic partners directly influenced the Global Fund to increase funding for community-led HIV prevention within their countries. In South Africa, for example, NACOSA used community-generated data showing an increase in gender-based violence linked to COVID-19 restrictions to secure Global Fund support to provide post-violence care in cases of rape and sexual assault in communities where such specialist services had not previously existed.



This year we established the Partnership Council, a steering committee made up of nine of our partners that will oversee the quality, effectiveness and further evolution of the Frontline AIDS partnership

MAKING THE LINK BETWEEN HIV AND GENDER EQUALITY

We know that adolescent girls, young women and gender-diverse people are on the frontline of the HIV prevention crisis. This is the message we brought to the **Generation Equality Forum** in July 2021, a once-in-a-decade meeting led by UN Women to revitalise action on gender equality, attended by world leaders, feminist leaders, philanthropic foundations and civil society. During the forum, the Global Acceleration Plan was launched, setting the agenda on gender equality for the next five years with a commitment of USD $40 billion.

Despite a complex and challenging process in which organisations led by marginalised women, including adolescent girls and young women and gender-diverse people, were not given full representation, the collective voice of the Frontline AIDS partnership influenced three out of the six action coalitions. Commitments were made in the Acceleration Plan on HIV, gender-based violence and comprehensive sexuality education. Of most significance was the explicit referencing of women and girls living with and most affected by HIV, transgender people, intersex people, nonbinary people, sex workers and other historically marginalised people in the vision for feminist leadership and movement building. This was helped in part by the participation of our partners Education as a Vaccine in Nigeria, Sexual Minorities Uganda and RedLacTrans in Argentina, who spoke in forum sessions about gender and HIV, challenging anti-rights movements, and violence against transgender people.

Although lacking an inclusive approach in parts, the new Acceleration Plan will give us more leverage with donors and decision-makers to fund HIV programmes that will contribute to achieving gender equality for the women, girls and gender-diverse people who are often left behind.

CHAMPIONING COMPREHENSIVE SEXUALITY EDUCATION THOUGH PARTNERSHIP

The 65th Commission on the Status of Women took place in March 2021. Here, we hosted a virtual high-level side event on comprehensive sexuality education (CSE) in East and Southern Africa (ESA). Panel members included the Centre for Reproductive Health and Education in Zambia, AfriYAN in Namibia, the Ministry of Education and Sports in Uganda, UNESCO, and the Dutch Embassies in Uganda and Mozambique.

Together, this formidable panel identified a number of strategies for championing CSE and countering the growing opposition movement in the region. As a result of this work, UNESCO invited Frontline AIDS to join the Global CSE Partnership Forum, a platform of 50 organisations. This is an important new advocacy alliance for Frontline AIDS, one that will enable us to shape and strengthen technical guidelines and campaigns on CSE to ensure the needs of marginalised young people are included.

An important moment came in June 2021, where we leveraged our engagement with the Generation Equality Forum to secure commitments on comprehensive sexuality education in the G7 education communique.

Another significant moment came in December 2021, with the renewal of the East and Southern Africa Commitment to Comprehensive Sexuality Education and Adolescent Sexual and Reproductive Health and Rights. The first ESA Commitment on CSE was endorsed in 2013 and led many countries to introduce programmes and policies to improve sexual health education and increase the uptake of youth-friendly SRHR services.

2 To read these publications visit Frontline AIDS' webpage *'The Global Fund's post 2022 strategy – input from the Frontline AIDS partnership in Africa'.*

The new commitments set out what countries need to do to keep moving forward. Securing support from UNESCO, Frontline AIDS worked in a strategic partnership with LVCT Health in Kenya to convene youth and civil society advocates around the issue. Together, we supported five community-led organisations (Youth Alive Uganda, ShareNet Burundi, Women Partner for Health in South Sudan, Tanzania Youth and Adolescent Reproductive Health Coalition and the Health Development Initiative in Rwanda) to influence the renewal of the commitment.

In September 2021, we supported LVCT Health and Empowered for Change advocates (see page 19) to conduct consultations with civil society and youth advocates from over 200 organisations across 20 Eastern and Southern African countries, in partnership with SAfAIDS. From this, a civil society declaration and call to action was produced.[1] and widely endorsed by civil society organisations across the region. This was used to lobby governments across Eastern and Southern Africa, presenting a strong and unified civil society voice. In December 2021, 10 East and Southern African countries endorsed the commitment, supporting the expansion of CSE for adolescents.

Long-term advocacy work conducted by strategic partner NACOSA in South Africa also bore fruit in 2021 when the government there adopted a new progressive and integrated curriculum for CSE.

> *"In Uganda, the idea of CSE does not ring well in the ears of many religious and cultural leaders who equate it with promoting promiscuity. These leaders want young people to be safe. That's what we want too... We want a safe and supportive country for every young person. One where young people are able to make informed choices – where teenagers can choose books over babies, where we don't get HIV or die from AIDS-related illness. Let us celebrate this common ground and build upon it so we can move together into a world we all want."*
>
> **Martha Clara Nakato of the SRHR Alliance in Uganda, who participated in advocacy on the renewal of the Eastern and Southern African Ministerial Commitment on CSE and Adolescent SRHR.**

SPEAKING TRUTH TO POWER ON HIV PREVENTION

When it comes to HIV prevention we know there is often a difference between what a country reports and what people who need services in that country report is happening. That's why, since the inception of the **Global HIV Prevention Coalition**[2], we have been pushing from our position within the coalition for communities most affected by HIV to be part of the reporting process.

In 2021, the coalition began developing a new roadmap, and throughout this process we have advocated for a more effective accountability mechanism, one that includes civil society voices from each country and evidence from community-based monitoring. We have been clear on the need for the coalition to move away from a reporting system that marks countries as making good progress on key areas of HIV prevention, when communities are telling us – and infection rates are showing – that things aren't working.

In the first three years of the coalition, we produced shadow reports to shed light on the areas being neglected by official HIV reporting. In Nigeria and Zimbabwe these reports helped push the needle on significant areas of HIV prevention.[3] In 2021, this evidence helped us demonstrate what a different type of reporting mechanism could achieve. In March 2022, we learnt that our proposed framework will be included in the Global HIV Prevention Coalition's new roadmap in a major advocacy win.

In 2021, we also worked to ensure community perspectives were included in the World Health Organization's new strategy on HIV, sexually transmitted infections and hepatitis. We convened our partners to provide WHO with clear feedback on the draft strategy, language that was reflected in parts of the final version. Like the UNAIDS and Global Fund strategies, WHO's new strategy also calls for increased funding and policy changes to accelerate action on HIV prevention and the removal of the structural barriers that drive infections.

COMMUNITY-LED ACTION ON HIV PREVENTION

In Q2 2021, the five strategic partners that have shaped our global prevention strategy and drive efforts under Action 1 devised an open call to civil society organisations in the Global South to apply for grants of up to $25,000 to help deliver our strategy. Nine national and regional organisations won grants, a mixture of strategic and implementing partners from India, Kenya, South Africa, Senegal, Uganda and Zimbabwe.[4]

Alliance India used its grant to research the links between psychoactive substance use and HIV risk for transgender people and men who have sex with men. The community-led research found that the use of psychoactive substances more than doubles the risk of acquiring HIV for these communities. It also found that basic harm reduction interventions, such as peer educators providing condoms and demonstrating how to use them, decreases this risk significantly. Alliance India used these findings to develop information and recommendations on this emerging issue for the Indian Ministry of Health.

Spectrum Uganda used its grant to reduce stigmatising media reporting of LGBT+ people and men who have sex with men. LGBT+ community leaders developed a media hate speech tracking framework, which LGBT+ volunteers used to monitor the Ugandan media. Journalists were then sensitised to improve they way they report on LGBT+ people and men who have sex with men. This has harmonised relationships with some media houses and opened up spaces for positive representation of these communities. For example, two Ugandan TV broadcasters subsequently ran supportive stories on the impact of COVID-19 on LGBT+ people and other vulnerable communities.

EMPOWERING YOUNG ADVOCATES TO CHALLENGE HARMFUL CONSERVATIVE RHETORIC

Empowered for Change began in April 2021 in Kenya and Uganda – countries with the joint third-largest HIV epidemics in the world, and where HIV infections among adolescent girls and young women are high. This pilot programme provided intensive advocacy training and mentoring for 27 young women and men most affected by HIV.

These young advocates have been empowered to counter harmful conservative rhetoric, which blocks progress on issues like CSE and addressing gender-based violence. They have also developed skills so they can advocate effectively about their lack of access to HIV, SRHR and gender-based violence services and information, and actively address these concerns in relevant decisions, laws and policies. Participants are paid, reflecting our commitment to equitable salaries for advocates and community leaders.

By the end of 2021, the pilot had surpassed our expectations. We now have a tried-and-tested model that can be used in similar settings to build young people's access to and influence over decision-makers, especially young women.

In Uganda, Empowered for Change advocates were able to address a persistent issue affecting young women who wanted to report gender-based violence but were getting turned away by police because they were unable to pay for medical examinations. Armed with the data they had gathered, they secured a Ministry of Health directive banning the police from charging for gender-based violence-related examinations. They also engaged the local police commissioner and obtained a commitment from him to ensure that the directive is enforced. Empowered for Change advocates were also successful in getting Busia's budget for adolescent health increased by 2%.

In Kenya, Empowered For Change advocates conducted research on young women's views on the Dapivirine ring, evidence that helped the Kenyan Government make the decision to roll out access to the ring. On the request of women, this process also engaged male partners, who are key to successful implementation. In Mombasa, lobbying from Empowered for Change advocates led the health department to create six new adolescent-friendly corners and increase the budget for comprehensive SRHR services..

The Empowered For Change consortium consists of LVCT Health Kenya, Uganda Youth Coalition on Adolescent SRHR and HIV, and Public Health Ambassadors Uganda. All three partners belonged to the Partnership to Inform, Transform and Change the HIV response (PITCH), a five-year advocacy programme led by Frontline AIDS and Aidsfonds which finished in 2020. It's no coincidence that partners that benefited from the capacity building available through PITCH are now able to run a successful community-based programme for young advocates, showing the longer-term impact of our capacity building and technical support.

Empowered for Change runs until April 2022.

> *"We're gaining confidence... In Nairobi we're conducting research on access and uptake of HIV, gender-based violence and sexual and reproductive health services among young people. This is empowerment. We, the young women, are doing this research. And we, the young women, are the ones who will be interviewing the key decision-makers and presenting the evidence."*
>
> **Margaret Akinyi Atieno, an Empowered for Change advocate in Kenya**

ACHIEVEMENT AGAINST PROGRESS MARKERS

Action 1 HIV Prevention results: By the end of 2021 we made some progress towards 100% of our *expect to see*, 80% of our *like to see* and 57% of our *love to see* progress markers. We fully achieved 86% of our *expect to see* and 50% of our *like to see* progress markers.

1 See *Our Health, Our Futures: A Civil Society Call to Action.*
2 The Global HIV Prevention Coalition consists of UN Member States, donors, civil society organisations and implementers to support global efforts to accelerate HIV prevention. Membership includes the 25 highest HIV burden countries, UNAIDS cosponsors, donors, and civil society and private sector organisations, including Frontline AIDS.
3 For example, the HIV Shadow Reporting process contributed to getting the first ever harm reduction services into Nigeria in YEAR and the first progressive policy on health and drugs in Zimbabwe in YEAR.
4 Organisations that won grants were Alliance India, LVCT Health in Kenya, ANCS in Senegal, NACOSA in South Africa, Spectrum Uganda, Alive Medical Services in Uganda, ZCLDN in Zimbabwe, GALZ in Zimbabwe and REPSSI, which works across the region.

REACHING MARGINALISED PEOPLE THROUGH INNOVATIVE PARTNERSHIPS

ACTION 6

Innovate, evidence and promote tailored, sustainable and inclusive prevention, treatment and care programmes to reach marginalised people living with, or at risk of acquiring, HIV that can be taken to scale by governments.

In 2021 we made significant inroads in taking the expertise and systems developed from decades of working on community-led HIV responses to reach marginalised people in programmes beyond our sector. Reaching people who are the most underserved and excluded remains fundamental to the goal of creating just, equal and prosperous societies, but this is complex and challenging work, and it requires clever partnerships that play to diverse strengths to get there.

In 2021 Frontline AIDS and Bridges to Development established FIG (the Female Genital Schistosomiasis Integration Group), an innovative health coalition that aims to improve prevention, diagnosis and treatment of female genital schistosomiasis (FGS).[1] FGS is the most neglected gynaecological condition in the world, affecting an estimated 56 million women. It is caused by parasitic worms that live in freshwater and cause inflammation, open sores and bleeding on the cervix and vagina. Women and girls with FGS have a three-times higher risk of acquiring HIV and two-times higher risk for human papilloma virus (HPV), which is a cause of cervical cancer. FGS can also lead to infertility, miscarriage and stillbirth.

In 2021, FIG partner LVCT Health in Kenya piloted a project in Homa Bay on integrating FGS prevention and treatment into HIV services within primary healthcare. To establish current knowledge and experiences with FGS, LVCT ran focus group discussions and interviews with adolescent girls and young women, community health volunteers, healthcare providers and managers, and conducted a community-based survey. In collaboration with the Homa Bay Health Management Team, these findings were used to design training on FGS for adolescent girls and young women peers and community health volunteers. Primary healthcare clinicians were also trained on identifying FGS lesions. The young women reached 1,700 of their peers with FGS prevention messages over six months, while an FGS awareness campaign ran on a popular local radio station in Homa Bay to raise wider public awareness. The key lessons and recommendations from the pilot were used to create a policy brief to inform advocacy with decision-makers.

ACCESS, which worked in challenging environments in Lebanon, Mozambique, Nepal and Uganda, came to a close in 2021, following cuts to UK overseas development assistance. The programme was managed by an IPPF-led consortium in which we were a member, along with Internews, the London School of Hygiene and Tropical Medicine, the Open University, and the Women's Refugee Commission. The programme's aim was to co-design and test innovative solutions to enable marginalised people in these environments to access comprehensive, evidence-based sexual and reproductive health and rights services.

There are many examples of innovative collaborations that arose through ACCESS. With the relationship formed with the Women's Refugee Commission, for example, we devised a joint advocacy brief on inclusion, agency and equity for marginalised communities in the humanitarian response to COVID-19, based on evidence gathered in Lebanon, Mozambique and Uganda. The findings indicate that COVID-19 humanitarian aid generally failed to address the essential needs of marginalised people due to their pre-existing exclusion from health and social support. The severity of this was determined by national and local attitudes and the capacity of both sectors. This evidence will be used to advocate for closer working between humanitarian and development actors to improve the outlook for marginalised communities in future crises. In Lebanon, our strategic partner SIDC began working more closely with IPPF member Salama through ACCESS. This collaboration resulted in SIDC integrating mental health services into its SRHR services, with incredible take up. The two organisations also shared learnings to improve the quality of both organisations' services, such as by making services trans-inclusive and expanding reach to new locations.

The experience gained from working on a programme that recognised the importance of collective outcomes from different actors on the humanitarian-development nexus will be invaluable for future partnerships.

1 Core members are LVCT Health, SCI Foundation, Avert, Sightsavers and the Global Schistosomiasis Alliance..



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Our partners have sustained services and continued to rise to the challenges of colliding pandemics

INNOVATIONS ON MENTAL HEALTH

There is now growing evidence of the toll the COVID-19 pandemic has taken on mental health. In 2021 we saw communities innovate in creative and clever ways to address this growing need.

The SRHR Umbrella programme in Uganda piloted the use of mental health screening and referrals for people living with HIV and their families. The initiative reduced depression among adolescents by around 50% and among parents and caregivers by 40%. Participants were more likely to adhere to HIV treatment regularly, and parent-child communication improved.

In the READY programme, two regional partners in Eastern and Southern Africa – Africaid and REPSSI – continue to play a critical role in integrating mental health support into their models of HIV care. In 2021, Africaid Zvandiri also published several peer-reviewed articles showing the clear bi-directional link between mental health issues and HIV as well as the positive impact of the CATS model (adolescent peer-to-peer treatment support) on mental health and well-being.

In Latin American and the Caribbean, RedTraSex piloted a project to address the mental health of sex workers across the region. Many were facing anxiety, depression and other mental health issues due to the pandemic, where experiences of losing loved ones, being unable to earn enough money to support their families, being unable to access HIV and sexual health services and experiences of rights violations were common. RedTraSex trialled a number of innovations, including the use of psychological first aiders who provided emotional support in times of crises, active listening in workshops and groups, the use of self-care and well-being tools and resources, such as free yoga and meditation classes, and tackling the stigma around mental illness. An evaluation of the pilot found the majority of those who participated reported an improvement in their emotional well-being.

In the Middle East and North Africa, SIDC in Lebanon, ATL in Tunisia, Caritas in Egypt, FOCCEC in Jordan and regional partners AFEMENA and MENAHRA were awarded additional funds from the Global Fund for COVID-19-related services, which all partners used to integrate mental health services into their activities.

FROM INNOVATION TO ADOPTION: THE INNOVATION HUB

We know that the HIV response needs the very best, evidence-based innovation in the coming years if we are to get back on track to controlling the epidemic. All over the world, Frontline AIDS' partners regularly develop and bring to scale innovative ways to provide services with and for the most marginalised. Out of necessity, innovation has accelerated during COVID, when the usual avenues of support and services were harder to come by. So in October 2021, we launched our **Innovation Hub.** The hub profiles the most successful and effective innovations and is a rich resource for all those looking for evidence-based, community-led solutions to end AIDS. It tracks innovations at each stage, from idea generation, proof of concept and pilot, through to being market-ready, in the market and ready to scale.

OTHER INNOVATIONS IN 2021

FOCCEC in Jordan developed a framework for integrating HIV and sexual and reproductive health and rights (SRHR) services, which the Ministry of Health has accepted and endorsed. Pilot and roll-out of integrated services is due to start in 2022. The decision to integrate HIV and SRHR services is a first in Jordan and a significant breakthrough that will improve the health and lives of marginalised people.

In Uganda, partners working on the SRHR Umbrella programme piloted adapted strategies to enable young people living with HIV to access treatment despite COVID-19 curfews. Peers educators mobilised groups to meet health workers in community settings and also provided moonlight outreach.

Through Zero Violence, HRAPF Uganda made psychosocial support for domestic abuse part of its legal support responses to encourage women, girls and gender-diverse people to talk about the issue and seek redress.

Through CANGO, the Global Fund has invested in scaling up the READY CATS model in Eswatini, which provides peer-to-peer information, counselling and support to adolescents and young people living with HIV.

Y+, with technical support from Frontline AIDS, successfully lobbied the governments of Malawi and Zambia to scale up the READY+ model, resulting in increased political and financial support for HIV prevention services for young people most at risk of HIV. READY++ focuses on increasing access to holistic care and support, promoting SRHR, mental health support, youth-centred action on gender norms transformation, advocacy and movement building.

ACHIEVEMENT AGAINST PROGRESS MARKERS

Action 6: Innovative Programming results:
By the end of 2021 we made some progress towards 67% of our *expect to see*, 60% of our like to see and 75% of our *love to see* progress markers. We fully achieved 67% of our *expect to see* and 20% of our *like to see* and 25% of our *love to see* progress markers.



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CASE STUDY

VACCINATING MARGINALISED COMMUNITIES AGAINST COVID



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As the global rollout of COVID-19 vaccinations picked up pace in 2021, our Accelerating Innovation programme supported partners in Gujarat, India, to run a COVID-19 vaccination service for marginalised communities struggling to access existing vaccination services.

As in other parts of the world, misinformation and scaremongering about COVID-19 vaccines were circulating in India in 2021 and vaccine hesitancy was common. For many marginalised people, such as female sex workers, men who have sex with men and transgender people, these fears were magnified by experiences of discriminatory healthcare. Some people from marginalised communities who had tried to access existing COVID-19 vaccination camps had been verbally abused and told to leave.

Not only is it everyone's right to get a COVID-19 vaccination, for people living with HIV it is essential. There is evidence that people living with HIV have an increased risk of serious illness or death if they contract COVID-19.[1]

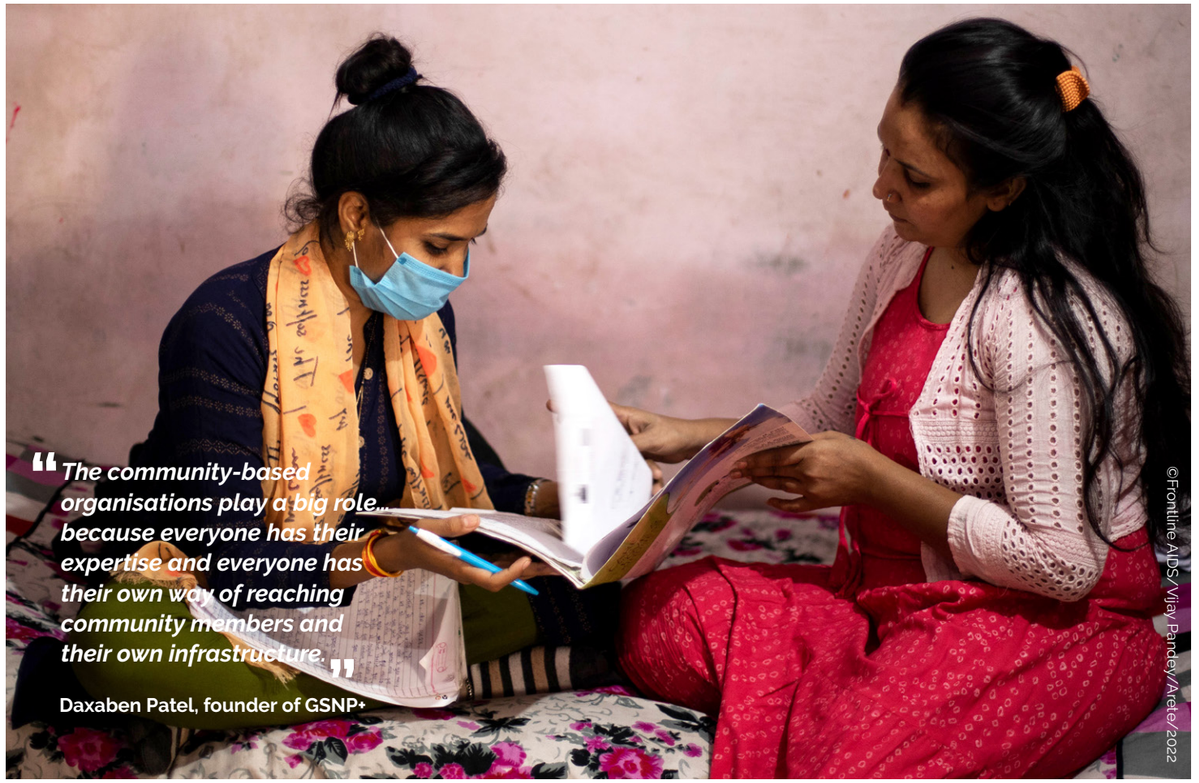
COMMUNITY EXPERTISE

By offering the COVID-19 vaccine in a safe, non-judgemental space, around 1,830 people from marginalised communities in Surat, Gujarat were vaccinated in 2021.

The weekly service, which was exclusively for people living with and affected by HIV, was run by Alliance India. Gujarat Network of People Living with HIV/AIDS (GSNP+) mobilised its existing networks of community members to combat vaccine hesitancy and spread the word about the service, while Surat Municipal Corporation (SMC) provided the healthcare workers and other medical equipment, including COVID-19 vaccines.

Daxaben Patel, the founder of GSNP+, experienced discrimination from a health worker when receiving a COVID-19 vaccine, which motivated her to act. She says: *"I'm part of a community-based organisation, but I'm also a community member, so I've faced struggles in my life, and we understand the challenges for any community members, whether women or key populations.*

This model was then replicated in Delhi. Between October and December 2021, three vaccination drop-ins were organised in Alliance India's office, and around 350 female sex workers, men who have sex with men, transgender people and people living with HIV were vaccinated.



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COLLABORATIVE WORKING

The long-standing relationship between Alliance India's project team in Surat and SMC meant setting up the camp was a relatively smooth process. Designing how the camp would function was a joint enterprise.

Alliance India's Surat team seized the opportunity to provide other services at the camp, including group counselling on COVID-19 and HIV, TB screenings, enrolment in social protection schemes for people living with HIV, travel reimbursements to access ART and free eye check-ups. SMC officers trained Alliance India staff on how to submit real-time data detailing how much of a vaccine batch had been used and who it had been administered to.

Unlike other vaccination camps, which require people to register online before attending, people could just show up to the Alliance India camp. The camp was deliberately designed in this way, as GSNP+ knew that people from marginalised groups have limited or no online access, and often have lower literacy levels than the general population. The lack of long queues and crowded conditions also meant people didn't have to wait for hours and risk losing a day's wages.

Accelerating Innovation began in February 2021 (and ran to April 2022), funded by The Elton John AIDS Foundation. Through it, Frontline AIDS worked with strategic partners Alive Medical Services in Uganda and Alliance India to develop and demonstrate programme models that increase the resilience of the HIV response to address COVID-19 and other respiratory disease outbreaks.

1 See *https://www.who.int/news/item/15-07-2021-who-warns-that-hiv-infection-increases-risk-of-severe-and-critical-covid-19*

SOUNDING THE ALARM ON PANDEMIC PREPAREDNESS

ACTION 9

Strengthen community and national health systems and structures to ensure that sustainable, inclusive, and evidence-informed HIV prevention, treatment, and care services are integral to universal health coverage and social support programmes, with full financing by national governments following transition from donor support.


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The world has been irrevocably altered by the COVID-19 pandemic, and it is in Action 9 that we see one of the ways this new world is being shaped. When we launched our Global Plan of Action in 2019 our work in this area focused on enabling community-led organisations to show their undeniable expertise, position themselves as critical players in their national HIV responses, and tap into the resources available. Then the pandemic began and everything changed.

In 2021, rich nations began to exit the worst of the crisis, while a severe new wave devastated some low- and middle-income countries. The question of how the world can be better prepared for future pandemics started to rise up the global health agenda and came to dominate. New institutions began to form that will shape global health financing for many years to come. Yet despite the HIV, TB and hepatitis C movements having 40 years' experience in responding to pandemics, we were not invited to contribute to the pandemic preparedness and response (PPR) agenda. We knew this would undoubtedly make PPR less effective, and in the rush to tackle future pandemics, political leaders were at risk of losing focus on the health threats that are killing people now.

So we began to mobilise our partners and allies on PPR, with a civil society letter to missions ahead of the World Health Assembly special session on a new global pandemics treaty in May and a high-level letter ahead of June's G7 summit. Both called for PPR approaches to build on and invest in the systems already in place for existing pandemics like HIV. At the G20 summit in October, we joined the Health Group of the C20 to drive the message home that communities play a vital but often under-resourced role in responding to pandemics, so we need a PPR funding mechanism that recognises and supports this contribution. Our partners in Indonesia and India, the countries that are the current and incumbent G20 Chairs, were vital actors in the influencing that took place.

With UNAIDS, the Elton John AIDS Foundation, the African Alliance and the International Treatment Preparedness Coalition and other partners, we hosted a series of events and webinars throughout 2021 to ensure that civil society and communities from the HIV movement are engaged in global and national discussions on PPR. By the end of 2021, an active group was regularly meeting to share intelligence and respond to developments in this fast-moving situation. As always, our emphasis was on south-to-south learning; enabling partners who are leading in this area to exchange knowledge and explore strategies that could work across different countries.

PPR leaders from civil society have begun to emerge. This includes the Middle East and North Africa Harm Reduction Association (MENAHRA), which in 2021 - through the Global Fund-supported Nadoum programme (see page 30) - began to develop comprehensive emergency preparedness plans to ensure people living with and most affected by HIV in Egypt, Jordan, Lebanon, Morocco and Tunisia are included in future national pandemic responses. Or SAfAIDS in Zimbabwe, which convened communities most affected by HIV, including adolescent girls and young women, with high-level national policy-makers to discuss domestic resource mobilisation to fund a fully-inclusive HIV response in the context of COVID-19 and emerging pandemics. Of seven advocacy asks put forward, the Zimbabwean Government has committed to four.

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EQUAL ACCESS TO COVID-19 VACCINES

In 2021, we saw how unequal access to COVID-19 vaccines enabled the pandemic to run unchecked through some of our high-priority countries. Not only are people living with HIV at higher risk of dying from COVID-19, they are also at higher risk of developing severe complications, including Long COVID. In addition, the second year of the pandemic saw further disruption to prevention, testing and treatment for HIV, TB and hepatitis C, while the now well-documented surge in harmful norms and practices, such as child marriage, violence against women and human rights violations, continued to impact marginalised people and communities.

It is for all these reasons that Frontline AIDS became a founding member of the People's Vaccine Alliance, a coalition of global and regional organisations, including the African Alliance, Oxfam, Public Citizen and UNAIDS, working to achieve equitable access to distribution of COVID-19 vaccines. The HIV response has witnessed the devastating consequences intellectual property barriers can have, and our partners have been involved in decades of community activism to stop millions of unnecessary deaths by making HIV treatment accessible. This expertise is invaluable to reaching the Alliance's goal for all pharmaceutical companies working on vaccines to openly share their technologies and intellectual property rights through the World Health Organization's COVID-19 Technology Access Pool to accelerate the production and rollout of vaccines to all countries.

In 2021, this goal moved a step closer when the Alliance persuaded a number of governments, including the US, to support a waiver for countries to produce their own generic versions of COVID-19 vaccines. In October 2021, having been part of this movement for over a year, Frontline AIDS was selected to be the fiscal host of the People's Vaccine campaign, with support from the Rockefeller Foundation, the Ford Foundation, Open Society Foundations and the Archewell Foundation. We are also hosting the campaign's global secretariat, which will provide onward granting to ActionAid Asia and African Alliance, plus an agility fund to support partners around the world that are advocating for equal access to COVID-19 vaccines.


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SECURING SUSTAINABLE HIV RESPONSES

In 2021, partners across Frontline AIDS continued to take action to secure sustainable community-led HIV responses in their countries. In Zimbabwe, SAfAIDS gained commitment from the Zimbabwe National AIDS Commission to use revenues from the country's HIV Levy to set up a social contracting mechanism for community-based organisations to deliver HIV services. SAfAIDS has ensured civil society, including key population networks, meaningfully participated in developing the mechanism. For World AIDS Day 2021, SAfAIDS and Zimbabwe's National AIDS Council co-launched national social contracting guidelines, specifically designed to encourage civil society organisations and key population networks to gain government funding when social contracting is rolled out in 2022.

In Indonesia, Rumah Cemara piloted budget advocacy forums in two districts of Padang and Banjarmasin. The forums consist of community-led organisations, many of which were trained through PITCH on effective health advocacy. Forum members analysed provincial HIV budgets then developed advocacy strategies to influence and participate in budgetary processes. Each forum has become an active influencer in key budget decisions to support HIV prevention and inclusive services at the district and regional level. The forums have also engaged with private religious organisations, universities and corporations.

In Uganda, against an already high rate of maternal deaths and poor access to family planning services, stockouts of SRHR commodities were experienced by people in various parts of the country in 2021. Through the SRHR Umbrella project, Alive Medical Services engaged the Mukono district health team with evidence on the impact these stockouts were having on people's lives. This led to the team agreeing to increase budget allocations for SRHR commodities, including STI treatments, and finding alternative resources to support local services while they waited for a funding increase from the national government.

In Eswatini, the Rock of Hope developed and launched a sustainable financing strategy for a national programme for key populations, convening civil society organisations, including organisations led by key populations, FHI360, UNAIDS, and the Eswatini National AIDS Programme. The strategy will find innovative ways to fund long-term key population programmes. It aims to get key population programmes included in the country's national budget, secure domestic funding from public and private institutions, and assist civil society organisations to self-fund their outreach programmes.

REFRAMING THE POLITICAL NARRATIVE: INVESTING IN COMMUNITY SYSTEMS

We know that mainstream health systems are not the most effective way to reach the people who are most at risk of HIV, often because these people are criminalised or because social norms on age and gender block access. That's why, when UNAIDS and the Global Fund developed new strategies in 2021, we were unrelenting in our advocacy to make investment in community systems strengthening a priority. We provided the evidence to show not only why this is needed but also what kind of commitments UNAIDS and Global Fund strategies need to include and what sorts of investments they need to meet. The final strategies reflected our suggestions – a significant breakthrough that will help move the dial towards more investment in community-led responses.

Regional position papers developed through consultations from our partners during the Global Fund strategy writing process were crucial in making our case. As were the community systems strengthening indicators that we developed for the Global Fund Strategy to track the impact these investments are having on progress towards the Global Fund's strategic goals.

ACHIEVEMENT AGAINST PROGRESS MARKERS

Action 9: Community Systems results:
By the end of 2021 we made some progress towards 80% of our *expect to see*, 80% of our *like to see* and 75% of our *love to see* progress markers. We fully achieved 60% of our *expect to see* and 40% of our *like to see* progress markers.

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CASE STUDY

CASE STUDY: IMPROVING AND SUSTAINING THE HIV RESPONSE IN THE MIDDLE EAST AND NORTH AFRICA



Nadoum means 'sustainability' in Arabic. So it is fitting that partners in the Middle East and North Africa (MENA) chose this as the name for the Global Funded-programme working to improve HIV services for marginalised communities in Egypt, Jordan, Lebanon, Morocco and Tunisia. The programme exemplifies how developing the capacities of existing community-based organisations to lead, influence and deliver lays the building blocks for a sustainable and effective HIV response.

The need for an improved HIV response in MENA has never been greater. The region has one of the fastest growing, concentrated HIV epidemics in the world. One of the reasons for this is that it is largely hidden, with the most affected groups – men who have sex with men, sex workers, people who inject drugs and people living with HIV – facing the highest levels of discrimination and criminalisation.

Frontline AIDS has been supporting the HIV response in MENA since 2005. Our long-standing commitment to working with and strengthening organisations led by marginalised communities resulted in Frontline AIDS becoming Principal Recipient (PR) for the programme's first, three-year phase. This ran between 2019 and 2021, and involved a diverse array of more than 20 national and regional partners, working collectively in the region[1]

In 2021, the Global Fund committed to extend and increase the programme's funding for three more years (2022-2024) to account for COVID-19's impact and to protect the gains already made. Work began to transition Frontline AIDS out of the PR role and pass the mantle on to one of our partners, bringing the goal of a sustainable, regionally-led HIV response in MENA significantly closer and contributing to the progress of many actions in our Global Plan.

Golda Eid, from Beirut in Lebanon, is helping to manage this process for Frontline AIDS. She first encountered the organisation more than a decade ago when working for the Regional/Arab Network Against AIDS (RANAA). Golda says: "Over the years I've seen how Frontline AIDS really supports organisations' missions, not just adequately but exceeding their goals…They work from grassroot organisations upwards and really believe in the independence of community organisations, in the leadership of communities in their work."

1 Partners are: *Ajem, ALCS, AHSUD, AMSED, ATP+ Caritas Egypt, Coalition Plus, Dar Al Amal, El Nour, FOCCEC, Freedom, ITPC-MENA, MENAHRA, MENANPUD, MENA Rosa, Ness Association for Combined Prevention, Qodrat, RANAA, SIBA, SIDC, Skoun, Tunisian Association for the Fight against STIs and HIV/AIDS (ATL) and Vivre Positif.*



DEVELOPING ORGANISATIONS

Elie Aaraj, executive director of the Middle East and North Africa Harm Reduction Association (MENAHRA), a regional partner of Nadoum, first began working with Frontline AIDS in the 1990s as director of SIDC in Lebanon.

He says: "*From the beginning their approach was to develop a very interactive, peer-to-peer relationship, with full respect for both the culture and decisions of the partners. For me, this was a rare relationship to get with a partner coming from the Western part of the world. This has only increased over the years…I feel we are coming from the same world and speaking the same language.*"

AGENTS OF CHANGE

Among Nadoum's many achievements in 2021, in Egypt the government began to roll out opioid substitution therapy (OST) with the support of UNODC. Nadoum' regional partner MENAHRA is central to this work and is providing technical support to UNODC. It will train civil society and healthcare practitioners on OST while contributing to the development of the OST guidelines. MENAHRA has also piloted a free e-learning course on harm reduction in Arabic, a first in the region.

In Lebanon, SIDC's advocacy with law enforcement resulted in a group of police academy officers being trained to train new police recruits on the needs and rights of marginalised people. The longer-term goal is to integrate these sensitisation sessions into the police academy curriculum. Based on the recommendations provided by participating officers, SIDC has devised Standard Operating Procedures (SOPs) for all police officers in the country.

In Jordan, FOCCEC signed an agreement with the Ministry of Health to conduct inhouse training for healthcare practitioners in hospitals, which aimed to raise service providers' awareness about their duties to serve marginalised groups without stigma and discrimination. FOCCEC advocacy in 2021 also led to the Ministry of Health committing to integrate HIV services into SRHR services. Pilot and roll-out of these services is planned for 2022-2024. The decision to integrate these services is a first in Jordan and a significant breakthrough, which should lead to better health outcomes for people most affected by HIV.

Anal testing is a degrading, rights-violating practice that seeks to find 'evidence' of anal sex through forced internal examination. In Tunisia, ATL assessed and documented the impact of anal testing on the mental health of men who have sex with men and started lobbying for its elimination. It has also conducted advocacy with local governments on HIV-related stigma and rights for marginalised communities.

In Morocco, ALCS made an extensive contribution to delivering community-led HIV interventions, helping to strengthen community-based HIV testing and make it more cost effective. It has also contributed towards developing a national model for sexual health clinics, in partnership with other civil society organisations and the Ministry of Health.

CASE STUDY

LONG-TERM LOCALISATION: EMBEDDING REACT IN EASTERN EUROPE AND CENTRAL ASIA



> *"According to REAct data, the main violators of rights in the region are representatives of state institutions – medical professionals, police and social services … States, through their institutions and structures, must protect and guarantee human rights, not violate them."*
>
> Andriy Klepikov, executive director of the APH

Since 2019, Frontline AIDS' strategic partner in Ukraine, Alliance for Public Health (APH), has been operating REAct (Rights – Evidence – Actions) in Georgia, Kyrgyzstan, Moldova, Russia, Tajikistan, Ukraine and Uzbekistan, with technical support from Frontline AIDS and financial support from the Global Fund.

REAct is a system for monitoring and responding to the human rights violations marginalised communities experience. It was developed by Frontline AIDS in 2014, drawing on the experiences of programmers and partner organisations from across the world.

In 2021, APH began using REAct entirely independently of Frontline AIDS. This demonstrates the success of our technical assistance, and shows how programming localisation and development sustainability can become a reality.

APH has demonstrated a high-level of expertise in co-ordinating partners across the region to use REAct and provide them with technical assistance. The organisation has also developed new technical-capacity products, and has used REAct data to convene advocacy at all levels, including providing compelling evidence to the UN on rights violations.

DEVELOPING A DATA-DRIVEN PICTURE

By November 2021, with APH's support, more than 120 NGOs in Eastern Europe and Central Asia have used REAct to document more than 7,000 cases of rights violations.[3] For example, in the countries where OST is available, such as Kyrgyzstan, Moldova and Ukraine, REAct has gathered solid evidence to show that treatment distribution points are being used as 'hunting spots' for the police. Sometimes, police arrest people who use drugs before they can collect their medication, then use the pain of withdrawal to obtain confessions or force people to inform on others.

Andriy Klepikov, executive director of the APH, said: "*The evidence collected reveals the legal barriers, harassment, and criminalisation of HIV-vulnerable populations. This makes it difficult, sometimes impossible, for them to access health services, prevention and treatment of HIV, tuberculosis and other diseases.*"

EVIDENCE-BASED ADVOCACY

In Moldova, evidence collected through REAct over the last two years resulted in the city of Orhei opening its first OST site in 2021. Positive Initiative, which coordinates REAct in the country, led an advocacy campaign that used REAct data to show local authorities the huge human and financial cost of having to spend four hours every day travelling 100km to receive OST in Chisinau, the closest OST site available. People were unable to work and earn money, and faced crippling transport costs and difficulties finding childcare. The OST centre opened in October 2021. For most people, the journey to get OST now takes 15 minutes.

In Ukraine, REAct data was the impetus for the government allowing certificates to be granted to people enrolled in the country's OST programme. This gives people the documentation they need to show police their right to opioid medication if they are searched or arrested. APH plans to pilot the use of these certificates in other countries.

In 2022, before war broke out in Ukraine, APH planned to expand the use of REAct in Eastern Europe and Central Asia as part of a new US$13 million programme, introducing it in Belarus, Armenia, Azerbaijan and Albania. APH remains committed to this work, despite the ongoing conflict.

3 Statistics **are cumulative and include 2020 cases.**



"Declaration or Decoration of Human Rights?" information campaign at the Istanbul Health Sustainability Forum

©APH 2021

THE DECLARATION OF HUMAN RIGHTS: SOUNDING A WARNING BELL

On Human Rights Day 2021 (10 December), APH used the evidence gathered through REAct to launch a campaign centred around the Declaration of Human Rights. For each of the 30 Articles of the Declaration, APH cited a real case of violation concerning the most marginalised groups in society. Analytical reports were published on react-aph.org, reflecting the main trends and violations in each country, alongside country-specific recommendations to inform advocacy.

The cases presented in this campaign are wide ranging. In Moldova, a woman's experience of abusive treatment from healthcare staff due to her HIV status when giving birth resulted in a local NGO monitoring the maternity department. When similar cases were recorded, the NGO held talks with the maternity administration, and staff were disciplined. In Tajikistan, REAct's support led to the first case in the country of a woman living with HIV successfully gaining compensation from her husband who beat and abused her due to her status. In Ukraine, a teacher who lost her job after being 'outed' as an OST client, was linked by REAct to a lawyer who helped her get her job back.

Victoria Kalynyuk, coordinator of REAct in Eastern Europe and Central Asia, said: "*Analysing the cases in REAct, we saw that there is no area of life in which representatives of communities do not face stigma, discrimination, or infringement of their rights. Not only are human rights violated all the time, but it is also widespread… under the 'hottest' articles, like the right to freedom from cruel and inhuman treatment and torture and the right to freedom from arbitrary detention, we had to tearfully choose the loudest cases among hundreds of others.*"

ACCELERATING ACTION ON HIV

In 2021, Frontline AIDS' partners achieved a huge amount towards our Global Plan of Action. Here are just some of the highlights outside the priority actions.

ACTION 2
ACTION ON HIV-TB/HIV-HEPATITIS C

DRIVING PROGRESS ON TUBERCULOSIS IN WEST AND CENTRAL AFRICA

The Union World Conference on Lung Health took place in October, and Frontline AIDS led the selection process for the Union Conference Community Connect Track. At the conference, Frontline AIDS and strategic partners from West and Central Africa convened a high-level political dialogue with civil society, government and members of parliament (MPs) from across the region to provide a reality-check on the status of progress towards TB targets. The event forged stronger relationships between civil society and MPs, which has resulted in significant leadership on TB from MPs in Mauritania, Benin, DR Congo, Congo Brazzaville, via the TB Caucus network. This work has demonstrated the expertise of regional TB networks and strengthened their credibility in the eyes of decision-makers. It also resulted in community-led organisations in Mali and Mauritania joining regional TB networks for the first time.

This work was supported by strategic funding from the Swedish International Development Cooperation Agency.

ACHIEVEMENT AGAINST PROGRESS MARKERS

Action 2:
By the end of 2021 we made some progress towards 100% of our *expect to see*, 100% of our *like to see* and 0% of our *love to see* progress markers.

ACTION 3
PREVENTING VIOLENCE

INCREASED ACCESS TO SERVICES TO PREVENT GENDER-BASED VIOLENCE IN UGANDA

Through the SRHR Umbrella Innovation Fund, the Child Rights Empowerment and Development Organization (CEDO) ran an innovative project to prevent and address gender-based violence among adolescent girls and young women (ages 10–24), sex workers, men who have sex with men, transgender people, young people in and out of school and young people living with HIV. Using a gender-transformative approach, the project increased people's access to comprehensive, well-coordinated violence response services, including support for survivors of gender-based violence within communities and health facilities. Work was also done with wider communities to raise awareness on gender-based violence and address the things that put people at risk.

The SRHR Umbrella is a seven-year programme, funded by the Swedish International Development Cooperation Agency, and is implemented by Ugandan NGOs across 15 districts.

ACHIEVEMENT AGAINST PROGRESS MARKERS

Action 3:
By the end of 2021 we made some progress towards 100% of our *expect to see*, 71% of our *like to see* and 67% of our *love to see* progress markers.

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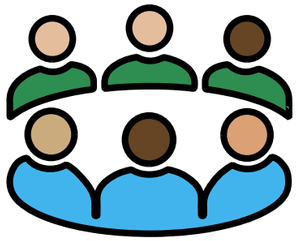
ACTION 4
CONVENING COMMUNITY NETWORKS TO DOCUMENT AND RESPOND TO HUMAN RIGHTS VIOLATIONS

REAct IN SOUTH AFRICA AND BOTSWANA

In South Africa, our partner the AIDS Foundation South Africa rolled out REAct to 8 out of 9 provinces in 2021, with support from the Global Fund. At the end of 2021, plans were underway to establish a national human rights monitoring system in the country. This will enable civil society and state actors to feed human rights data from different information management systems into a single, national, centralised system. In Botswana, strategic partner BONELA began implementing REAct with strong government support from Botswana's National AIDS and Health Promotion Agency, also funded by the Global Fund. In 2022, REAct will be rolled out nationally. Both are major wins for enhancing the sustainability and scale-up of human-rights monitoring.

ANGLICAN CHURCH OPPOSES HOMOPHOBIC BILL IN GHANA

Support from the Rapid Response Fund enabled IDNOWA to educate and influence traditional and faith-based leaders to oppose the proposed Promotion of Proper Family Values Bill, which would have significantly restricted freedoms for LGBT+ people in Ghana and the organisations that support them. The Anglican Church has huge influence in Ghana, and was previously seen as a major supporter of the bill, linked to its involvement with the World Congress of Family. Support from the Ozanne Foundation, which publicised and helped promote critical statements on the bill from Justin Welby, the Archbishop of Canterbury in the UK, contributed to this change in direction.



COLLABORATING WITH THE OPEN UNIVERSITY ON REACT E-LEARNING

In 2021, Frontline AIDS developed an e-learning platform for REAct in collaboration with the Open University (OU), an organisation we worked with through the ACCESS programme (see page 20). OU funded this work, which is due to be piloted in 2022. The e-learning platform will allow us to train many more REAct implementers with lower staffing investment, enabling REAct to reach an increasing number of marginalised people in a more cost-effective way.

Human rights work under Action 4 was supported by a multi-donor fund, with investments from the Elton John AIDS Foundation, GILEAD Sciences, Irish Aid and Soho House.

ACHIEVEMENT AGAINST PROGRESS MARKERS

Action 4:
By the end of 2021 we made some progress towards 100% of our *expect to see*, 100% of our *like to see* and 33% of our *love to see* progress markers.

ACTION 5
CHALLENGING HARMFUL AND DISCRIMINATORY SOCIAL AND GENDER NORMS

CHANGING ATTITUDES TO VIOLENCE AGAINST WOMEN AND GIRLS IN NIGERIA

Education as a Vaccine's (EVA) *What was she wearing?* campaign, supported by the Zero Violence programme, challenged the harmful view that women and girls who experience violence bring it upon themselves by the way they dress. In Gombe and Nasarawa states, women and girls plus community and religious leaders were invited to events about gender-based violence and the Violence Against Persons Prohibition Act (VAPP), which exists to protect women and girls from violence. In March, EVA hosted three art exhibitions featuring the stories of survivors of sexual violence and pictures of what they wore when they were violated. EVA invited politicians, religious leaders, community leaders and civil society organisations to attend and saw attitudes among influential figures change. For example, a decision-maker with responsibility for implementing VAPP legislation in Gombe state admitted he had previously blamed survivors of sexual violence. He has since committed to engaging the Gombe State House of Assembly to speed up adoption of the VAPP legislation. Community and religious leaders have also committed to supporting survivors to report cases of sexual violence.

The Zero Violence programme was funded by the Foreign, Commonwealth and Development Office.

FURTHERING SEXUAL AND REPRODUCTIVE HEALTH AND RIGHTS FOR WOMEN WHO USE DRUGS

ViiV has funded Frontline AIDS, the Women and Harm Reduction International Network and the Academy of Perinatal Harm Reduction to roll out guidelines on integrating SRHR into harm reduction services for women who use drugs in ten countries (Indonesia, Nigeria, Mexico, the UK, India, Kenya, Greece/Malta, Peru, Nepal and Ukraine). The roll-out includes a newly devised facilitator's training manual. This will be used to train 200 people, including harm reduction service providers, SRHR providers and women who use drugs, starting in 2022.

ACHIEVEMENT AGAINST PROGRESS MARKERS

Action5:
In 2021 we made some progress towards 50% of our *expect to see*, 100% of our *like to see* and 25% of our *love to see* progress markers.

ACTION 7
EDUCATION AND EMPLOYMENT OPPORTUNITIES

EDUCATION AND EMPLOYMENT OPPORTUNITIES

Through the SRHR Umbrella grant in Uganda, adolescent girls and young women and people from marginalised communities were offered a range of skills building in 2021 to help them tap into work and other economic opportunities. During the initiative, which ran throughout 2021, participants could access training, internships, savings, small business loans and networking opportunities. By the end of these activities, one-third of participants were running a business or employed as a result of knowledge or skills acquired from the programme. Around 70% were investing in their futures through positive behaviours, such as enrolling in vocational skills courses, developing personal visions, saving money and developing business ideas.

The SRHR Umbrella is a seven-year programme, funded by the Swedish International Development Cooperation Agency, and is implemented by Ugandan NGOs across 15 districts.

ACHIEVEMENT AGAINST PROGRESS MARKERS

Action 7:
By the end of 2021 we made some progress towards 33% of our *expect to see*, 0% of our *like to see* and 100% of our *love to see* progress markers.

ACTION 8
MENTAL HEALTH

IMPROVING THE MENTAL HEALTH OF ADOLESCENTS AND YOUNG PEOPLE LIVING WITH HIV IN ZIMBABWE

In Zimbabwe, through Skills2Live, Africaid/Zvandiri conducted mental health screenings for around 245 adolescents and young people living with HIV. Just under 100 were found to have a mental health issue, such as depression, anxiety or substance misuse, and 35 identified as suicidal. These young people were invited to attend weekly and monthly appointments with a mental health specialist, and also received support from community adolescent treatment supporters (CATS), who are young people living with HIV. Some mental health support was delivered online, enabling this vital service to continue during pandemic restrictions. By the end of the six-month initiative, 80 of the young people who had screened positive for a mental health issue were showing signs of improvement, and none described themselves as suicidal.

Skills2Live is part of the READY movement. It is organised by Young Africa International, Young Africa Zimbabwe, Young Africa Mozambique, Frontline AIDS, IdeiaLab, and the International Organization of Migration, with funding from the Embassy of the Kingdom of the Netherlands Mozambique.

ACHIEVEMENT AGAINST PROGRESS MARKERS

Action 8:
By the end of 2021 we made some progress towards 67% of our *expect to see* and 100% of our *like to see* progress markers.



ACTION 10
DEVELOPING A NEW GENERATION OF LEADERS AND ACTIVISTS

Progress towards Action 10 is largely driven by the achievements of our projects that build leadership and opportunities to advocate for change, such as READY +, Empowered for Change and SRHR Umbrella grant. With technical support from Frontline AIDS, our main youth-led partner Y+ has worked with country networks to reach around 160 young leaders with training and mentorship to advocate at national, regional and global level.

READY+ is funded by the Embassy of the Kingdom of the Netherlands Mozambique. The SRHR Umbrella is funded by the Swedish International Development Cooperation Agency.



ACHIEVEMENT AGAINST PROGRESS MARKERS

Action 10:
By the end of 2021 we made some progress towards 0% of our *expect to see*, 0% of our *like to see* and 50% of our *love to see* progress markers.

PROGRESS TOWARDS THE GLOBAL PLAN OF ACTION

Our results framework helps us to monitor the progress made by the Charity (Frontline AIDS) with its partners towards the Global Plan of Action, the strategy that drives the work of the partnership. We have a set of progress markers for each action that help define the type, level and extent of changes we want to achieve.

Across the Global Plan of Action, 53% of changes we *expect to see*, 41% of changes we would *like to see* and 12% of changes we would *love to see* were fully achieved in 2021. We are making some progress towards more than 70% of our *expect to see* and *like to see* progress markers. We have even made some progress towards half of our *love to see* progress markers, which show evidence of transformational change.

The results framework target is to have achieved all expect to see, and 50% of *like to see* progress markers by the end of 2022. The data suggests that although we still have a way to go on some actions, we can be confident we will achieve the majority of our targets. We have also exceeded our targets on 16% of our progress markers.

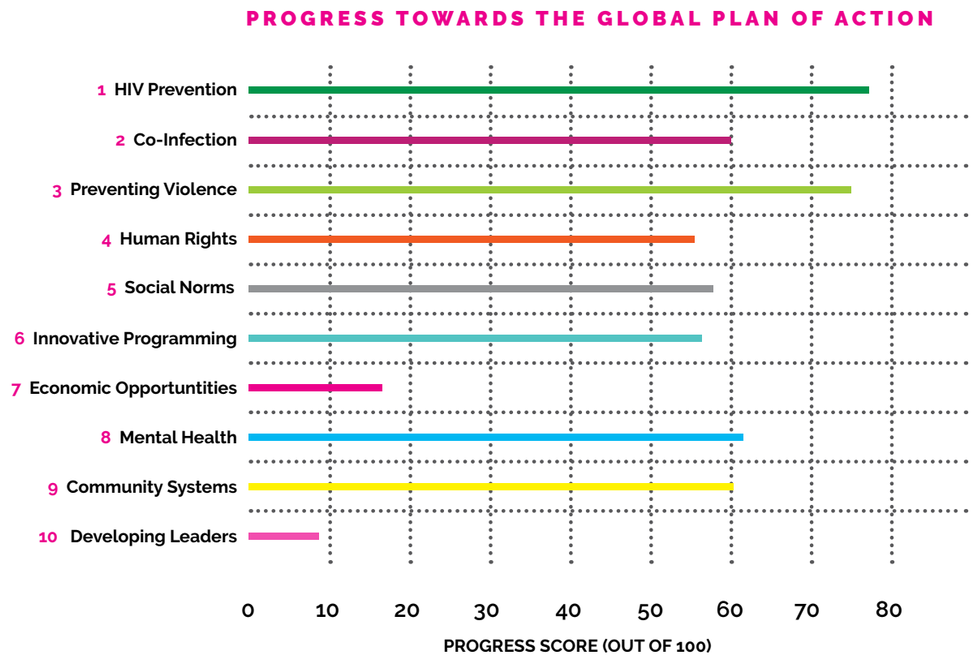
Progress markers (2020-2022)	Some progress (by end 2021)	Fully achieved (by end 2021)
Expect to see	74%	53%
Like to see	75%	41%
Love to see	53%	12%

The chart below quantifies the progress made.

Actions on HIV prevention, preventing violence, mental health and community systems have made the most progress towards their intended outcomes. Actions on economic opportunities and developing leaders have been affected by fewer resources, both human and financial, to pursue them.

In year 2 of our strategy, we are now beginning to see some longer term, more transformation changes occur among the stakeholders we are seeking to influence: We have made some progress towards half of our love to see progress markers, and fully achieved a few.

This has happened against the backdrop of an incredibly challenging operating environment and is testament to the hard work and dedication of all the people who contribute to the Frontline AIDS global partnership.



HOW WE WORK IN PARTNERSHIP

> *"Frontline AIDS continues to demonstrate the spirit of partnership and building a movement, supporting individual partners to have the capacity to thrive."*
>
> **Education as a Vaccine Against AIDS, Nigeria**

The aspiration to 'do development differently' – to share power and strengthen accountability between regions – is not new for Frontline AIDS. In our 27-year existence we have always sought to elevate community-led action on HIV, understanding that the knowledge and experience of those most affected is crucial for an effective HIV response. The goal has always been for communities most affected to lead the movement to end AIDS, and for power to be located where the greatest impact of AIDS is felt.

In 2019, we evolved our model to enable leadership to be further distributed across the partnership, and 2021 saw us take significant steps in this journey. In September, after ongoing discussions among partners and the Frontline AIDS' board, we agreed four key principles that define how we work as partners. It is these principles, and a shared vision of a world without AIDS, that unite the global partnership.

These shared principles connect all of us in the Frontline AIDS partnership. The value that comes from being a member of the partnership comes from the ability to co-develop and share solutions that work for marginalised communities, through powerful joint advocacy and solidarity, through opportunities to collaborate on programmes, and by gaining access to technical support and resources to develop further.

Despite COVID-19 and the political turmoil of the past few years, our engagement with our partners has never been stronger.



FRONTLINE AIDS' FOUR PARTNERSHIP PRINCIPLES

1 EQUALITY

All partners are equal, wherever they are situated, whatever their capacity or budget size.

We currently have 15 **strategic partners**, these are leaders at national, regional and global level. Strategic partners drive the partnership by contributing programming, advocacy or technical expertise to one or more actions in our **Global Plan of Actio**n, often in formal partnership with other strategic partners. We also have 46 **associate partners**, which contribute to one or more action through a formal relationship with a strategic partner (e.g. as a programme implementer or an advocacy or technical expert). In addition, we have **collaborators**. These are organisations and individuals who are committed to ending AIDS and share our values.

Frontline AIDS is an equal strategic partner, which acts as the partnership's global convenor, leads or co-leads actions, and functions as an NGO in its own right, implementing specific projects and programmes. This multi-directional way of working with partners is central to Frontline AIDS' commitment to become an anti-racist organisation (see pages 8–9 for more on this).

2 DIVERSITY

Our collective power is fuelled by our diversity of voices and expertise.

We are an open and diverse partnership – we come from Africa, Asia, Latin American, the Caribbean, the Middle East and Europe – all bringing our own perspectives, expertise and experience. This diversity strengthens the collective. Key to this is distributed leadership. This means partners lead in areas where they are strong and capable, leaving space for others to lead where they are not, and we all learn from the knowledge that is shared.

> *"The partnership retains all its value in the context of an AIDS-free world in 2030: it is interesting to be able to share our resources."*
>
> **Promoteurs Objectif Zerosida, Haiti**

The partnership exchanges knowledge through :

- Programmes (service delivery, advocacy and capacity building)
- Toolkits, good practice guides, webinars and conferences
- Communities of Practice
- Our Innovation Hub and Evidence Map

3 SELF-GOVERNMENT AND SHARED RESPONSIBILTY

Partners have an equal voice to co-define and co-produce how we work together to end AIDS.

In 2021, the development of our Partnership Council got underway. An innovation in and of itself, the Partnership Council is a steering committee made up of nine Strategic and Associate Partners that will oversee the quality, effectiveness and further evolution of the partnership and ensure the Global Plan of Action meets its goals.

Terms of reference for the Partnership Council were co-created and adopted by all partners during 2021, laying the groundwork for council members to be elected and in place by April 2022. Council members will reflect the most obvious diversity of the Frontline AIDS' partnership; namely, regional and linguistic, gender-related, and organisations with specific thematic or population experience and expertise.

This is a significant change for our partners and will see Southern leadership take centre stage in guiding the organisation – enshrining the principle of 'doing development differently', of equality and diversity, at the very core of our decision-making. The Partnership Council will establish the criteria for approving partners and collaborators, enabling us to grow and expand to new countries and areas of expertise.

4 MUTUAL ACCOUNTABILITY

As a partnership we co-design and agree on accountability mechanisms, including leading on actions in the Global Plan of Action and reporting back on results.

We saw this clearly in 2021, when strategic partners APH, Alliance India, LVCT Health, ANCS and ANS-CI jointly developed Frontline AIDS' Global Prevention Advocacy Strategy that is now guiding our action on HIV prevention, globally, regionally and nationally.

> *"Frontline AIDS has helped Zimbabwe Civil Liberties' and Drug Network in all aspects of its organisational life where advocacy issues are concerned. The partnership has brought immense value to our programming."*
>
> **Zimbabwe Civil Liberties and Drug Network**

Transferring power: the story of Action 2

In August 2021, the Alliance for Public Health (APH) in Ukraine began leading the global partnership's work to persuade governments and donors to provide integrated testing, treatment and care for HIV-TB and HIV-Hepatitis C to stop people with HIV from dying (Action 2 in our Global Plan of Action). The five strategic partners responsible for driving this action are Frontline AIDS, Alliance Côte d'Ivoire, KHANA in Cambodia, India HIV/AIDS Alliance and APH. Before this development, Frontline AIDS was leading the action and was coordinating bi-monthly calls between the group to keep progress on track. In 2021, after the group agreed that APH should take over this role, further power was transferred from Frontline AIDS to APH.

APH has continued its global leadership on Action 2, despite being heavily impacted by the war with Russia and the growing humanitarian crisis. This includes leading on ambitious plans for 2022 to integrate COVID-19 work into the Action 2 portfolio.

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THE STRENGTH OF OUR PARTNERSHIP

SOLIDARITY IN TIMES OF CRISIS

In 2021, our partners have faced many crises, including a devastating third wave of COVID-19, the coup in Myanmar, political crisis in Eswatini and the war in Ethiopia. The solidarity that overflows from across the partnership during these times brings value on so many levels. Frontline AIDS provided financial crisis support during the year, thanks to the flexible funds from Sida, the Global Fund and Dutch Ministry of Foreign Affairs. But beyond this, the outpouring of support and knowledge from across the collective for those facing multiple layers of challenges has lifted partners up in countless ways.

> *"The partnership gives us an opportunity to belong to a family, and a support system for HIV response programmes and key population programming."*
>
> **LVCT Health, Kenya**

WE BRING COMMUNITY EXPERTISE TO SPACES BEYOND THE HIV RESPONSE

The partnership's diverse expertise has been applied to respond to challenges that intersect with HIV, such as poverty reduction, gender equality, humanitarian crises and COVID-19. In 2021, the partnership made significant contributions to the COVID-19 People's Vaccine global advocacy campaign, helped reach marginalised people in complex humanitarian environments in Lebanon, Mozambique, Nepal and Uganda through ACCESS, was at the forefront of linking people living with HIV to COVID-19 vaccinations, and co-led the FGS Integration Group (FIG), a coalition of organisations working to end this neglected tropical disease (NTD) from across the SRHR, HIV, HPV/cervical cancer, NTD and water, sanitation and hygiene sectors (see our Action sections for more on these programmes).

> *"Being part of the Frontline AIDS partnership makes us connected to global societies and global issues. This influenced us to develop our innovation strategic plan."*
>
> **Perkumpulan Rumah Cemara, Indonesia**

RESULTS FROM THE 2021 PARTNERSHIP SURVEY

In February 2021, Frontline AIDS asked strategic partners and associate partners to respond to our annual online partnership survey.[4] This year's survey included new questions on the value of the partnership.

What we learned:

- **Achieving organisational objectives:** 78%% of partners reported being part of Frontline AIDS had made a 'good' or 'significant' contribution in this area.
- **Strengthening knowledge and capacity building:** 88% of partners reported being part of Frontline AIDS had made a 'good' or 'significant' contribution in this area.
- **Strengthening innovation:** 78% of partners reported being part of Frontline AIDS had made a 'good' or 'significant' contribution in this area.

These shared principles connect all of us in the Frontline AIDS partnership.The value that comes from being a member of the partnership comes from the ability to co-develop and share solutions that work for marginalised communities, through powerful joint advocacy and solidarity, through opportunities to collaborate on programmes, and by gaining access to technical support and resources to develop further.

4 We invited 61 organisations to participate in the survey and 32 responded.

Why our approach to partnership matters

Development work today is increasingly characterised by partnerships at multiple levels. For NGOs in the Global South, in the past these partnerships have to a great extent been driven by global agendas, which are pushing northern NGOs to work a lot more with local actors.

"As a regional southern-based NGO, we believe there are numerous benefits arising from working through partnership models. Yet oftentimes we get it wrong and end up weaker at the end of a partnership, with unsustainable governance systems, fragmented project-based implementation structures and multiple institutional weaknesses."

"In our experience, partnership work should go beyond a single project goal and should be lifelong. Building partnerships around single-issue projects are not always sustainable and do not bring institutional benefits to the local partner."

"Funding allocations to local actors are often incommensurate to their needs and driven by a false perception that local actors can get along on much smaller budgets. This stifles growth, perpetuates institutional weaknesses and limits investments in knowledge transfer. Primarily, partnerships should not be built around resource mobilisation, but should include knowledge transfer and building global movements that allow us to influence global agendas and policies for the benefit of humanity."

Patrick Onyango Mangen, CEO of Frontline AIDS' strategic partner REPSSI in South Africa, speaking at Frontline AIDS' ICASA satellite session A new partnership approach in December 2021.



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Alive Medical Services has been on the frontline of sustaining services throughout the COVID-19 pandemic

LEARNING AND REFLECTION



In 2021, our Accelerating Innovation programme supported partners in India to run a COVID-19 vaccination service for marginalised communities.

RESOURCES AND CAPACITY

COVID-19 continues to put pressure on the capacity of our staff, partners and the communities we work with, as well as creating huge opportunities for innovation. Global health priorities have changed and there is increasingly a real threat of HIV becoming a 'neglected disease', with dire consequences for HIV funding and for our goal of ending AIDS. The global HIV response is undoubtedly at a crossroads, with a huge task ahead of us to ensure that, while there is growing attention on public health as a real threat to development and humanity across the world, there is also a real danger that 'old' epidemics are being forgotten while the world readies itself to respond to new pandemics.

In 2021, Frontline AIDS implemented an organisational restructure and continues to observe significant staff movements, leading to gaps in staffing on top of a reduced team. In 2021, the lack of resources, both human and financial, to pursue all of our ambitions in the Global Plan of Action has been a barrier to the partnership achieving all it has the potential to achieve. We have no choice but to be disciplined in our focus because we are a smaller team with fewer resources. We must constantly ask ourselves whether we are best placed to do something, whether our actions will ultimately contribute to our mission of 'ending AIDS for everyone, everywhere' and whether we will be able to unlock additional resources to do so. A key part of this is continuing to ensure we are collecting the data we need to track progress and inform strategic decisions.

The loss of donor funding that forced the early closure of two programmes in 2021, for example, means their achievements could not be fully realised. Inflexible donor funding does not allow us to be agile and take risks, and this is a significant barrier to innovation. We continuously need to review our levels of ambition with the resources available to us, ensure we have a clear strategy for each action, and continue wherever possible to integrate our priority areas of work into funding proposals for new programmes. We are grateful to the donors who continue to support Frontline AIDS. The combination of strategic, flexible funding they provide, and the opportunity to embed funding for work that supports our actions into our restricted programmes will be a strong enabler of progress.

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Although civil society and community organisations are aware of the critical and strategic need to diversify their funding sources and increase domestic resource mobilisation, it is challenging to make concrete progress in these areas. To support this, we need more technical support, as well as mechanisms for sharing learning, case studies and tools, and catalytic flexible grants that allow partners to take risks and innovate.

In 2021, our donors included the Elton John AIDS Foundation, Expertise France, Ford Foundation, the German Government (GIZ), the Government of the Netherlands (BuZa), Gilead Sciences Inc., The Global Fund to Fight AIDS, Tuberculosis and Malaria, Irish Aid, Open Society Foundations, New Venture Fund, Rockefeller Brothers Foundation, Soho House, the Swedish Government (SIDA), the UK Government (FCDO), UNESCO and ViiV Positive Action.

DOING DEVELOPMENT DIFFERENTLY

We continue to transfer power to our partners in other regions. This sits at the very core of our values and beliefs. But we must continue to ask ourselves critical questions about Frontline AIDS' role as an intermediary, which sits at the heart of what we do. We do not want to inadvertently contribute to a new version of 'doing development', which will not be so different after all if it doesn't question the status quo and is not interested in investing in a new way of global cooperation.

This is what our partners tell us what they need from being part of Frontline AIDS in the future, which must underpin the way we operate:

- A platform to share knowledge and information in a multi-directional way
- A space where partners can engage as equals to influence and change the global agenda
- A space where partners can access possible collaborators for accessing funding (sometimes with Frontline AIDS and sometimes with other strategic partners in the Frontline AIDS partnership)
- A trusted partnership that can protect and support all partners in an increasingly competitive funding environment (including from new and old competitors who now present themselves as national partners to comply with the localisation agenda)

We are committed to continuing to move away from top-down contract delivery with partners to support them to proactively take on leadership within the partnership. But we have learnt that the skills and activities required to convene a partnership around an action can be different from those required to be a technical leader in the field. It also requires resources that partners may not have. Fostering leadership of the actions amongst partners takes dedicated staff time, but has enormous potential. We need to be able to commit to longer term funding for partners to take on this leadership, with a clear mandate; resourcing and supporting them to fully take on the role of convenor within the partnership. Building close relationships with new or unusual partners is proving to be a helpful enabler of progress.

ALIGNING WITH OTHER MOVEMENTS

Key global HIV organisations and mechanisms are increasingly recognising the importance of communities and the most marginalised people. But we continue to find that HIV is relatively invisible in other important spaces, such as the global movement to end gender-based violence, just as there continues to be a lack of priority for gender-based violence in the HIV movement. In addition, sex workers are still often excluded or ignored in women's rights spaces, and women who use drugs are invisible. We need to continue to push for the visibility of the most marginalised women in women's rights discourses.

COVID-19 has highlighted the importance of mental health support for marginalised communities and people living with HIV. We are making inroads in this area, but need to find new routes into the existing mental health movements, and to integrate mental health into our future programmes.

We are also working to find better connections with the climate justice movement. We are doing this because the people who are bearing the brunt of the climate crisis are the very same people who are most affected by HIV. Gender and social inequalities are only likely to deepen as the impacts of the climate crisis continue to take hold.

PLANS FOR 2022

We set our priorities for 2022 at a time of continuing political upheaval, as war and its far reaching consequences rages in Ukraine, and as the colliding epidemics of COVID-19 and HIV continued to shape our reality.

The pandemic has brought into sharp focus how interconnected the issues of marginalisation are. The links between poor health, human rights violations, poverty and environmental degradation are clearer than ever before. This calls on all of us to work in more connected, collective ways. This is how to create sustainable solutions to the urgent problems of our times.

Global health priorities may have changed, but the HIV epidemic hasn't gone away, and from communities on the frontline we are hearing about declining access to services, record levels of teenage pregnancy and a growing number of people presenting with late-stage HIV. We also know that people with untreated HIV are at increased risk from COVID-19, and may be more vulnerable to developing dangerous COVID-19 variants. Gender-based violence remains a major driver of HIV among women and girls. Criminalisation of same-sex relations, of drug use and sex work, remains a major structural barrier to successfully addressing HIV.

Faced with this reality, we have set a number of priorities for 2022, which are interlinked and will be addressed in tandem.

SHAPING A NEW GLOBAL HEALTH AGENDA

In the context of growing global concern about future pandemics, new institutions are being created that will shape global health financing for many years to come. There is a real risk that, in the rush to tackle future pandemics, political leaders could lose focus on the health threats that are killing people now. We know that what has made the most difference in responding to HIV are the communities that have shaped demand, influenced the social and political agenda, and been crucial service-providers, especially for the most marginalised. It is this learning that needs to be carried into future pandemic responses.

Since 2021, with UNAIDS, the Elton John AIDS Foundation, the African Alliance and the International Treatment Preparedness Coalition, we have been pushing to ensure civil society organisations with expertise in HIV are meaningfully engaged in global and national discussions on pandemic preparedness, and included in the new mechanisms and funds being developed. We are working on establishing new civil society coalitions to jointly formulate our agenda, noting that no truly global health architecture can be developed without civil society from the Global South at the table. In 2022 we will seek to influence strategic moments in the international calendar, such as the G7, the G20, the World Health Assembly, the International Conference on Family Planning, and the Better Business Act to advance these agendas. We will also formally launch FIG (see page 20) and integrate pilots into our programmes, such as READY+, while seeking funding for this new area of work.

In memory of the late Jonathan Cooper OBE, in early 2022 we launched The Cooper Group, a unique group of business leaders, academics and parliamentarians who are advising and supporting our organisation to amplify awareness and elevate support for Actions 3,4 and 5.

RECLAIMING THE HIV PREVENTION AGENDA

In 2022, we will focus on generating accountability at national and global level for preventing HIV infections. We have pushed hard in the Global Prevention Coalition to have a specific accountability focus in the new global roadmap on prevention, and in 2022 we want to ensure this work expands and gets the attention from policy-makers, donors and governments it deserves. This year we will build on and formalise our relationships with other major global coalitions and campaigns working in this area. There is much to gain in this new era for working in stronger partnerships, building on each other's strengths.

In 2022, Frontline AIDS will support the Seventh Replenishment of the Global Fund. Full replenishment at US$18 billion is critical to ending AIDS, TB and Malaria. We welcome the leadership of US President Biden in hosting the replenishment conference and generously pledging US$6 billion for the 2023-25 cycle. Frontline AIDS' focus will be ensuring that HIV prevention and community responses and systems are adequately resourced in the next funding cycle.

HIV is treated with antiretroviral medicines (ARV), which work by stopping the virus replicating in the body. This allows the immune system to repair itself and prevent further damage.



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Kimirina, a Frontline AIDS partner in Ecuador, works with marginalised people who are denied HIV prevention, treatment and care simply because of who they are and where they live.

HEALTH, HUMAN RIGHTS AND SOCIAL JUSTICE

Frontline AIDS is expert at providing tools for practical human rights and HIV work, including developing monitoring tools for human rights violations and supporting and implementing human rights and HIV programmes at scale. In 2022, we will proactively grow expertise on translating the data collected through REAct and the Rapid Response Fund into effective advocacy that achieves change, nationally and globally.

Gilead Sciences has entered its third year of support for the Rapid Response Fund, providing emergency grant funding. To date, the fund has helped over 111,000 people who faced life threatening situations because of their sexuality, gender or HIV status.

In summer 2022, Frontline AIDS' Global Human Rights Report will be released, which will draw lessons from over three years of REAct data on human rights violations affecting marginalised people and communities, with a focus on policing and law enforcement. We will be presenting the findings at the International AIDS Conference in Montreal, at Global Black Pride events, and via webinars for GSK and to Oxford University's Bonavero Human Rights Institute.

BOLD, INNOVATIVE SOLUTIONS

We will ensure that Frontline AIDS continues to lead in bringing the latest learning and ideas to the HIV response. These few past years have taught us that the community-led HIV response is the true frontline of innovation. Adaptation, change and creative responses have seen us build a trusted COVID-19 response on the firm foundations of the HIV response.

We are tracking and incubating new ideas and ways of working that have great promise to make the HIV response more effective and efficient. Increasingly our programme delivery is focused on driving innovations or transferring knowledge from one location to another in a sustainable way. Our new innovation hub will continue to buzz with this work, and become a go-to place for all partners and donors looking for cutting edge, integrated, community-led HIV responses. We will explore other intersectional areas, such as livelihoods and climate change, identifying new partners to collaborate with.

Our Accelerating Innovation programme has proven successful in developing a differentiated service delivery model for marginalised groups, and we are in the planning phase with Gilead Sciences to be able to develop this programme in Uganda through to 2023.

Our engagement with partners, despite COVID-19 and the constant political upheaval of the past few years, has never been stronger. It is truly a partnership built on solidarity and a common purpose, and we will continue to transfer power and resources to our partners in other regions, while actively challenging racism within our own organisation and in the development sector. Establishing the Frontline AIDS' Partnership Council in 2022, a steering committee made up of nine Strategic and Associate Partners, will take this transfer of power one step further (see page 39).

EXPANDING OUR FOCUS INTO NEW AREAS, SUCH AS CLIMATE CHANGE

Climate change and HIV represent two of the greatest threats to human health, now and in future. The pathways that link climate change, HIV and wider health outcomes are complex with multiple interacting factors. For example:

- **Climate change causes food insecurity**. This forces individuals and families to make difficult decisions, such as whether to have transactional sex, or participate in child marriage.
- **Extreme weather** events, like droughts, floods and rising sea levels, is likely to result in high levels of migration. In turn, this is likely to drive HIV transmission by increasing levels of sexual violence and exploitation, reducing people's access to HIV, SRHR and family planning services and impacting their treatment adherence.
- At the same time, **natural disasters** and the rise in **new infectious diseases** will put a **strain on already-fragile health systems**.

We have already witnessed first-hand the devastating impacts of COVID-19. Already weak health systems have collapsed, violence towards women and girls has risen, child marriage has increased, and more and more girls have been forced to leave education. In the coming years, Frontline AIDS will collaborate with partners that are strong on climate justice, while building our own capacity to deliver integrated HIV and climate change mitigation and adaptation work, which will greatly benefit responses to both HIV and climate change. Frontline AIDS is committed to building more resilient health systems and communities and enabling women and girls in all their diversity to better deal with the impacts of the climate crisis.


©Frontline AIDS/Karel Prinsloo/Arete/2022

Alive Medical Services provided nutritional support to marginalised communities during COVID-19

FINANCIAL REVIEW

COMMENTARY ON THE CHARITY'S FINANCIAL RESULTS FOR THE YEAR

This section is a commentary on the financial statements on pages 64–85, which report the financial results and position of the Charity. The expenditure of Frontline AIDS partners is only included in these financial statements to the extent that the funding was channelled through the Charity.

The Charity had a strong financial year delivering on the Global Plan of Action, closing the year with total income of $20.5m and a surplus of $0.1m. At 31 December 2021, the Charity held $7.9m of free reserves available to ensure future sustainability and support important strategic work as the Charity continues to deliver upon its strategy.

The Charity delivered strongly on its programmatic work, which was reflected in its restricted income and expenditure levels and in the performance against its programmatic targets. Frontline AIDS is positioned well to continue this strong programmatic delivery into 2022.

BALANCE SHEET AND CASH FLOW

The balance sheet and the cash flow statement show cash and cash equivalents increasing by $4.3 million from 2020 to 2021. The increase represents the receipt of donor funds in excess of charitable activities delivered by Frontline AIDS' in 2021. These cash funds will be utilised in 2022. The Charity's cash position continues to remain healthy at the end of 2021, with total cash and cash equivalents held of $16.7 million. Of this total cash balance, $1 million was held in short term treasury deposits with a maturity date of 12 months or less. The remainder of cash was held as operating cash.

Income of $8.7 million was deferred at year end. The largest deferrals of income were $2m on the SRHR Umbrella programme, which is funded by the Government of Sweden (Sida), and $0.8m for the Global Fund-funded programme in the MENA region. It is forecast that this deferred income will be used in full in 2022.

FINANCIAL INSTRUMENTS AND FOREIGN EXCHANGE RISK

The Charity's operations and working capital requirements are financed principally by a mixture of reserves and funds received in advance from donors. In addition, trade debtors (funds due from donors) and trade creditors arise directly from the company's operations.

The Charity's income is received mainly in US dollars, British pounds sterling, Swedish krona and euros. The costs of the Charity are primarily incurred in pounds sterling, while the costs of in-country operations and support for partner organisations are incurred in around 30 different currencies.

In summary, the Charity's policy on foreign exchange is:

- to regularly review its net exposure to foreign exchange risk
- to pass on foreign exchange risk to suppliers and partners where appropriate; when it is necessary for the Charity to bear the risk, to manage significant exposure using forward contracts and options
- to continue to hold liquid reserves mainly centrally, in US dollars, sterling and euros, subject to ensuring that partner organisations have sufficient cash locally to prevent disruption to services.

RESERVES POLICY

The Charity sets its reserves policy to meet the organisation's financial objectives and sufficiently safeguard the Charity's financial position. The Trustees have considered the reserves levels of the Charity in light of the external environment and are comfortable that the level of reserves held are appropriate given the additional risks brought about by the pandemic.

The Charity has no long-term borrowings, so all of its financing needs must be met from either reserves or current income. The Charity needs to hold reserves for the following primary purposes:

- *to provide working capital for overseas operations*: the Charity normally pays grants to its partners in advance of planned activity. However, the Charity's own restricted funding from its donors can be paid in arrears. Therefore, the working capital needs of its overseas operations may need to be met from the Charity's unrestricted reserves.
- *to cover for a shortfall in funding for core costs:* the salaries and running costs of the Charity are covered by unrestricted funding which comes from the Swedish government and overhead contributions from the Charity's restricted programmes, funded by a number of other major donors. If any of this funding were to be delayed, the Charity would need a buffer of unrestricted reserves to pay core costs in the meantime. If unrestricted funding were discontinued or significantly reduced, the Charity would need unrestricted reserves to fund restructuring and redundancy costs. The target level of this element of unrestricted reserves is three months of the Charity's core costs.
- *to cover unbudgeted costs incurred by partner organisations:* the Frontline AIDS global partnership supports organisations worldwide, so it is normal that from time to time there will be emergencies or unanticipated costs that the Charity will want to support. There may not be sufficient contingency within a single year's budget, so to be able to respond to emergencies the Charity needs a contingency fund within unrestricted reserves.

The three requirements above are met by the General Fund. The target level for the first two is variable according to the values and the cash flow patterns of the budgets for the year, so the overall target level for the General Fund is reassessed annually. On 31 December 2021, the Charity held reserves of $4.8m in its General Fund, a level that the Board of Trustees are comfortable meets the requirements of the reserves policy and provides adequate reserve levels given the current volatile external funding environment and the risks the Charity faces.

In addition to the General Fund, the Trustees maintain a Programme Designated Reserve. This reserve account is maintained to fund important strategic interventions that the Charity is delivering as part of its strategy. The balance of this account on 31 December 2021 was $2.6 million and these reserve funds will be utilised to support the Charity's strategy in 2022. Together, the General Fund and the Programme Designated Reserve make up the Charity's free reserves.

Separate unrestricted reserves are needed for the following purposes:

- *to cover the balance of funds invested in fixed assets:* the Charity's fixed assets have been acquired using unrestricted funds. The net book value of fixed assets is held in a separate reserve to reflect the fact that this part of the Charity's reserves is not readily realisable to finance any other activity or obligation. On 31 December 2021, the balance of this reserve fund was $6,000.
- *to cover for foreign exchange losses:* Currency markets continue to be volatile and, with major income and expenditure streams in over ten different currencies, the Charity is exposed to significant foreign exchange risk. Steps are taken to hedge against that risk in line with the foreign exchange risk policy set out above, but it is still prudent to retain a minimum balance in the Exchange Rate Revaluation Reserve to cover unhedged foreign exchange losses. The target minimum value of the reserve is $0.5 million. On 31 December 2021, the balance on this reserve fund was $0.5 million.

On 31 December 2021, the total funds held by the Charity amounted to $7.9 million.

LIQUIDITY AND INTEREST RATE RISK

The Trustees monitor the liquidity and cash flow risk of the Charity carefully. Cash flow is examined by the Trustees on a regular basis and action is taken as appropriate. The Charity did not need an overdraft in 2021 and will not need one in 2022. There are no long-term borrowings, so the Charity is not exposed to interest rate risk.

INVESTMENT POLICY AND OBJECTIVES

The objectives of the Charity's investment policy, in order of priority, are to ensure the Charity's funds are held safely; to ensure the Charity has sufficient liquidity to implement its programmes; and to achieve a return on surplus funds. These surplus funds may be invested in:

- fixed-interest government or government-backed investments with less than five years to maturity which are rated AAA by either Standard & Poor's or Moody's
- bank treasury deposits and/or notice accounts with terms of up to 12 months in banks that are rated at least A by both Standard & Poor's and Moody's, and have been approved by the Trustees
- in a sterling common deposit fund managed by a corporate trustee, as approved by the Charity Commission

During the course of 2021, interest earnt on investments totalled $6,000 (2020: $81,000). The lower interest earned compared with the prior year was due to the cutting of interest rates by central banks in response to the COVID-19 pandemic, which in turn affected the rates the Charity was able to achieve through the financial institutions it holds accounts and treasury deposits with. The objectives of the policy are to generate interest on the Charity's GBP, USD and EUR bank balances equal to the Bank of England, Federal Reserve and European Central Bank base rates. The Charity met this target in 2021.

PERFORMANCE OF THE CHARITY'S FUNDRAISING ACTIVITIES

In terms of reaching financial targets, the financial year 2021 was another strong period with a number of significant new funding agreements secured. Success has been achieved against the background of a challenging external donor environment where the shape and focus of Official Development Assistance (ODA) funding continues to evolve. The funding secured will help the Charity meet its financial objectives for the coming years and enable important charitable and programmatic work to continue.

In the financial year 2021, the Charity did not undertake any material fundraising activities with members of the public. All material funding secured was received from institutional donors, trusts and foundations. The Charity did not pay any third party or agency to undertake material fundraising activities on its behalf and received no complaints during the course of the year regarding any fundraising activities. The Charity and its Trustees are fully aware of the requirements and duties set out in the Charities (Protection and Social Investment) Act 2016 with respect to fundraising activities and are focused on ensuring any future fundraising activities are fully compliant.

PRINCIPAL RISKS AND UNCERTAINTIES

The Trustees have ultimate responsibility for identification of the risks to which the Charity is exposed. The risk management framework approved by the Trustees includes the following measures:

- The Finance and Audit Committee (FAC) reviews the organisational risk register at its bi-annual meetings, assesses the risks facing the Charity and the measures put in place to mitigate them, and reports its findings to the Board of Trustees.
- Critical risks are monitored on an ongoing basis by the Senior Leadership Team (SLT), while the Executive Team (ET) carries out a monthly review of the organisational risk register. The Executive Director regularly updates the Chair of the FAC on any significant new risks or other changes to the register.
- Risk management is embedded across the organisation through use of an online integrated system (Salesforce) to which all staff have access. Risks raised on the online system are monitored in 'real time', reviewed by senior staff, and inform the organisational risk register.
- The internal audit team carries out a programme of audits across all operations and activities based on an annual internal audit plan approved by the FAC.

The following principal strategic risks and uncertainties have been identified and the management actions relating to them are subject to regular review by the FAC.

RISK (RISK TYPE)	MANAGEMENT ACTIONS
FUNDING (STRATEGIC) Frontline AIDS is unable to mobilise the necessary resources to sustain its current level of programming due to the global recession and also to donor priorities shifting to COVID-19 responses.	▶ Fundraising taskforce established across functions to prioritise fundraising activities ▶ Ensure resources (financial and human) are available to deliver on the revised Income Strategy ▶ Ensure a more proactive approach to fundraising, shifting focus, capacities and investments to generating institutional and programmatic funding including a focus on proactive innovation in our programmes and approaches to attract funding. ▶ Develop a specific framework on the intersectionality of HIV and COVID-19.
RELEVANCE (STRATEGIC) Frontline AIDS fails to demonstrate and sustain its relevance and value-add in a context overshadowed by COVID-19, the war in Ukraine and other global matters, thereby losing its strategic importance in the HIV response and on matters of human rights. Destabilization/ decolonization of the aid sector risks Frontline AIDS losing our position and strategic importance in responding to HIV and human rights	▶ The Frontline AIDS Operational Plan 2022 continues to guide the organisation. We have actively supported our partners in Ukraine to ensure that they work continues. Our key donors have appreciated our work in this area. The Plan continues to guide the Charity's operations as we reassess our relevance and demonstrate value-add within the context of COVID-19. ▶ COVID 19 responses have now been fully embedded into Frontline AIDS work. Partners are using HIV platforms and resources to provide both HIV and COVID 19 services. Frontline AIDS is hosting the People's Vaccine Alliance (PVA) secretariat and is utilising PVA platforms to keep HIV on the agenda and supporting HIV movements to engage with vaccine activists. ▶ Development of compelling evidence and investment propositions around the effectiveness and urgent need for combined community based HIV and COVID 19 programming. ▶ Proactive approach to recognising the importance of repositioning the organisation within a global context, drawing on our comparative advantage with our partnership approach and our cross organisational work to Do Development Differently.
PEOPLE (OPERATIONAL) The uncertainty and complexity of a wide range of workforce and people management issues adversely affect the Charity's ability to meet its strategic and operational goals.	▶ Senior management to review and monitor delivery needs, remuneration and resourcing on a regular basis ▶ Embed the leadership styles and behaviours as articulated in our new behaviour framework, to strengthen leadership and management within the Charity

STRUCTURE, GOVERNANCE AND MANAGEMENT

Frontline AIDS – Report and Accounts 2021

INTRODUCTION

Frontline AIDS was incorporated as a company limited by guarantee in England and Wales on 24 December 1993 (registration number 2883774) and is a registered charity (registration number 1038860). The Charity's governing document is its memorandum and articles of association. The Charity's legal objects, as set out in its memorandum of association, are:

- **the advancement of health throughout the world, particularly in relation to HIV and to sexual and reproductive health;**
- **the promotion of the effective use of charitable resources by civil society organisations advancing health, particularly in relation to HIV and to sexual and reproductive health;**
- **the promotion of human rights;**
- **the relief of poverty or other charitable need among people affected by HIV; and**
- **the promotion of equality and diversity by the elimination of stigma and discrimination in relation to people affected by HIV.**

PARTNERSHIP MODEL

The Charity functions as the coordinating body of the Frontline AIDS partnership, a multidirectional partnership that operates at global, national and local levels. The new partnership model, endorsed by the Charity's Board in May 2019, develops the previous alliance of linking organisations into a more fluid and collaborative partnership with an intention to offer more distributed leadership. The Charity and Frontline AIDS partners collaborate to deliver the actions in the Global Plan of Action, considering their differing contexts in regions and countries throughout the world. Partners make multiple contributions to the successful delivery of the Global Plan as:

- **Strategic Partners:** leaders at national, regional and global level that contribute programming, advocacy or technical expertise to one or more actions, often through a formal relationship with other Strategic Partners.
- **Associate Partners:** contributors to one or more actions through a formal relationship with a Strategic Partner (e.g. programme implementation or advocacy/technical expertise).
- **Collaborators:** organisations and individuals who commit to be part of a global effort to ignite urgent actions on AIDS.

FRONTLINE AIDS OFFICES

The Charity has a subsidiary office in Cape Town, South Africa. Frontline AIDS South Africa is registered as a non-profit company (NPC) with the Companies and Intellectual Property Commission (CIPC).

Frontline AIDS U.S.A. Inc. was incorporated in the state of Maryland, USA, in 2019. An application for 501(c)(3) status (exemption from federal income tax as a non-profit organisation) was approved by the Internal Revenue Service in March 2020.

TRUSTEES

The Charity is governed by its Board of Trustees, the organisation's foremost policy-making body. The Trustees of the Charity are directors for the purposes of the Companies Act 2006. The Trustees who served during the year are listed on the inside back page of the Report and Accounts under reference and administrative details.

The Board of Trustees approves the Charity's strategic framework and is responsible for ensuring that the organisation's broad policies and strategies are in keeping with its mission. With the advent of COVID-19, the Board moved from a schedule of twice-yearly physical meetings to quarterly online meetings. At their meetings (which take place over two days), the Trustees authorise annual operational plans, funding requests and programme priorities, decide annual budgets, review the progress the Charity is making against its strategy, approve accounts and review organisational risk. The Trustees also select and appoint the Charity's Executive Director.

When new appointments to the Board are sought, preferred skills and experience are identified through an audit and the positions and desired profiles are advertised. Applications are discussed and appointments confirmed by the full Board. In accordance with the memorandum and articles of association of the Charity, Trustees are appointed for an initial three-year term and may not serve more than three consecutive terms of office. Appointment of Trustees is by resolution of the Board.

TRUSTEE INDUCTION AND TRAINING

New Trustees receive an induction pack in advance of their first Board meeting, containing key organisational documents such as the memorandum and articles, the most recent strategy and annual report and accounts, essential policies (e.g. anti-fraud, conflict of interest, serious incident reporting), Committee terms of reference, and trustee duties and responsibilities. The pack also includes external guidance such as the charity governance code and the Charity Commission guidance, *The Essential Trustee*. New Trustees attend the Charity a day before their first Board meeting for a one-day induction during which they learn about the Frontline AIDS partnership model, practices and programmes. The day includes meetings with key staff from across the organisation. Training for existing Trustees is arranged on an ad hoc basis according to their requirements.

CHARITY GOVERNANCE CODE

The Risk and Compliance team is responsible for ensuring that the Charity's procedures and practices meet the requirements of the Charity Governance Code. The team uses the Code's self-assessment template to review the Charity's practices on a regular basis and ensure that the organisation continues to maintain high standards of governance. The original version of the Code was used as the basis of the partnership Governance Handbook, published in English, French and Spanish, and circulated to all partners. The Charity was assessed against the latest (2020) version of the Code as part of the external Governance Review undertaken at the beginning of 2021.

FINANCE AND AUDIT COMMITTEE

The Finance and Audit Committee (FAC) comprises up to nine members: up to five Trustees and up to four external members. The FAC meets approximately two weeks before every Board meeting. Its responsibilities include: a review of the Charity's annual budget in advance of discussion by the Board; review and oversight of the Charity's financial position, and performance against budgets; review of the statutory accounts of the Charity; the approval of changes in accounting policies; the assessment of risks facing the Charity and the systems put in place to mitigate them; the approval of internal audit plans and review of the effectiveness of the internal audit function; and the consideration of findings and recommendations of both the internal and external auditors.

ACCREDITATION COMMITTEE

Frontline AIDS introduced an accreditation system in 2008 to assess partners against institutional and programmatic standards, in order to ensure that the global partnership comprises well-performing, sustainable and credible civil society organisations (CSOs). The system promotes good governance, organisational management and best practice HIV programming, and guides the admission of new organisations to the global partnership. The accreditation certification is valid for four years.

The accreditation system is currently under review to ensure that it is appropriate for the new partnership model. The aim is to adapt the system so that it is appropriate for a range of partners, providing due diligence, assurance and capacity building across the partnership model. The sub-committee of the Board overseeing this work is also under review and will be reconstituted in 2022..

MEMBERSHIP COMMITTEE

The Board of Trustees approved the creation of a Membership Committee in May 2017. The purpose of the Committee is to deal with matters of suspension and termination of membership of the global partnership for reasons other than those linked to accreditation. The Committee has seven members: the Chair of the Charity's Board (who is Chair of the Committee); Chair of the Finance and Audit Committee; Chair of the Accreditation Committee; the Executive Director of the Charity; and three representatives from Frontline AIDS partner organisations (one from each of the geographic regions where Frontline AIDS operates) who are either senior staff or Board members of their organisation.

The terms of reference and membership of the Membership Committee are currently under review to ensure that the Committee's remit remains appropriate following the changes made to the partnership model.

PEOPLE AND REWARD COMMITTEE

The purpose of the People and Reward Committee is to maintain an overview of Frontline AIDS' organisational development with particular reference to the implementation of policies on remuneration and safeguarding, and to provide assurance to Trustees that the executive has mechanisms in place to effectively manage the people resources of the charity, whilst also recognising and managing the risks involved.

The Committee meets as required and reports to the Board of Trustees at least once a year. Its membership comprises the Chair of the Board, the Chair of the FAC and the Board of Trustees' safeguarding lead.

MANAGEMENT STRUCTURE

The Charity's organisational structure comprises three pillars: Programmes and Partnerships, Evidence and Influence, and Operations. These functional pillars are aligned with the Global Plan of Action 2020-2025 and enable the organisation to be effective and efficient in meeting its strategic aims.

The Executive Director manages the Charity on a day-to-day basis, coordinates and directs the three functional pillars and reports to the Board of Trustees at its quarterly meetings. She leads the Charity's Executive Team, which comprises the Executive Director, the directors of Programmes and Partnerships and External Relations. These directors are the key management personnel within the Charity.

The Executive Team usually meets weekly to take decisions about (among other things) the review, development and implementation of operational plans; financial, planning and other management systems; changes in organisational policies; and the creation of new staff positions. The Head of Finance and Risk and the Head of Internal Audit regularly attend Executive Team meetings to ensure that decision-making is informed by detailed input from across the organisation.

The wider Senior Leadership Team (SLT), comprises the Charity's Directors and heads of team. The SLT meets fortnightly and the over-arching objective of the management group is to ensure the Charity is effectively delivering against strategic priorities through planned portfolios of work. The SLT has a particular focus on risk management and the identification and mitigation of risks to which the Charity is exposed. Significant decisions – such as the approval of organisation-wide strategy, annual work plans and budgets – are subject to approval by the Board of Trustees.

SAFEGUARDING

The Charity continues to improve its safeguarding policies and procedures following the internal review carried out in 2018. In 2020, an internal audit was conducted of our safeguarding controls and, as a result, our Safeguarding Framework and Safeguarding Children, Young People and Vulnerable Adults Policy has been further updated. Our recruitment policies have also been updated, and 100% of staff had undertaken specialist safeguarding training by the close of 2020. Refresher training is now being rolled out in 2021.

The Charity has a safeguarding lead on the Board of Trustees, and all Trustees have received specialist training. The Board has noted the findings of the internal audit, particularly in relation to controls within our international programmes, and has requested that the recommendations are actioned quickly. The Board is satisfied that there are no historical safeguarding issues which should have been reported to the Charity Commission.

DATA PROTECTION

The Data Protection Officer carried out an organisational data audit in 2020 to ensure that our data protection procedures – particularly around data retention – were compliant with current data protection regulations. Staff from all clusters and subject areas were involved in the review of existing practice around data protection, and the update of procedures, to ensure compliance. Staff training maintains data protection awareness across the organisation, particularly around Salesforce which the Charity now uses to maintain the contact details of staff, consultants and partners, and around fundraising from individual donors, a new area for the Charity.

REMUNERATION POLICY

The Charity's Global Remuneration Principles were updated during 2019 to reflect its move to a performance-driven approach to salary increases. The Charity aims to ensure equity across its global recruitment and remuneration practices and to contribute to the development and sustainability of the local economy in countries where its staff are based. All roles are benchmarked annually against data from comparable organisations in the charity sector. The Charity aims to remunerate staff within the median-upper quartile range produced by the benchmarking exercise.

GRANT-MAKING POLICY

The Charity grants funds to partners, some of which then support other non-governmental organisations and community-based organisations within their countries by sub-granting the funds received.

The Charity has a comprehensive onward granting policy and procedures manual that provides clear guidelines on the criteria for awarding grants to partners, thus ensuring that accountability and transparency are maintained. The manual includes detailed tendering processes; guidelines on matters such as how to establish selection criteria; how to engage external stakeholders in the selection process; how to carry out programmatic and financial assessments; how to support and monitor grantees; and what to do when there is a need to close out the grant. Renewal of a grant is subject to performance, review and re-planning.

PUBLIC BENEFIT REPORTING

The Trustees have paid due regard to the Charity Commission's general guidance on public benefit in setting the Charity's objectives and planning its activities. This annual report of the Trustees explains the Charity's activities and demonstrates how they contribute to its purposes and provide public benefit.

TRUSTEES' RESPONSIBILITIES IN RESPECT OF THE CHARITY'S ACCOUNTS

The Trustees (who are also directors of the Charity for the purposes of company law) are responsible for preparing the strategic report, the Trustees' report and the financial statements in accordance with applicable law and regulations and United Kingdom Generally Accepted Accounting Practice. Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company (i.e., the Charity) and its group, and of the incoming resources, including income and expenditure, of the charitable group for that period In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently
- observe the methods and principles in the Charity's Statement of Recommended Practice (SORP)
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the accounts
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue its activities.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the Charity's transactions; disclose with reasonable accuracy at any time the financial position of the Charity and its group; and comply with the Companies Act 2006 and the provisions of the Charity's constitution. They are also responsible for safeguarding the assets of the Charity and the group, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In accordance with company law, the Trustee directors certify that:

- so far as they know, there is no relevant audit information of which the Charity's auditors are unaware
- they have taken all necessary steps to make themselves aware of any relevant audit information and have ensured that the Charity's auditors are aware of that information.

GOING CONCERN

The Trustees have assessed the Charity's ability to continue as a going concern. The Trustees have considered a number of factors when forming their conclusion as to whether the use of the going concern basis is appropriate when preparing these financial statements. These factors include the following:

- Reviewing the 2022 budget together with a review of an updated financial forecast to the end of 2023, which analyses various scenarios of funding for the Charity and the likelihood of key strategic grants being secured.
- A review of the key risks the Charity faces, including the changing external environment, the ongoing impact of the COVID-19 pandemic and the mitigating actions the Charity can deploy to reduce the negative impact caused by these risks.

The Charity is funded through a mixture of long-term grants and contract income from governments, multilaterals, trusts, foundations and corporations. The Charity has strategic donors who will provide unrestricted funding to the Charity for 2022. The Charity entered 2022 in a strong position with the General Fund at $4.8m, a programme designated reserve of $2.6m and a foreign exchange reserve of $0.5m. The Charity has modelled scenarios that consider the likelihood of key strategic grants being secured and considered the impact of possible mitigating actions, including reducing the cost base of the Charity and reducing planned expenditure. Taking into account these mitigating actions, under all scenarios the Charity has sufficient liquid funds to support its cash flow requirements, together with adequate reserves for the period of review.

Having regard to the above, the Trustees believe it is appropriate to adopt the going concern basis of accounting in preparing the financial statements.

EXTERNAL ENVIRONMENT AND THE COVID-19 PANDEMIC

The external environment continues to undergo significant change, not only in response to the COVID-19 pandemic, but also due to changing government and donor priorities, a rise in right-wing populism and significant political events such as Brexit.

To date, the Charity has not suffered significant interruption to its operations and delivery of programmes. During 2021, the Charity was able to continue to implement its programme work within the countries that it operates by adapting this work. The Charity anticipates being able to continue programme activities as budgeted and planned in 2022.

There is a continued risk that the COVID-19 pandemic could cause disruption to a region that the Charity undertakes its programme work within. This in turn could create difficulties for the Charity in reaching those most at need with its work. The Trustees and Charity have responded to this by re-directing resources to those programmes and interventions which will have the greatest impact to supporting the Charity's beneficiaries in light of the COVID-19 pandemic. The Charity continues to maintain appropriate controls over its network of partners, monitoring these organisations closely for any possible signs of financial distress. Trustees are happy that the controls in place to monitor and manage the funds held by partners are appropriate and robust.

APPROVAL

This annual report of the Trustees, prepared under the Charities Act 2011 and the Companies Act 2006, was approved by the Board on 08 June 2022. This included the Trustees' approval, in their capacity as company directors, of the Strategic Report contained herein.

Signed on behalf of the Board of Trustees



Professor Nana Poku **8th June 2022**
Chair

ACCOUNTS FOR THE YEAR TO 31 DECEMBER 2021

Frontline AIDS – Report and Accounts 2021

NDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF FRONTLINE AIDS

Opinion

We have audited the financial statements of Frontline AIDS ('the charitable company') and its subsidiaries ('the group') for the year ended 31 December 2021 which comprise the Consolidated Statement of Financial Activities, the Group and Charity Balance Sheets, the Consolidated Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the charitable company's affairs as at 31 December 2021 and of the group's income and expenditure, for the year then ended:
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

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

Conclusions relating to going concern

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

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

Other information

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the group and charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

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

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the group and charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

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

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the trustees' responsibilities statement set out on page 58 the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

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

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company and group operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011 together with the Charities SORP (FRS 102).

We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company and the group for fraud.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within grant income, grant expenditure including overseas operations and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, internal audit and the Finance and Audit Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission and reading minutes of meetings of those charged with governance.

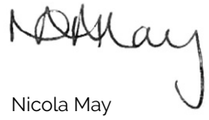
Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery,

intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

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



Nicola May

Senior Statutory Auditor
For and on behalf of
Crowe U.K. LLP
Statutory Auditor
London

Date: 29th June 2022

Frontline AIDS – Report and Accounts 2021

FRONTLINE AIDS
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 December 2021

	Notes	2021 Restricted $000	2021 Unrestricted $000	2021 Total $000	2020 Restricted $000	2020 Unrestricted $000	2020 Total $000
INCOME FROM:							
Donations and legacies		-	6	6	-	11	11
Investments	2	-	6	6	-	81	81
Charitable activities							
Grant income	3	12,469	7,575	20,044	16,996	7,070	24,066
Contract income	3	-	419	419	-	81	81
Total		**12,469**	**8,006**	**20,475**	**16,996**	**7,243**	**24,239**
EXPENDITURE ON:							
Charitable activities	4	12,469	7,930	20,399	16,996	6,865	23,861
Total		**12,469**	**7,930**	**20,399**	**16,996**	**6,865**	**23,861**
Net expenditure		-	76	76		378	378
NET MOVEMENT IN FUNDS:							
Funds brought forward	3	-	7,850	7,850	-	7,472	7,472
Total funds carried forward	**3**	**-**	**7,926**	**7,926**	**-**	**7,850**	**7,850**

The notes on pages 67 to 85 form part of these financial statements.

There are no recognised gains and losses other than those shown within the Consolidated Statement of Financial Activities.

FRONTLINE AIDS
BALANCE SHEET

as at 31 December 2021

	Notes	2021 Group $000	2021 Charity $000	2020 Group $000	2020 Charity $000
Fixed assets					
Tangible assets	8	6	6	12	12
Current assets					
Debtors	11	1,864	1,869	2,661	2,673
Short term deposits	12	1,000	1,000	2,000	2,000
Cash at bank and in hand	12	15,680	15,674	10,347	10,335
		18,544	18,543	15,008	15,008
Liabilities:					
Creditors: Amounts falling due within one year	13, 14	(10,272)	(10,271)	(6,594)	(6,594)
Net current assets		**8,272**	**8,272**	**8,414**	**8,414**
Provision for liabilities and charges	15	(352)	(352)	(576)	(576)
Total Net assets		**7,926**	**7,926**	**7,850**	**7,850**
The funds of the charity	3				
Unrestricted					
General fund		4,800	4,800	4,800	4,800
Fixed asset fund		6	6	12	12
Exchange rate revaluation reserve		500	500	500	500
Programme designated reserve		2,620	2,620	2,538	2,538
Total unrestricted funds		**7,926**	**7,926**	**7,850**	**7,850**
Restricted		-	-	-	-
Total charity funds		**7,925**	**7,926**	**7,850**	**7,850**

The financial statements were approved by the Board of Trustees and authorised for issue on 08 June 2022.



Nana Poku
Chairman

The notes on pages 67 to 85 form part of these financial statements.

Frontline AIDS. Company Number 2883774

FRONTLINE AIDS
CONSOLIDATED CASH FLOW STATEMENT

for the year ended 31 December 2021

	Notes	2021 $000	2020 $000
Cash flows from operating activities			
Net cash provided by *(used in)* operating activities	23	4,327	(5,459)
Cash flows from investing activities			
Interest on treasury deposits and bank balances	2	6	81
Purchase of fixed assets	8	-	(18)
Subtotal: ***Net cash provided by investing activities***		6	63
Change in cash and cash equivalents for the year		4,333	(5,396)
Cash and cash equivalents at the beginning of the year		12,347	17,743
Cash and cash equivalents at the end of the year	**12**	**16,680**	**12,347**

The notes on pages 67 to 85 form part of these financial statements.

FRONTLINE AIDS
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended 31 December 2021

1. Accounting Policies

Legal form of Charity

Frontline Aids is registered as a limited liability company in England and Wales under number 2883774 and its registered office is Brighton Junction, 1a Isetta Square, 35 New England Street, Brighton, BN1 4GQ. Frontline Aids is a Public Benefit Entity registered with the Charity Commission under number 1038860.

Basis of preparation

The financial statements have been prepared under the historical cost convention in accordance with the Financial Report Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006 and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - effective 1 January 2019.

Before approving the financial statements, the Trustees review and re-approve the detailed budget for the year following the balance sheet date (the Trustees having originally approved the 2022 budget in November 2021), outline information for the following year (2022), and the major risks to which the Charity is exposed. The review by the Trustees considers the current and future funding of the Charity, the cost base of the Charity and the ability to reduce planned expenditure if changes in funding arise. This review includes analysing the performance of the income strategy for the Charity, which is focussed on strengthening the Charity's relationship with its strategic donors, diversifying its funding base through new opportunities and growing funding through high quality and innovative programming.

The Statement of Financial Activities (SOFA) and balance sheet consolidate the financial statements of the Charity and its subsidiary undertakings in South Africa and the United States of America. The consolidation has been carried out on a line by line basis. The subsidiary undertaking in South Africa, a non-profit company, was registered on the 02 August 2018 under the name International HIV/AIDS Alliance South Africa. The subsidiary undertaking in USA, a non-profit company, was incorporated on 04 June 2019.

No separate SOFA has been presented for the parent charity alone. The subsidiary undertakings in South Africa and the United States have incurred no income or expenditure outside of that provided by and reported to the Charity. Therefore, the SOFA of the parent charity is the same as the consolidated SOFA.

Going Concern

The Trustees have assessed the Charity's ability to continue as a going concern. The Trustees have considered a number of factors when forming their conclusion as to whether the use of the going concern basis is appropriate when preparing these financial statements. These factors have included the following;

- Reviewing the 2022 budget together with a review of an updated financial forecast to the end of 2023, which analyses various scenarios of funding for the Charity and the likelihood of key strategic grants being secured.
- A review of the key risks the Charity faces, including the changing external environment, the ongoing impact of the Covid-19 pandemic and the mitigating actions the Charity can deploy to reduce the negative impact caused by these risks

The Charity is funded through a mixture of long-term grants and contract income from governments, multilaterals, trusts, foundations and corporations. The Charity has strategic donors who will provide unrestricted funding to the Charity for 2022. The Charity entered 2022 in a strong position with the General Fund at $4.8m, a programme designated reserve of $2.6m and a foreign exchange reserve of $0.5m. The Charity has modelled scenarios that consider the likelihood of key strategic grants being secured and considered the impact of possible mitigating actions, including reducing the cost base of the Charity and

reducing planned expenditure. Taking into account these mitigating actions, under all scenarios the Charity has sufficient liquid funds to support its cash flow requirements, together with adequate reserves for the period of review.

Having regard to the above, the Trustees believe it is appropriate to adopt the going concern basis of accounting in preparing the financial statements.

External Environment and the COVID-19 Pandemic

The external environment continues to undergo significant change, not only in response to the Covid-19 pandemic, but also due to changing government and donor priorities, a rise in right-wing populism and significant political events such as Brexit.

To date, the Charity has not suffered significant interruption to its operations and delivery of programmes. During 2021, the Charity was able to continue to implement its programme work within the countries that it operates by adapting this work. The Charity anticipates being able to continue programme activities as budgeted and planned in 2022.

There is a continued risk that the Covid-19 pandemic could cause disruption to a region that the Charity undertakes its programme work within. This in turn could create difficulties for the Charity in reaching those most at need with its work. The Trustees and Charity have responded to this by re-directing resources to those programmes and interventions which will have the greatest impact to supporting the Charity's beneficiaries in light of the Covid-19 pandemic. The Charity continues to maintain appropriate controls over its network of partners, monitoring these organisations closely for any possible signs of financial distress. Trustees are happy that the controls in place to monitor and manage the funds held by partners are appropriate and robust.

Funds structure

The Charity maintains two types of fund:

Unrestricted Funds

Unrestricted funds are funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity, and which are not subject to donors' restrictions. The Charity further divides unrestricted funds as follows:

- The Fixed Asset Fund, which represents the funds tied up in tangible fixed assets and therefore not immediately realisable.
- The Programme Designated Reserve, which are funds the Trustees have set aside for particular purposes.
- The General Fund, which represents the working capital for the Charity and also provides a buffer, should there be a shortfall in income or unbudgeted costs. .
- The Exchange Rate Revaluation Reserve, which holds a minimum balance of $0.5 million to cover unhedged foreign exchange losses.

Restricted funds

Restricted funds are funds that must be used in accordance with specific instructions imposed by donors.

Transfers between funds

Transfers to or from the General Fund from other funds are made in accordance with the Charity's reserves policy.

Incoming resources

Incoming resources are included in the SOFA when the Charity is legally entitled to them, the receipt is probable, and the amount can be reliably measured. Incoming resources from charitable activities includes income from performance related grants; income and fees for contracts and services; and income from unrestricted grants. Voluntary income comprises public donations and is included when it is received.

The Charity receives funding from performance-related grants and contracts for direct and indirect programme costs and to provide sub-grants to other agencies. This funding is subject to contractual restrictions which must be met through incurring qualifying expenses for particular programmes.

Income arising from performance related grants is treated as restricted income. Income arising from contracts for services is recognised as unrestricted income, as any surplus or deficit remaining after the contract terms have been fulfilled is for the Charity to keep.

Revenue from performance grants and contracts is recognised only when funds have been utilised to carry out the activity stipulated in the agreement. This is generally equivalent to the sum of relevant expenditure incurred during the year and any related contributions towards overhead costs. Deferred income amounts received under these grants and contracts represents the amount of cash received in advance of earning revenue through the delivery of programme activities.

The Charity also receives some grants from governments and foundations that are not subject to contractual restrictions. Revenue from these grants is included at the time the contract is signed by the donor.

Resources expended

Charitable activities

Expenditure is recognised on an accruals basis. All costs are allocated to direct charitable activities. Support costs are allocated on a total cost basis. All salaries are allocated to either support costs or direct activities according to timesheets. Redundancy costs are recognised in expenditure when the charity has a legal or constructive obligation, and the costs can be measured reliably.

Contributions are paid to Frontline AIDS country offices and partners, and are given for two purposes, either to support the operating costs of the overseas organisation, or to provide funds for 'onward granting' to implementing partners.

Operations expenditure is recognised when expenses have been incurred by the Country Office or partner and have been approved by the budget holder at the Charity.

Onward grants by Country Offices to implementing partners are recognised in line with the expenditure of the grant reported back to the Country Office by the implementing partner. Onward grants by partners are recognised as expenditure in full on signing of the onward granting agreement with the implementing partner.

Governance costs

These are the costs associated with the governance arrangements of the Charity as opposed to those costs associated with fundraising or charitable activities. Governance costs include internal and external audit costs, and costs associated with constitutional or statutory requirements, for example the costs of Trustees' meetings or of preparing statutory accounts.

Functional and presentation currency

The functional and presentation currency of the Charity is US Dollars. A significant proportion of the Charity's funding and programme expenditure is denominated in US Dollars, therefore the Charity has elected to use US Dollars as its functional currency and the currency that the consolidated Financial Statements are prepared in.

Foreign exchange gains and losses

Monetary assets and liabilities denominated in foreign currencies are translated into US dollars at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into dollars at the rate of exchange ruling at the date of the transaction or at an average monthly rate. Exchange differences are taken into account in arriving at the net movement in resources for the year.

Fixed assets and depreciation

Expenditure on tangible fixed assets is capitalised at original cost. The capitalisation limit is $5,000.

Assets held by Country Offices are fully depreciated in the year of acquisition. Assets held by the Charity in the UK are depreciated on the straight-line basis over the estimated useful lives of the assets as follows:

Leasehold improvements: 7 years, or the term of the lease, whichever is shorter

Furniture and fixtures: 7 years

Computer equipment and software: 3 years

Office equipment: 3 years

A full year's depreciation is charged in the year of acquisition and none in the year of disposal.

Cash and cash equivalents and current asset investments

Cash and cash equivalents are measured through the US dollar equivalent cash value held by the group at the balance sheet date. Short term deposits are measured as the US dollar equivalent value of short term treasury deposits structured for a period of up to 12 months at the balance sheet date. The balances held in these short term treasury deposits are not intended to be used to fund working capital requirements in the immediate future.

Debtors

Debtor balances are made up of balances due from donors, amounts due from subsidiary companies, amounts advanced to partners, prepayments and other debtors.

Debtor balances due from donors are measured as the US dollar equivalent value of invoices submitted to donors for reimbursement of funds. Amounts due from subsidiary companies and amounts advanced to partners are both measured as the US dollar equivalent value of unspent funds at the balance sheet date. Prepayments are measured as the US dollar equivalent value of net amounts prepaid at the balance sheet date.

Provisions for liabilities and charges

Provisions for liabilities and charges are provided for where these arise from a legal or constructive obligation, as a best estimate of the expenditure required to settle the present obligation at the balance sheet date..

Pensions

The Charity offers staff a range of benefits including membership of a defined contribution pension scheme. Where staff opt to join the scheme, the Charity makes employer's pension contributions to personal pension schemes. The assets of these schemes are held separately from those of the Charity in independently administered funds. In accordance with SORP 2015 'Retirement and post-employment benefits', contributions are charged to unrestricted and restricted funds on the same basis as other employee related costs.

Frontline AIDS – Report and Accounts 2021

Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the term of the lease.

Financial instruments

Where the Charity has obligations denominated in one currency that are funded by grants or contracts denominated in another currency, it is exposed to the risk of movements in the exchange rate between those two currencies. In accordance with its foreign exchange policy (see page 50), the Charity may use forward contracts or options to reduce the risk arising from its significant foreign exchange exposures. Those contracts may commit the Charity to exchange a given amount of one currency for another at a future date, at a set rate. These contracts are classed as *derivative financial instruments*, because their value changes in response to changes in market foreign exchange rates. Accounting standards require derivatives to be held at fair value, with the change in value from one period to another taken through the Statement of Financial Activities. At the balance sheet date, any outstanding forward foreign exchange contracts or options would be revalued at the applicable forward rate for each contract at the year end. The unrealised gain or loss arising on revaluation is taken through the Statement of Financial Activities. The Charity does not hold or trade in any other type of derivative financial instrument.

Estimation of uncertainty

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described in this accounting policies note and specifically relate to incoming resources and resources expended.

2. Investment income & interest

	2021 $000	2020 $000
Interest on treasury deposits and bank balances	**6**	**81**

3. Movement in resources

	Balance at 1/1/21 $000	Incoming 2021 $000	Transfers 2021 $000	Outgoing 2021 $000	Balance at 31/12/21 $000
RESTRICTED FUNDS					
AIDS Foundation South Africa	-	25	-	(25)	-
Alliance for Public Health	-	64	-	(64)	-
Bonela	-	7	-	(7)	-
Dutch Government (BuZa)	-	3,127	-	(3,127)	-
Elton John AIDS Foundation	-	618	-	(618)	-
Gender DynamiX)	-	3	-	(3)	-
Gilead Sciences Inc	-	324	-	(324)	-
Global Fund to Fight Aids, Tuberculosis & Malaria	-	3,124	-	(3,124)	-
Irish Aid	-	188	-	(188)	-
L'Alliance Burundaise contre le SIDA	-	1	-	(1)	-
New Venture Fund	-	242	-	(242)	-
Other	-	22	-	(22)	-
Swedish Government (SIDA)	-	1,995	-	(1,995)	-
UK Government (DFID)	-	2,364	-	(2,364)	-
United Nations	-	69	-	(69)	-
ViiV Healthcare	-	114	-	(114)	-
Waci Health	-	38	-	(38)	-
Young Africa International	-	144	-	(144)	-
Total restricted funds	**-**	**12,469**	**-**	**(12,469)**	**-**
UNRESTRICTED FUNDS					
Contracts					
US Government (USAID)	-	-	-	-	-
Other contract income	-	419	-	(419)	-
Subtotal contracts		**419**		**(419)**	
Unrestricted grants (details below)					
Other unrestricted grant income		7,575			
Total grant income		7,575			
Other unrestricted income		12			
Total incoming resources on general fund		**7,587**			
General fund	4,800	**7,587**	(445)	(7,143)	4,800
Fixed asset fund	12	-	(6)	-	6
Exchange rate revaluation reserve	500	-	369	369	500
Programme designated reserve	2,538	-	82	-	2,620
Total unrestricted funds	**7,850**	**8,007**	**-**	**(7,931)**	**7,926**
Total funds	**7,850**	**20,475**	**-**	**(20,399)**	**7,926**

Restricted funds relate to donor-funded programmes, with expenditure incurred in the delivery of those programmes through strategic and associate partners and onward granting to implementing partners. Incoming resources on restricted funds are only recognised to the extent that these funds have been utilised to carry out programme activities as stipulated in the relevant agreements. Any funds received in excess of activity delivered are treated as deferred income. Note 14 summarises the amount of incoming resources deferred in the financial year ending 31st December 2021.

The programme designated reserve is approved by the Trustees for the delivery of the strategy, supported by detailed budgets and project plans. These are resources to explore and invest strategically in the pursuit of sustaining the Charity's partner organisations' delivery on the Charity's strategy in 2022. At 31 December 2021, a transfer of $445,000 from the general fund into Programme Designated and Exchange rate revaluation reserves occurred, to meet future strategic expenditure and in-year foreign exchange losses. This transfer moved the General Fund to its target level of $4,800,000, in line with the reserves target level described within note 1 to the accounts.

The exchange rate revaluation reserve is maintained to cover unhedged foreign exchange losses that arise in a particular year. During 2021, $(369,000) of foreign exchange losses were generated due to the revaluation of non-USD denominated assets. These losses were taken to unrestricted income, per the reserve account transfer described above.

Unrestricted grants include the following:

	2021 $000	2020 $000
Swedish Government (Sida)	3,642	3,157
Dutch Government (BuZa)	3,933	3,913
Total	**7,575**	**7,070**

4. Charitable activities

	Onward Granting $000	International Technical Assistance $000	Salaries $000	Support Costs $000	2021 Total $000	2020 Total $000
Speak Truth	200	114	530	257	1,099	8,035
Unlock Barriers	3,860	1,061	577	1,675	7,173	4,502
Invest in Solutions	4,780	1,119	1,174	2,154	9,227	8,363
Build a Sustainable Future	127	593	94	248	1,062	1,054
Partnership and Civil Society Strengthening	94	185	538	249	1,066	528
Evidence for Impact	-	4	266	82	352	178
Innovation	4	87	231	98	420	1,201
Total	**9,065**	**3,163**	**3,410**	**4,763**	**20,399**	**23,861**

5. Support costs

	Speak Truth $000	Unlock Barriers $000	Invest in Solutions $000	Build a Sustainable Future $000	Partnership and Civil Society Strengthening $000	Evidence for Impact $000	Innovation $000	2021 Total $000	2020 Total $000
Income	66	431	555	64	64	21	25	1,226	704
Operations	141	917	1,179	136	136	45	54	2,608	2,031
Governance Costs	14	91	117	13	14	4	5	258	440
Central Costs	36	236	303	35	35	12	14	671	352
Total	**257**	**1,675**	**2,154**	**248**	**249**	**82**	**98**	**4,763**	**3,527**

The Charity delivers a comprehensive set of person centred, community focussed programming through five portfolios of work; Healthy People, Stronger Health and Community Systems, Inclusive Societies, Knowledge and Technical Assistance. The activities within this programming are achieved through a combination of direct expenditure and onward granting. Direct costs are used as the basis to apportion support costs across charitable activities. The support costs associated with onward granting were $2,761,000 (2020: $2,181,000). The 2020 prior year comparatives have been restated for reporting purposes to align with the new categorisation of activities that the Charity is delivering under its Global Plan of Action strategy.

6. Onward granting

The Charity grants to a range of strategic and associate partners at a national and regional level. These partners then support other non-governmental and community-based organisations working to further the Charity's charitable objectives within those countries by sub-granting the funds received.

The Charity has a comprehensive onward granting policy and procedures manual that provides clear guidelines on the criteria for awarding grants to non-governmental and community-based organisations, to ensure that accountability and transparency is maintained. Grant renewal is subject to performance, review and re-planning. The Charity's standard sub-grant agreement provides for grant recipients over a value threshold of $300,000 per annum to be audited. No grants are made to individuals.

Onward grants made during 2021 totalled $9,065,000. Of this amount, the 20 most material grants totalled $7,411,000. The 20 recipient organisations receiving these grants are listed as follows:

Organisation name	Country	2021 Group $000	2020 Group $000
Regional Psychosocial Support Initiative (REPSSI)	**South Africa**	**1,178**	**1,115**
ActionAid UK	**United Kingdom**	**759**	**-**
Alive Medical Services	**Uganda**	**585**	**627**
Africaid Zvandiri	**Zimbabwe**	**529**	**356**
Soins Infirmiers et Developpement Communautaire (SIDC)	**Lebanon**	**496**	**145**
Paediatric AIDS Treatment for Africa (PATA)	**South Africa**	**409**	**301**
MENAHRA	**Lebanon**	**346**	**140**
Caritas Egypt	**Egypt**	**342**	**235**
Action for Community Development (ACODEV)	**Uganda**	**320**	**172**
Forearms of Change Center to Enable Community (FOCCEC)	**Jordan**	**279**	**172**
Association de lutte contre le SIDA (ALCS)	**Morocco**	**265**	**167**
Y+ Global	**South Africa**	**263**	**81**
Association Tunisienne de Lutte	**Tunisia**	**263**	**104**
LVCT Health	**Kenya**	**261**	**575**
Co-ordinating Assembly of NGOs (CANGO)	**Swaziland**	**217**	**259**
Arab Foundation for Freedoms and Equality (AFEMENA)	**Lebanon**	**213**	**192**
The AIDS Support Organisation Uganda (TASO)	**Uganda**	**209**	**309**
The International Treatment Preparedness Coalition (ITPC)	**South Africa**	**175**	**72**
Reproductive Health Uganda (RHU)	**Uganda**	**152**	**1,077**
Child Rights Empowerment and Development Organization (CEDO)	**Uganda**	**150**	**151**
		7,411	**6,250**

7. Staff numbers and costs

The average number of employees of the group for the year was 89 (2020: 108).
The aggregate costs of these staff were as follows:

	2021 Group $000	2020 Group $000
Salaries	5,739	6,088
Social security costs	523	503
Pension costs	514	552
Total	**6,777**	**7,143**

During the financial year, the following key management personnel received total emoluments of $474,000 for services to the Charity.

- Executive Director
- Director: External Relations
- Director: Programmes & Partnerships

The Executive Director is the highest paid employee within the Charity.

During the course of 2021, severance payments were paid to 22 staff members, who departed the organisation. The total cost of these severance payments was $278,000. All liabilities associated with these severance payments were settled by the end of 2021 and none remain outstanding.

The numbers of employees whose emoluments for the year fell within the following bands were:

	2021 Group number	2021 Charity number	2020 Group number	2020 Charity number
$175,000 -$184,999	1	1	-	-
$165,000 -$174,999	-	-	-	-
$155,000 -$164,999	-	-	-	-
$145,000 -$154,999	-	-	1	1
$135,000 -$144,999	1	1	3	3
$125,000 -$134,999	4	4	-	-
$115,000 -$124,999	3	3	-	-
$105,000 -$114,999	3	3	-	-
$95,000 -$104,999	4	4	2	2
$85,000 -$94,999	11	11	3	3

The salary costs included within the above bands have in the majority been incurred in GBP and converted into the Charity's home currency of USD for reporting purposes. Whilst the charity is not obliged to report the gender pay gap under the UK government regulations (due to size), it does utilise market data (Croner & Birches) to benchmark salaries of all staff in the UK and overseas, so gender does not impact upon salaries. All of the directors reported above as 'key management personnel' are female.

8. Tangible fixed assets

	Furniture and fixtures and software $000	Computer equipment $000	Office equipment $000	Motor Vehicles $000	Total $000
GROUP AND CHARITY					
Cost at 1 January 2021	427	221	53	-	701
Additions for the year	-	-	-	-	-
Disposals for the year	(294)	-	(40)	-	(334)
Cost at 31 December 2021	**133**	**221**	**13**	**-**	**367**
Accumulated depreciation at 1 January 2020	427	209	53	-	689
Depreciation for the year	-	6	-	-	6
Depreciation on disposals	(294)	-	(40)	-	(334)
Accumulated depreciation at 31 December 2021	**133**	**215**	**13**	**-**	**361**
Net book value at 31 December 2021	**-**	**6**	**0**	**-**	**6**
Net book value at 31 December 2020	**-**	**12**	**-**	**-**	**12**

9. Investments - Charity

	2021 $	2020 $
FIXED ASSET INVESTMENTS		
Investment in non-UK subsidiary undertakings	-	-

10. Subsidiary undertakings

The following companies are subsidiary undertakings of Frontline Aids and incorporated outside the UK.

The aggregate amount of the assets, liabilities and funds of the South African and US subsidiaries for the year ended 31 December 2021 are as below and solely represent trading between these subsidiary undertakings and Frontline AIDS.

Country	Name of subsidiary	Date of incorporation	Year end
South Africa	International HIV/AIDS Alliance South Africa	02 August 2018	31 December
USA	Frontline AIDS USA Inc	04 June 2019	31 December

			Assets $000	Liabilities $000	Funds $000
South Africa	International HIV/AIDS Alliance South Africa	02 August 2018	6	(6)	-
USA	Frontline AIDS USA Inc	04 June 2019	-	-	-

The registration number for the International HIV/AIDS Alliance South Africa is 2018 / 424466 / 08

The registration number for Frontline AIDS USA Inc is 84-2063978

The net reserves of these subsidiaries was nil as at 31st December 2021. The incoming resources of the parent Charity were $20.5 million with resources expended of $20.4m

There were no related party transactions during the course of 2021.

11. Debtors

	2021 Group $000	2021 Charity $000	2020 Group $000	2020 Charity $000
Due from donors, including accrued income	1,050	1,050	400	400
Amount due from subsidiary companies	-	6	-	34
Advances to partner organisations	724	724	2,009	2,009
Other debtors	6	5	40	21
Prepayments	84	84	212	209
	1,864	**1,869**	**2,661**	**2,673**

Advances to partners made by the Charity take the form of concessionary loans. These loans are non-interest bearing and are repaid to the Charity in the form of services delivered by partners. The carrying amount of these concessionary loans in the Charity and Group are equivalent to the balance of advances to partners at the 2021 financial year end.

12. Cash and cash equivalents

	2021 Group $000	2021 Charity $000	2020 Group $000	2020 Charity $000
Balances held by subsidiaries	6	-	12	-
Balances held by Country Office branches	-	-	-	-
Balances held by the Secretariat	15,674	15,674	10,335	10,335
Short term deposits	1,000	1,000	2,000	2,000
	16,680	**16,674**	**12,347**	**12,335**

"Cash and cash equivalents" refers to funds held by the Charity for the delivery of donor-funded programmes. Cash and cash equivalents increased in 2021, due to funding received from donors for the Charity's programme work exceeding the amount of programme expenditure in the year. The Charity held $1m in short term treasury deposits at the 31 December 2021, with a term of less than 12 months.

13. Creditors falling due within one year

	2021 Group $000	2021 Charity $000	2020 Group $000	2020 Charity $000
Trade creditors	636	634	405	405
Due to partner organisations	407	407	301	301
Other creditors	72	72	187	187
Tax & social security	96	96	175	175
Accruals	333	334	366	366
Deferred income (note 14)	8,728	8,728	5,160	5,160
	10,272	**10,271**	**6,594**	**6,594**

14. Deferred Income

	Group $000	Charity $000
Balance at 1 January 2021	5,160	5,160
Amount released to incoming resources	(5,135)	(5,135)
Amount deferred in the year	8,703	8,703
Balance at 31 December 2021	**8,728**	**8,728**

Deferred income includes cash amounts received under performance related grants and contracts for which qualifying expenses have not yet been incurred.

15. Provisions

Provisions held by the Charity in 2021 have reduced by $224,000. Provisions were released following the settlement of two legal cases in 2021. Provisions at 31 December 2021 stand at $352,000. These provisions represent potential dilapidations on the Charity's UK leased premises, potential ineligible expenditure on donor funded programmes and potential bad debts, which the Charity is actively in the process of recovering.

PROVISIONS	2021
Balance at 1 January 2020	**$000**
Release of provision	576
Charged to SOFA during year	(244)
Balance at 31 December 2020	**352**

16. Trustees' emoluments and reimbursed expenses

No Trustees were remunerated for their role during the year.

Travelling and accommodation expenses for Trustees attendance at meetings amounted to nil in 2021 (2020: $0). All Trustee meetings were held virtually in 2021 due to the Covid-19 pandemic.

No other transactions were entered into with the Trustees.

17. Indemnity insurance

The Charity maintains a directors and officers insurance policy both to protect itself and indemnify the Trustees from the consequences of any neglect or default on the part of the Trustees, employees or agents of the Charity. This insurance is included in a Commercial Combined Package with an overall cost of $48,500 for the period 1 January-31 December 2021..

18. Auditor's remuneration

	2021 $	2020 $
Fee for the statutory audit	51,974	51,974
Fees for other services:		
Other audits	-	30,266
Total fees, excluding VAT	**51,974**	**81,460**

19. Analysis of net assets between funds

Fund balances at 31 December 2021 are represented by:

	Restricted 2021 $000	Unrestricted 2021 $000	Total 2021 $000	Restricted 2020 $000
GROUP AND CHARITY				
Tangible fixed assets	-	6	6	-
Investments	-	-	-	-
Net current assets	-	7,920	7,920	-
Total net assets	**-**	**7,926**	**7,926**	**-**

20. Limited liability

The Charity is limited by guarantee, the liability of each member being limited to £1.

21. Taxation

The Charity is not liable to pay UK taxation on its charitable income or capital gains.

22. Obligations under operating leases

At 31 December 2021 the group had non-cancellable lease commitments as shown below:

	2021 $000 Land and buildings	2020 $000 Land and buildings
Due within one year	60	256
Due within one and five years	-	5
Due after five years	-	-
Total net assets	**60**	**261**

There are no non-cancellable lease commitments due greater than one year for the Charity. The Charity's head offices in Isetta Square, New England St, are now on a three month rolling notice period. The Charity's lease in Cape Town, South Africa, expires in February 2022 During 2021, lease payments of $257,000 were expensed in the group (2020 $261,000).

23. Note to the cash flow statement

Reconciliation of cash flows from operating activities

	2021 $000	2020 $000
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	76	378
Adjustments for:		
Depreciation charges	6	32
Dividends, interest and rents from investments	(6)	(81)
Provision for liabilities and charges (non-cash)	(224)	(395)
(Increase)/Decrease in debtors	797	(224)
(Decrease)/Increase in creditors	3,678	(5,169)
Net cash provided by (used in) operating activities	**4,327**	**(5,459)**

24. Specific donor disclosures

NETHERLANDS MINISTRY OF FOREIGN AFFAIRS:

READY+

In October 2016, the Charity was awarded USD 10,367,889 over the period 1st October 2016 to 31st December 2020 by the Embassy of the Kingdom of the Netherlands in Mozambique for the *Resilient and Empowered Adolescents and Young People (READY+)* project. In December 2019 additional funding was granted of USD 2,246,445 taking the total award to USD 12,614,334. In December 2020 a Non-Cost Extension was granted to 31st March 2021. The key financial totals for the project are as follows.

	2016 $	2017 $	2018 $	2019 $	2020 $	2021 $	Total $
Cash received during the year	1,558,000	2,814,305	4,137,842	1,339,348	2,134,122	450,601	12,434,218
Interest allocated	0	10,040	20,125	23,717	7,698	0	61,580
Expenditure incurred and income recognised in the accounts (note 3)	(212,563)	(2,693,805)	(3,085,195)	(2,765,951)	(2,817,191)	(921,093)	(12,495,798)
Balance carried forward	**1,345,437**	**130,540**	**1,072,772**	**(1,402,886)**	**(675,371)**	**(470,492)**	**0**

Funds are subgranted to project partners in various currencies, relevant to their operations. The approximate USD equivalents of funds obligated and disbursed are as follows.

	2016 $	2017 $	2018 $	2019 $	2020 $	2021 $	Total $
Funds obligated to partners through subgrants*	577,567	2,052,905	2,379,041	2,060,089	2,733,708	(170,691)	9,632,619
Funds disbursed to partners	(373,936)	(1,669,883)	(2,215,440)	(2,083,402)	(2,120,868)	(1,169,901)	(9,632,619)
Balance of obligated funds yet to be disbursed	**203,631**	**383,022**	**163,601**	**(23,313)**	**612,841**	**(1,339,782)**	**0**

*obligated funds reported as the full obligated sub grant value for each reporting year in 2016-21. In year underspend incorporated and reported in future years funds obligated subgrants

Cumulative values require 2021 adjusting entry to reflect all actual subgrant balances settled.

READY+2
In March 2021 the Charity was awarded USD 16,853,442 over the period 1st April 2021 to 31st December 2026 by the Embassy of the Kingdom of the Netherlands in Mozambique for the *Resilient and Empowered Adolescents and Young People (READY+) Phase II* project (Activity Number 4000004166). The key financial totals for the project are as follows.

	2021 $	Total $
Cash received during the year	2,912,962	2,912,962
Interest allocated	1,184	1,184
Expenditure incurred and income recognised in the accounts (note 3)	(2,165,916)	(2,165,916)
Balance carried forward (within deferred income, note 14)	**748,229**	**748,229**

Funds are subgranted to project partners in various currencies, relevant to their operations. The approximate USD equivalents of funds obligated and disbursed are as follows.

	2021 $	Total $
Maximum commitments assumed with partners through subgrants	2,096,394	2,096,394
Decommitments to partners through subgrants	(425,324)	(425,324)
Commitments spent and claimed by partners	1,671,070	1,671,070
Funds disbursed to partners	(1,702,305)	(1,702,305)
Balance of obligated funds yet to be disbursed	**(31,236)**	**(31,236)**

25. Financial instruments

Sections 11 and 12 of FRS 102 require the disclosure of the role that financial instruments have had during the year in creating or changing the risks that the Charity faces in undertaking its activities. The main financial risk the Charity is exposed to is foreign exchange risk, which applies because there is a mismatch between the currencies in which the Charity is funded and the currencies in which the Charity incurs expenditure and obligations.

The Charity manages foreign exchange risk in accordance with its foreign exchange policy, set out on page 50, which includes the use of forward contracts or options to reduce risk on significant foreign exchange exposures..

At 31st December 2021 the Charity had no foreign exchange instruments in place. Financial liabilities measured at fair value through the statement of financial activities is therefore nil, as reflected in the table below..

	2021 $000	2020 $000
Financial liabilities measured at fair value through the statement of financial activities	-	(141)
Carrying amount of financial assets/liabilities	**-**	**76**

26. Comparative movement in funds

	Balance at 1/1/20 $000	Incoming 2020 $000	Transfers 2020 $000	Outgoing 2020 $000	Balance at 31/12/20 $000
RESTRICTED FUNDS					
Alliance for Public Health	-	90	-	(90)	-
Comic Relief	-	15	-	(15)	-
Dutch Government (BuZa)	-	9,218	-	(9,218)	-
Elton John AIDS Foundation	-	1,362	-	(1,362)	-
German Government (GIZ)	-	819	-	(819)	-
Gilead Sciences Inc	-	152		(152)	-
Global Fund to Fight Aids, Tuberculosis & Malaria	-	1,665	-	(1,665)	-
Hogan Lovells	-	6	-	(6)	-
Irish Aid	-	102	-	(102)	-
Oakdale Trust	-	6	-	(6)	-
Open Society Foundations	-	315	-	(315)	-
Other	-	20	-	(20)	-
Soho House	-	8	-	(8)	-
Swedish Government (SIDA)	-	2,573	-	(2,573)	-
UK Government (DFID)	-	423	-	(423)	-
Viiv Healthcare	-	49	-	(49)	-
Young Africa International	-	171	-	(171)	-
Total restricted funds		**16,994**	**-**	**(16,994)**	
UNRESTRICTED FUNDS					
Contracts					
US Government (USAID)	-	-	-	-	-
Other contract income	-	81	-	(81)	-
Subtotal contracts		**81**		**(81)**	
Unrestricted grants (details below)		7,069			
Other unrestricted grant income					
Total grant income		7,069			
Other unrestricted income		92			
Total incoming resources on general fund		**7,161**			
General fund	4,800	7,161	(1,465)	(5,697)	4,800
Fixed asset fund	25	-	(14)	-	12
Exchange rate revaluation reserve	500	-	(362)	362	500
Programme Designated Reserve	2,146	-	1,840	(1,448)	2,539
Total unrestricted funds	**7,472**	**7,243**	**-**	**(6,865)**	**7,850**
Total funds	**7,472**	**24,239**	**-**	**(23,861)**	**7,850**

	2020 $000	2019 $000
Swedish Government (Sida)	3,156	2,061
Dutch Government (BuZa)	3.913	3,913
	7,069	**5,974**

REFERENCE AND ADMINISTRATIVE DETAILS

Frontline AIDS is a registered charity in England and Wales (registration number 1038860) and a company limited by guarantee registered in England and Wales with Companies House (registration number 2883774).

Trustees	COMMITTEES
Nana Poku (Chair) (from 16 March 2021) *	M, P
Janet Bhila (until 17 June 2021)	
Marika Fahlen (until 17 June 2021)	A
Peter Freeman (from 15 June 2020 until 15 June 2021) **	
Angela Gomez (until 08 December 2021)	F
Pauline Hayes	P
Micheal Ighodaro (from 16 March 2021)	
Zhen Li (until 16 March 2021)	
Kristina Ljungros (from 15 June 2021)	
Purnima Mane from 16 March 2021)	
Andrea Marmolejo	F
Kevin Moody (until 17 June 2021)	F, A, M
Maya Mungra	F, M, P
Joan Nyanyuki (from 16 March 2021)	A
Abby Maxman (from 13 October 2021)	

** Nana Poku was appointed Chair on 15 June 2021*
*** Peter Freeman was Interim Chair from 15 June 2020 until 15 June 2021*

COMMITTEES	CHAIR
(A) Accreditation Committee	Kevin Moody (until 17 June 2021) Joan Nyanyuki (from 08 June 2022)
(F) Finance and Audit Committee	Maya Mungra
(M) Membership Committee	Nana Poku
(P) People and Reward Committee	Pauline Hayes

INDEPENDENT MEMBERS	COMMITTEES
Ian Goodacre	F
Robert Hardy	F
Anuar Luna	A

FRONTLINE AIDS GLOBAL PARTNERSHIP MEMBERS	
Rokhaya Nguer	A
Soe Naing	A
Flavian Rhode	A

EXECUTIVE DIRECTOR
Christine Stegling

REGISTERED OFFICE	AUDITORS	BANKERS	SOLICITORS	
1a Isetta Square 35 New England Street Brighton BN1 4GQ	Crowe UK LLP 2nd Floor 55 Ludgate Hill London EC4M 7JW	Barclays Bank plc 1 Churchill Place Canary Wharf London E14 5HP	Bates Wells 10 Queen Street Place London EC4R 1BE	DMH Stallard 1 Jubilee Street Brighton BN1 1GE

FRONTLINE AIDS

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Frontline AIDS

England & Wales - Charity number 1038860

Accounts

FRONTLINE AIDS

2020

REPORT AND ACCOUNTS





ABOUT FRONTLINE AIDS

Frontline AIDS wants a future free from AIDS for everyone, everywhere. Around the world, millions of people are denied HIV prevention, testing, treatment and care simply because of who they are and where they live.

As a result, 1.5 million people were infected with HIV in 2020 and 690,000 died of AIDS-related illness.

Together with partners on the frontline, we work to break down the social, political and legal barriers that marginalised people face, and innovate to create a future free from AIDS.

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Registered company number
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LETTER FROM THE CHAIR



Dear friends

Over the last 18 months, the coronavirus pandemic has had an impact on people around the world on a scale we could not have imagined. For marginalised populations affected by HIV – especially those already economically and socially marginalised – the additional challenges introduced by COVID-19 have turned a precarious situation into a critical one. The next 18 months will be crucial if we are to secure a safe and healthy future for everyone. Frontline AIDS is committed to using its many years of experience working on the frontline of the HIV response to achieve the best possible results against this unprecedented dual threat.

The arrival of coronavirus at the beginning of 2020, and the consequent lockdowns around the globe and restrictions on movement, resulted in many HIV prevention services disappearing almost overnight. In many parts of the world, we saw an enormous increase in human rights violations against marginalised populations and against women at home, often by agents of the state. We responded to the challenges of COVID-19 with a three-pronged approach: sustaining the HIV response; adapting our programming to tackle both HIV and COVID-19; and protecting the human rights of marginalised people during the epidemic. With HIV prevention in danger of receiving even less attention because of COVID-19, we increased our efforts to put it high on the global health agenda, including a focus on involvement in the next multi-year strategies of UNAIDS and the Global Fund. We undertook a rapid assessment of all our programmes in early 2020 and created a Partnership Crisis Fund to help partners to adapt their HIV and sexual and reproductive health and rights (SRHR) services so that they could still function under lockdown restrictions. And we adapted our Rapid Response Fund, originally set up to provide emergency grants to lesbian, gay, bisexual and transgender (LGBT) people facing human rights abuses, extending its remit to include sex workers, people who use drugs and people living with HIV.

Despite the obstacles presented by COVID-19, Frontline AIDS partners around the globe continued to make a real impact on the HIV epidemic. In 2020, partners provided over nine million marginalised and other vulnerable people with SRHR interventions, while over eight million were reached with HIV prevention programmes. More than 800,000 young people aged between 10 and 24 were reached with comprehensive sexuality education, including information on HIV, and nearly 300,000 people who use drugs were reached with needle and syringe programmes.

Frontline AIDS has also been able to demonstrate strong performance against programmatic targets which is reflected in the annual financial figures, with total income for the Charity of $24m and a surplus of $0.4m. At the end of 2020, we held $7.9m of reserves, maintained in accordance with our reserves policy to ensure future sustainability and support important strategic work.

For over 27 years, Frontline AIDS has continually adapted its approach to the global AIDS pandemic, with changes generated both from within – incorporating innovative ways of working into our programmes – and necessitated by external circumstances. COVID-19 has had a dramatic effect on the way we work. But the pandemic arrived in an already challenging donor environment, with fewer opportunities for HIV funding in middle-income countries where the Frontline AIDS partnership has a significant footprint. In response to these challenges, in April 2021 we began a comprehensive internal review of our operating model. The review will ensure a more sustainable level of operational costs and mean that we are better placed to respond to changes in our operating environment and to the needs of the communities we seek to support. We aim to have fully implemented the findings of the review by the end of 2021.

Good governance is fundamental to the success of any charity. Our governance practices are informed by the Charity Governance Code and, in late 2020, the Board commissioned an external review of our governance, as recommended by the Code. The Board and staff of Frontline AIDS are committed to good governance and the findings and recommendations of the review will enable improvements to our governance protocols and practices.

It is an honour and a privilege to have become Chair of Frontline AIDS at this vital juncture when our work is needed more than ever. I would like to pay tribute to my predecessor, Peter Freeman. Peter stepped in as Interim Chair in June 2020 but there was nothing 'interim' about his dedication, his deft responsiveness to challenges or to his energetic and empathetic leadership. He guided the organisation carefully and wisely through an exceptionally difficult 12 months. His accomplishments include having overseen a successful trustee recruitment process which resulted in six new appointments to the Board in 2021. I am particularly grateful for his wise counsel and practical advice.

We are now more than one year into the implementation of the Global Plan of Action 2020-2025, the strategy that drives our work. COVID-19 was not part of the plan, but we have learned, adapted and continue to find ways of working around it. Together with my colleagues on the Board, and with the support of management and staff, I look forward to leading Frontline AIDS through the undoubted challenges ahead and towards our goal of a future free from AIDS for everyone, everywhere.

Nana Poku
Chair of the Board of Trustees

STRATEGIC REPORT

WHO WE ARE AND WHAT WE DO



© Frontline AIDS/Tony Kawimbe/Arete/2020

Frontline AIDS, in partnership with the Elton John AIDS Foundation, has created a COVID-19 Emergency Fund. A grant from which enabled healthcare workers from Dignitate Zambia (DZL), a Zambia-based community organisation, to offer HIV testing, food and groceries, and counselling for those struggling with lockdown restrictions to communities most affected by HIV.

WHO WE ARE

Frontline AIDS ('the Charity') is registered with the Charity Commission for England and Wales. The Charity functions as the coordinating body for a partnership that operates at global, national and local levels and is based on distributed leadership ('the global partnership' or 'the Partnership').

Why we exist

Frontline AIDS wants a future free from AIDS for everyone, everywhere. Around the world, millions of people are denied HIV prevention, testing, treatment and care. As a result, 1.5 million people contracted HIV in 2020 and 690,000 died of an AIDS-related illness.

Our mission is to break down the social, political and legal barriers that marginalised people face, and innovate to create a future free from AIDS.

Who we work with

We work with marginalised people who are denied HIV prevention, treatment and care simply because of who they are and where they live. This includes people living with HIV, sex workers, people who use drugs, transgender people, gay men and other men who have sex with men, as well as adolescent girls and women. These groups of people are often referred to as 'key populations'.

Where we work

We work in countries most affected by HIV and in countries with emerging epidemics. We use analytical tools to assess the incidence, drivers and impacts of HIV (as well as coinfections such as tuberculosis and hepatitis C) among marginalised people, the human rights context, and the degree of openness for civil society voices. This enables us to invest in tailored solutions to help end AIDS in Africa, Asia, Eastern Europe, Latin America, and the Caribbean.

What we do

We innovate to address the social, cultural, legal, and economic drivers that leave marginalised people vulnerable to HIV. Alongside our high-quality programmes for HIV and sexual and reproductive health and rights, we strengthen health and social protection systems, challenge legal and policy decisions that marginalise people, tackle gender inequality, stigma, and discrimination, and strengthen civil society organisations to deliver for their communities.

How we work: our partnership

We recognise that no single organisation can end AIDS alone. We work collectively, bringing our skills and experience in HIV, health, and human rights to address the challenges that drive the epidemic.

The Frontline AIDS partnership[1] currently consists of 15 strategic partners (including the Charity) and 48 associate partners. The strategic partners convene efforts on one or more actions in the Global Plan of Action (see p12), working together with the associate partners and a wider group of collaborative partners to contribute to the action groups. Together, the partnership spans approximately 100 countries.

Our new partnership model is open to all: we create opportunities for civil society organisations that work on HIV to collaborate, strengthen each other and in doing so increase their impact. We provide a global platform for civil society and community-based organisations to leverage their collective knowledge and experience of HIV, connecting funders to those organisations that can reach the people who are most excluded from services.

To end AIDS, every community must have control over the decisions that affect its health. This decentralised approach necessitates that we *do development differently*, ensuring power sits locally and nationally, rather than with international organisations. That is why our Global Plan of Action is led and overseen by a group of strategic partners drawing on the experience, expertise, and legitimacy that they have developed over the last 27 years of working with people living with and affected by HIV. This ensures that Frontline AIDS' work is rooted in the community yet draws on global good practice from across the partnership.

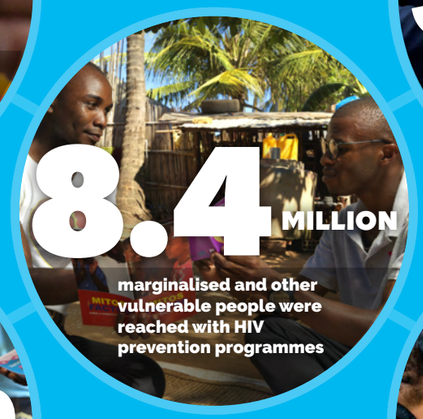
[1] See Frontline AIDS partnership map: https://frontlineaids.org/partnership-map/

GLOBAL PARTNERSHIP FOOTPRINT 2020



9.1 MILLION

marginalised and other vulnerable people were provided with sexual and reproductive health and rights interventions



8.4 MILLION

marginalised and other vulnerable people were reached with HIV prevention programmes



5.3 MILLION

marginalised and other vulnerable people received an HIV test and know their results



822,000

young people aged 10–24 years were reached with comprehensive sexuality education and/or life skills-based HIV education



83,000

newly diagnosed people were linked to HIV care



288,000

people who use drugs were reached with needle and syringe programmes



21,000

individuals received opioid agonist treatment for at least six months



2,349

community-based organisations received a pre-defined package of training



31 MILLION

needles and syringes were distributed

The global footprint demonstrates the scale and impact of the Frontline AIDS global partnership. The figures here are based on data reported by 49 Frontline AIDS partner organisations.

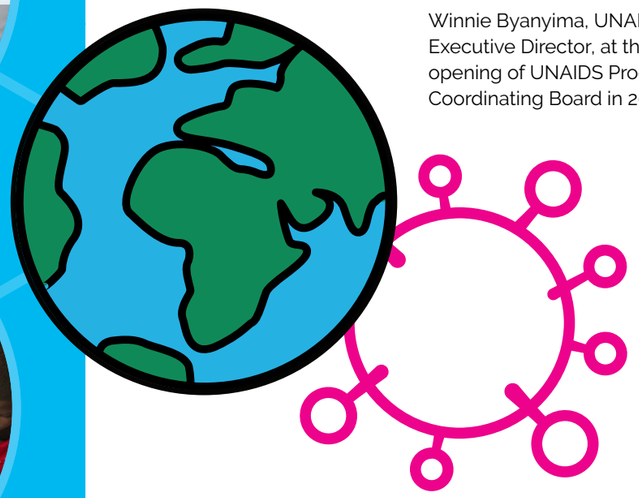
2020: THE YEAR THAT EVERYTHING CHANGED

Even before the arrival of COVID-19, the world was failing to deliver on global HIV and TB targets. UNAIDS estimates[2] tell us that in 2020 alone the global number of new HIV infections was 1.5 million and the number of AIDS-related deaths 690,000. These figures are much higher than the 2020 targets of no more than 500,000 new infections or 500,000 AIDS-related deaths and are testament to a catastrophic failure by the global community to make inroads on its goal to end AIDS by 2030.

Poor and marginalised populations continue to bear the brunt of the HIV epidemic. In 2019, most new HIV infections (62%) occurred among key (or marginalised) populations and their sexual partners, and in sub-Saharan Africa women and girls accounted for 59% of new HIV infections. This figure becomes even more troubling if you just take adolescent girls and young women aged 15 to 24 in sub-Saharan Africa. This age group, which only constitutes a 10% share of the population, accounted for 24% of HIV infections in the region.

"Before Covid-19, HIV prevention was already off course. Covid-19 has steered it even further off course."

Winnie Byanyima, UNAIDS Executive Director, at the opening of UNAIDS Programme Coordinating Board in 2020.



With the onset of the COVID-19 pandemic in 2020, and the world fluctuating in and out of lockdown, we saw HIV prevention services literally disappear overnight – with disastrous consequences. Restrictions and lockdown regulations enforced all over the world resulted in marginalised people experiencing an erosion of their human rights and a surge of intimate partner violence. Medical supply chains were disrupted with many countries warning of the critical risk of antiretroviral (ARV) stock-outs. Data from UNAIDS[3] shows that, from April 2020, significant decreases in HIV testing services took place in at least 16 middle- and low-income countries. In South Africa, a recent study[4] conducted among 65 HIV clinics showed how national lockdowns led to an almost 50% decrease in HIV testing and initiation to antiretroviral treatment (ART). Fortunately, ART provision was maintained for those patients who were previously enrolled on HIV treatment.

People who were already experiencing socio-economic inequality and precarious livelihood situations were pushed even closer to the edge. The most marginalised, including people with diverse sexual orientation and gender identity, people who use drugs and sex workers suddenly found themselves facing dual stigma and discrimination, in some cases even blamed for the spread of COVID-19. As well as the alarming rise in human rights violations, we witnessed state-driven restrictions on civil society imposed under the guise of lockdown restrictions.

With health systems in many parts of the world finding themselves severely challenged trying to respond to the new pandemic, there is a very real risk that gains achieved in the HIV response will be lost due to deprioritization, and funds diverted to COVID-19. Now more than ever, we must fight to keep the spotlight on HIV and not let one disease push another equally deadly one off the global health agenda.



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[2] UNAIDS, Global commitments, local action. https://www.unaids.org/en/resources/documents/2021/global-commitments-local-action

[3] UNAIDS feature story: COVID-19 impacting HIV testing in most countries, 13 October 2020 https://www.unaids.org/en/resources/presscentre/featurestories/2020/october/20201013_covid19-impacting-hiv-testing-in-most-countries

[4] Dorward, J., et al. The impact of the COVID-19 lockdown on HIV care in 65 South African primary care clinics: an interrupted time series analysis, the Lancet HIV, Feb 2021 https://www.thelancet.com/journals/lanhiv/article/PIIS2352-3018(20)30359-3/fulltext

SUSTAIN, ADAPT, PROTECT: OUR RESPONSE TO COVID-19

Frontline AIDS' response to COVID-19 was based on a three-pronged approach of sustaining the HIV response, adapting our programming to tackle both HIV and COVID-19, and protecting the human rights of marginalised people during the epidemic. This was the focus for our work as an organisation and partnership, as well as the thrust of our advocacy with decision makers, donors, and other stakeholders.

SUSTAIN

With HIV prevention threatening to receive even less attention because of COVID-19, we redoubled our efforts to put it high on the agenda. We brought our partners together around a single global advocacy strategy pinpointing challenges and solutions at a global and country level. A key part of that strategy has involved becoming increasingly vocal in central processes such as the development of UNAIDS' and the Global Fund's next multi-year strategies, and in important policy spaces like the Commission on the Status of Women. Our focus on 'fighting back for HIV prevention' has taken many guises throughout the year, from a rousing World AIDS Day campaign bringing together HIV activists on the frontline of the epidemic, to a series of shadow reports tracking progress – or lack of – on HIV prevention which has led to significant policy changes at national level in at least three countries.

ADAPT

When the pandemic first started, it became critical for us to support our partners to adapt their HIV and SRHR treatment and prevention services to be able to still function under lockdown restrictions, as well as to play a role in preventing COVID-19. We undertook a rapid assessment of all our programmes and reallocated $300,000 into a Partnership Crisis Fund to help partners to continue or adapt their operations, programmes, and services. All funds were distributed by the end of June 2020 to areas like purchasing personal protective equipment (PPE) and sanitiser, food relief, COVID-19 awareness raising, IT equipment and training, direct provision of antiretrovirals and research.



Systems were swiftly put in place for partners to support each other by sharing experiences. Regular global calls were organised to discuss the different responses and to identify where partners could most effectively focus their efforts. We created a knowledge-sharing hub and hosted three global webinars, giving partners an opportunity to showcase their work and learn from one another.

Existing Frontline AIDS programmes, such as READY+ and the SRHR Umbrella programme, were identified as particularly well placed to support organisations adapting to face the convergence of the HIV and COVID-19 pandemics and were quickly modified and expanded. We developed a range of specialist technical resources[5] to help partners and the wider HIV community to respond to the additional challenges of coronavirus, covering everything from HIV-related human rights violations during lockdown to how to stand against COVID-19 stigma, drawing on lessons from the HIV response. We also published practical guides to counter the spread of misinformation which is common at a time of health emergencies.

PROTECT

We diverted reprogrammed funds into our Rapid Response Fund, which provides emergency grants to lesbian, gay, bisexual and transgender (LGBT) people facing human rights abuses and repurposed it to mitigate the most severe impact of COVID-19. The Fund was also extended to include sex workers, people who use drugs and people living with HIV, and offered to additional countries in South East Asia.

Significant changes were made to our community-led human rights monitoring and response programme REAct to help partners adapt their programming to the COVID-19 context and to run training events online. Documentation tools were adjusted to better capture incidences of gender-based violence and to assist partners to provide linkages to services. This was supported with new training guidance and curricula for implementers.

[5] Technical brief on COVID-19 and HIV programming, Crackdown in lockdown, Six ways to stand against COVID-19 stigma: lessons from the HIV response, Protect the gains, push for progress, COVID-19 and gender, COVID-19: Keeping young people healthy



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ACHIEVEMENTS AND PERFORMANCE

THE GLOBAL PLAN OF ACTION

The Global Plan of Action 2020-2025 is the strategy that drives the work of the Frontline AIDS partnership. The Plan sets out ten critical actions that the Charity and its partners are prioritising to help the world secure a future free from AIDS for everyone, everywhere.

PARTNERSHIP PROMISE
SPEAK TRUTH
1

Action 1:

Engage and influence governments and donors to improve access to comprehensive HIV prevention services (including comprehensive sexuality education and harm reduction) to stop marginalised people acquiring HIV.

Action 2:

Drive conversations with governments and donors to secure integrated testing, treatment and care for HIV-TB/HIV-hepatitis C to stop people living with HIV from dying.

PARTNERSHIP PROMISE
UNLOCK BARRIERS
2

Action 3:

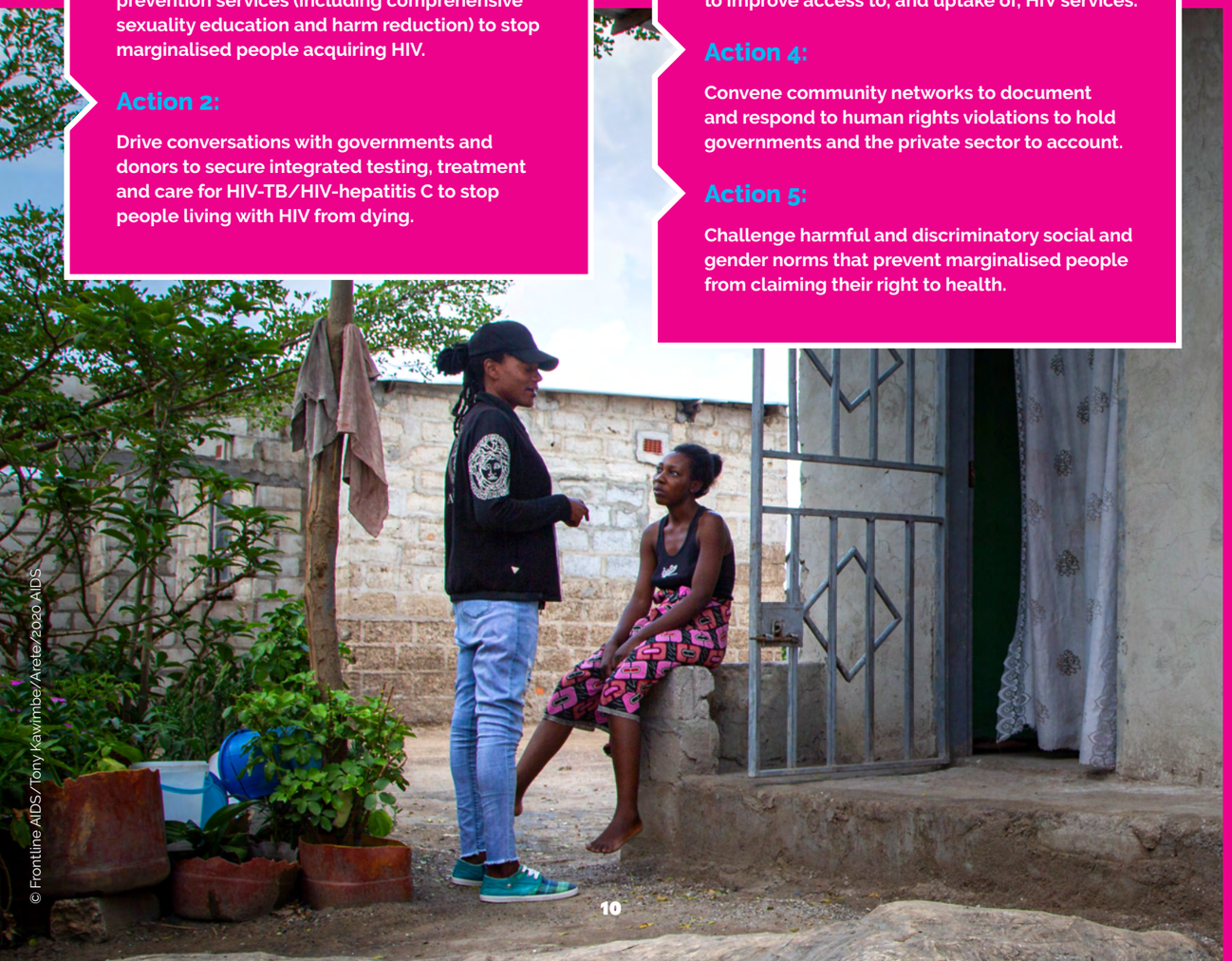
Work with marginalised people and their communities to prevent and respond to violence to improve access to, and uptake of, HIV services.

Action 4:

Convene community networks to document and respond to human rights violations to hold governments and the private sector to account.

Action 5:

Challenge harmful and discriminatory social and gender norms that prevent marginalised people from claiming their right to health.



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PARTNERSHIP PROMISE
INVEST IN SOLUTIONS
3

Action 6:

Innovate and promote tailored, sustainable and inclusive prevention, treatment and care programmes* to reach marginalised people living with, or at risk of acquiring, HIV that can be taken to scale by governments.

** including access to HIV prevention, testing and treatment, integrated HIV and TB/hepatitis C/ cervical cancer screening, integrated psychosocial support, sexual and reproductive health and rights, HIV literacy, harm reduction and rights.*

Action 7:

Invest in partnerships to create tailored economic and educational opportunities for people living with HIV to improve their quality of life as well as HIV prevention and treatment outcomes.

Action 8:

Invest in, and advocate for greater recognition of and research into mental health services for people living with HIV to improve their quality of life as well as HIV prevention and treatment outcomes.

PARTNERSHIP PROMISE
BUILD A SUSTAINABLE FUTURE
4

Action 9:

Strengthen community and national health systems and structures to ensure that sustainable, inclusive, and evidence-informed HIV prevention, treatment, and care services are integral to universal health coverage and social support programmes, with full financing by national governments following transition from donor support.

Action 10:

Develop a new generation of leaders and activists who advocate for the right to good health and wellbeing for all and who meaningfully participate in, and lead, the HIV response.

MEASURING PROGRESS AGAINST THE GLOBAL PLAN OF ACTION

Our results framework monitors the progress made against the Global Plan of Action by the Charity and its partners. Using an outcome mapping approach[6], we have identified progress markers for each of the 10 actions. These illustrate the changes we would expect to see, we would like to see, and we would love to see during the period covered by the Global Plan of Action. We have assessed the progress towards the markers based on data from our programmes and reported outcomes and rated them according to level of achievement. We then used a formula to convert the ratings into a score for each action.

Throughout this section of the report, for each partnership promise we have reported on the level of achievement against the relevant progress markers. A more detailed assessment of progress towards the targets for the Global Plan of Action can be found on p32.

[6] https://www.outcomemapping.ca/



PARTNERSHIP PROMISE 1: SPEAK TRUTH

SUSTAINING INVESTMENT IN HIV

Under this promise, we galvanise urgent action on AIDS, particularly around the crisis in HIV prevention. We engage and influence governments and donors to improve access to comprehensive HIV prevention services to stop marginalised people acquiring HIV, and to secure integrated testing, treatment and care for HIV-TB and HIV-hepatitis C to stop people living with HIV from dying.



© Peter Caton for Frontline AIDS

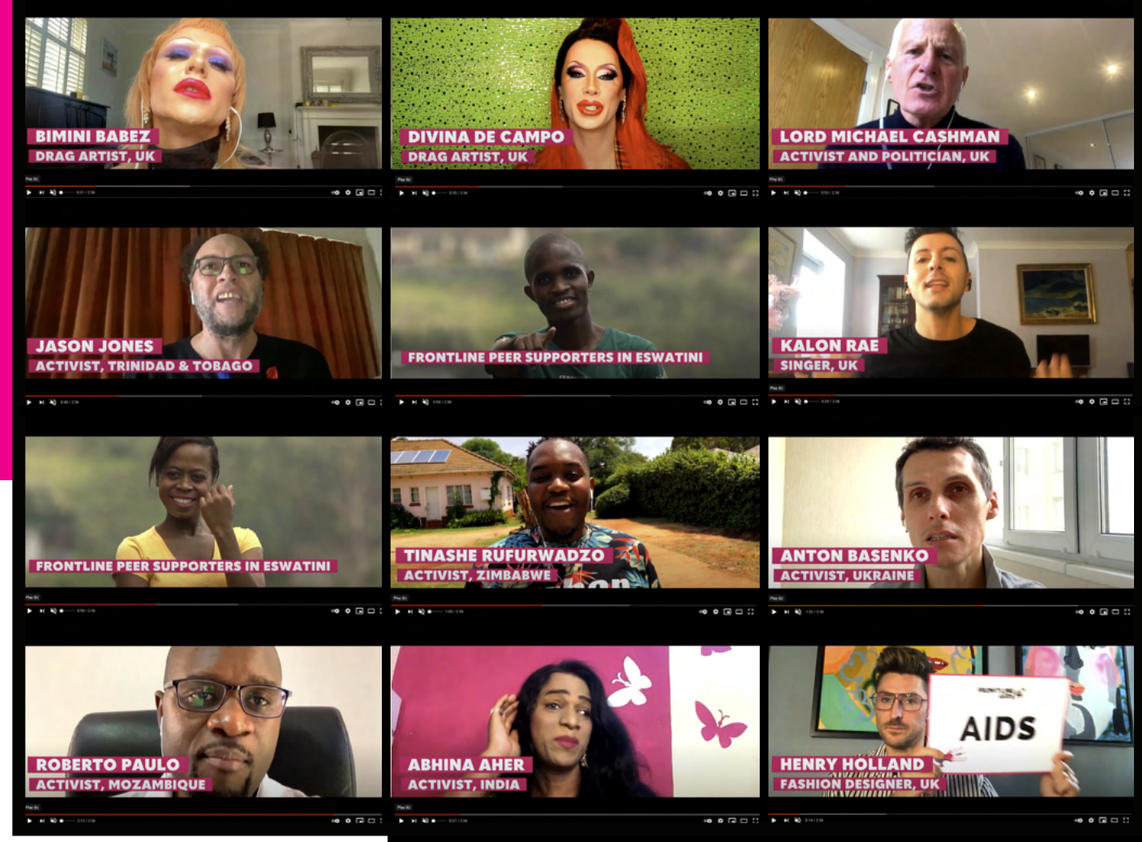
With the world's attention focused on a new pandemic in 2020, this was a year in which the Frontline AIDS partnership intensified its commitment to speaking out about the HIV prevention crisis, which has not seen progress on averting new infections for the past five years. Given the impact of COVID-19 on HIV prevention, there is a huge concern that the data for future years will show new infections beginning to increase again. At the start of the pandemic, HIV prevention and SRHR services disappeared overnight and reports from those on the frontlines have shown that violence against women and girls intensified[7]. LGBT people were trapped with families who reject and abuse them. The sudden closure of harm reduction services cut people who use drugs off from opioid agonist treatment (OAT) and other life-saving interventions, putting them at higher risk of HIV, TB, viral hepatitis, and fatal overdose.

For many of the people we work with, COVID-19 and HIV are dual threats. Therefore, campaigning in unison to end the crisis in HIV prevention seemed more urgent than ever. Frontline AIDS brought partners together around a single global advocacy strategy which pinpoints challenges and solutions at a global and country level to put prevention high on the agenda.



Our virtual booth at the International AIDS Conference 2020

[7] https://www.unwomen.org/en/news/in-focus/in-focus-gender-equality-in-COVID-19-response/violence-against-women-during-COVID-19
[8] https://frontlineaids.org/aids-isnt-over/
[9] https://aids2020.frontlineaids.org/
[10] HIV prevention shadow reports 2020



To launch our AIDS Isn't Over campaign, we brought together HIV activists working on the frontline of the pandemic, with some of our famous supporters, to create a new rendition of the 80s anthem Don't You Forget About Me, and help spread the important message that – while we left many things in the 80s – AIDS wasn't one of them.

FIGHTING BACK FOR HIV PREVENTION

A key part of that strategy has involved working together to ensure that leading actors in the HIV response – UNAIDS and the Global Fund to Fight AIDS, Tuberculosis and Malaria in particular – recognise and act on the crisis before it is too late. Using platforms like the Commission on the Status of Women, the UNAIDS Programme Coordinating Board (PCB) meetings and the Global HIV Prevention Coalition, we have been vocal in demanding political leadership for HIV prevention, full funding, and action to remove discriminatory laws, end harmful gender norms and roll out comprehensive sexuality education. As a result, during the course of 2020, we have seen increased recognition with UNAIDS, the Global Fund and other donors now acknowledging HIV prevention as an urgent priority. Whilst Frontline AIDS cannot claim to have singlehandedly brought about such a shift, our unrelenting focus on fighting back for prevention has undoubtedly helped to influence opinion.

With the Global Fund in the process of preparing its next strategy, Frontline AIDS and partners produced a series of regional papers for Fund board members making the case for prioritising HIV prevention, especially among marginalised populations, as well as investing in community responses. In January 2021, we organised a series of regional meetings to ensure that partners had the opportunity to continue inputting to the Global Fund strategy process in detail.

From our attention-grabbing *Don't You Forget About Me* video[8] for World AIDS Day and our noisy and determined online presence at AIDS 2020[9] to shadow reports[10] tracking progress on prevention, together with our partners we have seized every opportunity to bang the drum for HIV prevention. Providing a community perspective, the seven shadow reports have catalysed significant policy changes at national level. In Malawi, HIV prevention advocates used the 2020 shadow report alongside those from the previous two years to get the government to update or establish size estimates for men who have sex with men, trans people and sex workers, and develop programmatic targets and HIV service packages for these groups. In Zimbabwe, advocacy off the back of the past three years' shadow reports contributed to the development of the country's first national drug masterplan, which includes a focus on harm reduction. In Nigeria, the first-ever harm reduction programme got off the ground under the country's Global Fund grant thanks to Frontline AIDS' efforts. In Kenya, the work of our partners resulted in there finally being official recognition at a policy level of trans people having specific HIV-related needs.

CALL TO ACTION ON HIV AND COVID-19

Following the onset of COVID-19 in early 2020, we developed a Call to Action[11] on HIV, TB and COVID-19, which was endorsed by almost 200 civil society partners, from global coalitions to frontline community organisations. The Call urges the international community to **sustain** progress on HIV and TB, to **adapt** HIV and TB programmes to also address COVID-19, and to **protect** human rights. We have used it to sound the alarm in key spaces like the UNAIDS PCB, the AIDS 2020 conference and in the UNAIDS strategy process. At the June 2020 PCB, the UNAIDS Executive Director Winnie Byanyima specifically referenced the Call in her opening address and called on governments and donors to sustain their commitments to the AIDS response despite the new pandemic. Ms Byanyima has been an increasingly vocal advocate for HIV prevention and the newly finalised global AIDS strategy reflects an increased focus on the prevention crisis and the need to break down barriers to access for key populations, adolescents and women.



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A PEOPLE'S VACCINE FOR COVID-19

Frontline AIDS is a member of the People's Vaccine Alliance, a coalition of global and regional organisations including the African Alliance, Oxfam, Public Citizen and UNAIDS calling for equitable access to distribution of COVID-19 vaccines. The Alliance is urging all pharmaceutical companies working on vaccines to openly share their technologies and intellectual property rights through the World Health Organization's COVID-19 Technology Access Pool, to accelerate the production and rollout of vaccines to all countries. To control the virus, enough doses of vaccines need to be produced in different geographic locations, priced affordably, allocated globally and widely deployed for free in local communities. Thus far, the world is failing on all four fronts.

The role of Frontline AIDS has been to remind the world of the lessons from the HIV epidemic in which lives were only saved when HIV treatment was made accessible across all countries affected by AIDS, thanks to community activism both in the North and South. With this in mind, we provided leadership for the HIV sector to get behind the global movement for a People's Vaccine. In November, together with GNP+, the International Treatment Preparedness Coalition and UNAIDS, we published a paper [12] drawing on the wealth of experience that the HIV community can deploy to demand equitable access to medicines. The paper highlighted an imperative to learn the lessons from history when it comes to removing patents and intellectual property barriers as well as underlining the potential consequences for the HIV epidemic if low- and middle-income countries do not benefit from comprehensive COVID-19 vaccination programmes. To amplify the debate, we hosted a webinar with the Executive Director of UNAIDS alongside several vocal activists as well as strategically placing opinion pieces and quotes with UK and international media outlets. Frontline AIDS was also called upon to provide spokespersons for comment alongside major humanitarian players like Oxfam.[13]



INCREASED FUNDING FOR HIV PREVENTION IN MOZAMBIQUE

Following the successful Global Fund replenishment in 2019, Frontline AIDS' partners have played a key role in influencing the allocation of Global Fund resources to marginalised populations.

A particular success was in Mozambique where, through the PITCH programme supporting community-based organisations with the Global Fund funding request process, the budgets to support services for people who use drugs, and for men who have sex with men and trans people saw huge increases.

For harm reduction, the funding request for 2020-2022 increased from an initial budget of $2 million to $4,7 million. (This should also be compared with the previous Global Fund grant which only allocated $31,222 for harm reduction.) Our work in collaboration with our partner UNIDOS resulted in the first-ever national harm reduction strategy being developed, and a Global Fund grant with defined targets, including a larger network of peer educators, naloxone provision and a mobile opioid agonist therapy (OAT) van. In addition, after many years' support from Frontline AIDS, UNIDOS became a Sub-Recipient in 2020, managing the implementation of the harm reduction component of Mozambique's Global Fund grant - a significant achievement.

Through our support to our partner LAMBDA and advocacy work with the Global Fund, we saw a considerable increase in the budget for HIV prevention for men who have sex with men and trans people, which went from $1.2m to $5.4m. LAMBDA successfully applied to become a Sub-Recipient in this grant and is now in the process of positioning itself to become a Global Fund Principal Recipient.

THE PUSH FOR COMPREHENSIVE SEXUALITY EDUCATION

This was also the year in which we built solid foundations for the Frontline AIDS partnership to start influencing in the hotly contested political arena of comprehensive sexuality education (CSE). Four decades into the AIDS pandemic, it is staggering that many countries still do not provide accurate information about HIV or other areas of sex and sexuality in schools.

This is only being exacerbated by school closures due to COVID-19, and by push-back from so-called "pro-family" movements, which in countries like Uganda, Zambia and Namibia are using a fear-based narrative to try to undermine progress on CSE. In Uganda, conservative groups and religious leaders have effectively stalled the roll out of a new CSE curriculum and have also blocked progress on young people's access to HIV and sexual and reproductive health and rights services.

Through PITCH [14] (a five-year strategic partnership with Aidsfonds, funded by the Dutch Ministry of Foreign Affairs) and the SRHR Umbrella programme[15] (funded by the Swedish Embassy in Uganda), Frontline AIDS has been supporting young advocates in Uganda to counter this opposition and force the government to deliver on its promises. In December, we supported a young woman advocate from PITCH partner AWAC Uganda to speak out at the UNAIDS PCB, bringing the message that access to lifesaving information is a non-negotiable and calling for strong commitments on CSE in the new global AIDS strategy.

Since then, we have secured funding for further work on CSE in Uganda and Kenya, to be supported by the New Venture Fund in 2021. We have also built new partnerships in several other countries, establishing ourselves as a voice for CSE at the global level in our role on the new Global CSE Partnership Forum and the UNAIDS Education Plus initiative. Additionally, ahead of the Generation Equality Forum in 2021 – a series of global gatherings for gender equality being convened by UN Women to mark the 25th anniversary of the Beijing Platform for Action – we have already ensured that strong recommendations on CSE are being brought into the process through our involvement in two of the Action Coalitions. Our attention turns now to the 2021 G7 Summit being hosted by the UK where, with a focus on girls' education, we will be positioning CSE among the main asks being put forward by civil society. This partnership and advocacy work has been supported by strategic funding from Sida and the Netherlands Ministry of Foreign Affairs.

ACHIEVEMENT OF PROGRESS MARKERS PROMISE 1

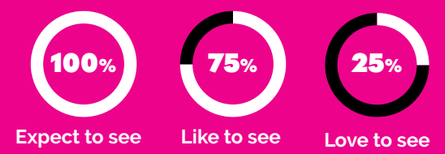
Action 1 HIV Prevention results:

We have made some progress towards 80% of our *expect to see*, all of our *like to see* and 33% of our *love to see* progress markers.



Action 2 Coinfection results:

We have made some progress towards all of our *expect to see*, 75% of our *like to see* and 25% of our *love to see* progress markers.



[11] Sustain, adapt, protect: A call to action on HIV, TB and Covid-19
[12] Fighting for a Covid-19 People's Vaccine
[13] https://www.theguardian.com/society/2020/dec/09/nine-out-of-10-in-poor-nations-to-miss-out-on-inoculation-as-west-buys-up-covid-vaccines, https://morningstaronline.co.uk/article/f/vaccine-serves-all-humanity-not-private-profit
[14] https://www.independent.co.uk/independentpremium/world/coronavirus-vaccine-rich-countries-covid-jab-b1768116.html

[15] The Sexual and Reproductive Health and Rights Umbrella is a seven-year programme that aims to improve the sexual and reproductive health and rights of young people, people living with HIV and marginalised populations, including men who have sex with men, sex workers, truckers, fishing communities and LGBT people. It is implemented in partnership with Action for Community Development (ACODEV), Alive Medical Services (AMS), Child Rights Empowerment and Development Organization (CEDO), The AIDS Support Organisation (TASO) and Youth Alive Uganda (YAU) across 18 districts in Uganda.

PARTNERSHIP PROMISE 2: UNLOCK BARRIERS

IN DEFENCE OF HUMAN RIGHTS

Under this promise, we tackle the structural barriers to an effective HIV response. This includes working with marginalised people and their communities to prevent and respond to violence, in particular gender-based violence; to document and respond to human rights violations; and to challenge harmful and discriminatory social and gender norms.

The impact of COVID-19 on marginalised people has been felt in the area of HIV-related human rights violations where COVID-19 mitigation measures are not only exacerbating existing challenges, but also introducing new ones.

The effects of crackdowns in lockdown have been severe – not only on the health and wellbeing of individuals, but on the organisations that provide them with support and services – and are driving HIV, TB and other coinfections. A wide range of human rights are being denied, from health to privacy, to non-discrimination and engagement.

RAPID RESPONSE FUND SAVES LIVES

Since 2016, our Rapid Response Fund has been providing emergency grants to LGBT people who are facing human rights abuses that prevent them from accessing HIV services. In 2020, demand for the grants almost trebled due to the impact of the coronavirus pandemic.

As COVID-19 first started to spread, the applications that we received painted a worrying picture of LGBT communities facing further isolation and displacement because of lockdown measures. We also heard from other marginalised groups in crisis. Sex workers unable to work as lockdown restricted their movements or shut down places of work were struggling to support themselves and their families. People who use drugs found their support services cancelled or deprioritised and their exposure to risk increased as harm reduction services became harder to access.

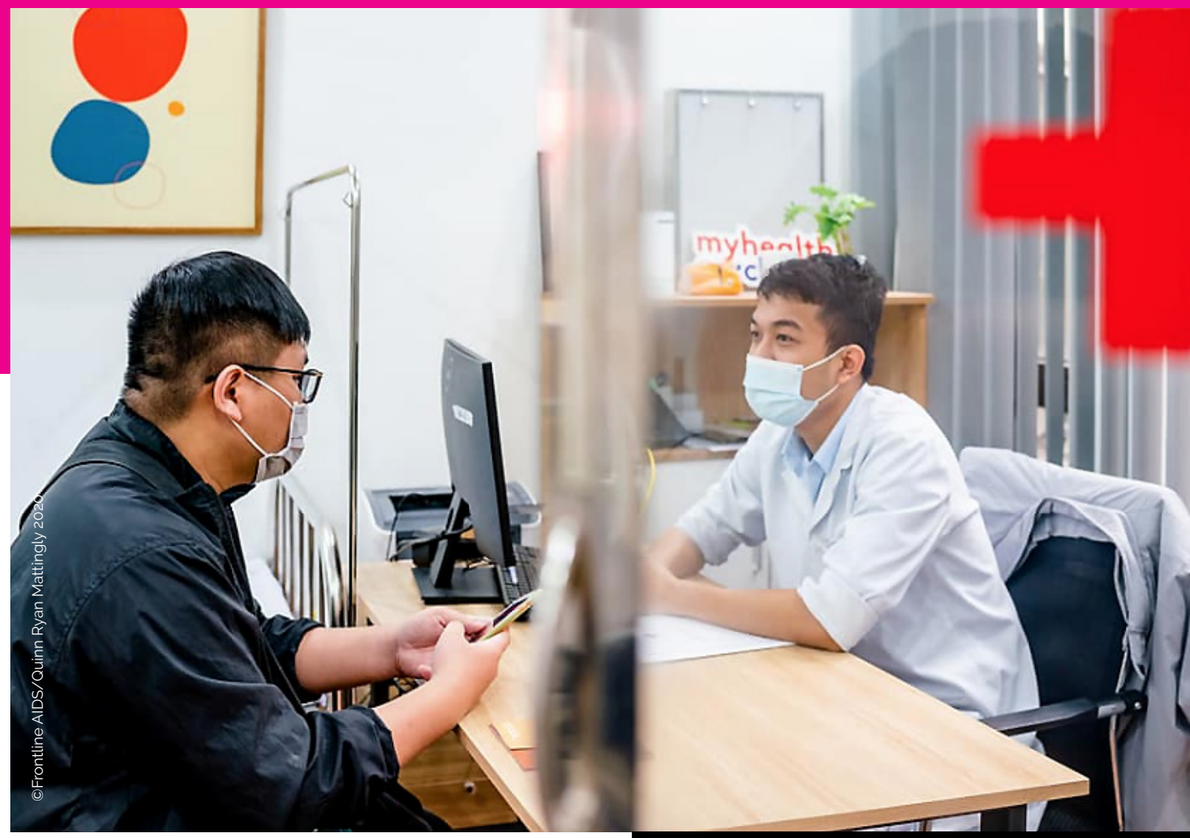
It quickly became clear that the scale of the emergency called for a bold approach. In April, we reallocated money from across Frontline AIDS' programmes, including a significant amount of our strategic funding from the Swedish International Development Agency (Sida) to bolster the existing funding from Gilead Sciences. The fund was boosted with proceeds from a drag brunch organised by fashion designer Henry Holland, and in August we partnered with the Elton John AIDS Foundation to use the Fund to deliver their second wave of COVID-19 emergency funding. We extended the Fund to include sex workers, people who use drugs and people living with HIV, and expanded its geographical reach to include eight countries in South East Asia. During the course of 2020, we issued 190 grants totalling over $1.2m and reaching nearly 60,000 individuals in 42 countries in sub-Saharan Africa, the Caribbean and South East Asia.

Rapid Response Fund grants related to COVID-19 have been used to:

- safely relocate LGBT people who have been released from prison following charges for breaching COVID-19 regulations and to provide crucial medical care for those who incurred injuries or lapses in medication in the process of arrest and detention
- buy bicycles to get urgent HIV medication to community members unable to leave their homes due to COVID-19 measures and an increase in stigma and discrimination in public places and health facilities
- give legal teams personal protective equipment (PPE) to be able to visit and represent detained LGBT people, some of whom were assaulted while in detention
- provide shelter for LGBT people unable to access existing shelters due to increased demand in the COVID-19 context
- run telephone support services for people living with HIV unable to attend in-person groups due to COVID-19 measures
- conduct and make referrals for physical and mental health support for key populations, and people living with HIV made homeless by the impact of COVID-19.

In addition to these emergency grants, together with the Elton John AIDS Foundation, we designed a catalytic grant to build on the opportunities for innovation created by the urgency of the pandemic to improve HIV service provision and access in the longer term. We wanted to explore whether the positive changes in service provision brought about by COVID-19 (such as multi-month prescription for medication, take-home methadone doses, and increased use of technology) could be made sustainable beyond COVID-19.

We issued grants promoting and facilitating self-care (for example, HIV home testing) in Uganda, and assisted with the development of an online platform for sex workers to access information on COVID-19 and HIV in Malawi. In Vietnam, we supported the home delivery of HIV and COVID-19 prevention kits, as well as online counselling, and in India ensured the inclusion of menstrual hygiene and domestic violence as key issues in programmes with people who use drugs. All grants aim to create resources, systems and policies that will ensure greater preparedness for future emergencies.



A patient consults with a doctor at the Lighthouse clinic in Hanoi, Vietnam. Lighthouse received a grant from the emergency COVID-19 funding we provided in partnership with the Elton John AIDS Foundation.

TRANSLATING HUMAN RIGHTS DATA INTO ACTION

Reports of human rights violations increased as COVID-19 spread, throwing up new questions about rights and restrictions during an emergency. Our partners wanted to use REAct – our flagship community-led human rights monitoring and response programme – to support their communities, but first we needed to adapt it to make it fit for purpose during COVID-19 times. We had to support existing users to continue to implement REAct in this new environment and find ways to provide training and technical support virtually.

Six countries were due to start implementing REAct when the COVID-19 crisis struck and, determined not to delay, we converted the usual four-day face-to-face training workshop into a series of webinars with an accompanying training manual. Documentation tools were adjusted to better capture gender-based violence incidents and to assist partners to provide linkages to services. The need for stronger support systems led to us creating an online community of practice – a space for organisations that are implementing REAct to share information, opportunities and experiences.

In 2020, REAct went live in six new countries: Uganda, Mozambique, Zimbabwe, Lebanon, Uzbekistan and Russia. It is now being actively implemented in 12 countries in total.

Altogether, 2,233 clients were registered, and 2,345 cases documented across the REAct portfolio in 2020. One outcome worth highlighting was in Moldova where legislation related to marginalised people remains repressive and discriminatory. REAct evidence recorded that, in the city of Orhei, there were 27 cases of people who use drugs having to travel to another city 50km away to receive opioid agonist treatment. This data has enabled partners to enter into negotiations with the Ministry of Health about the opening of an OAT site closer to home.

ADVANCING GENDER EQUALITY

In response to the increase in gender-based violence brought about by COVID-19 [16] [17], we developed resources for partners to support them to address gender and HIV in the context of COVID-19.[18] This is a lens that has been largely missing from other resources looking at either the gender dynamics of COVID-19 or its impact on the HIV response.

During 2020, we continued to advocate for stronger investment in addressing the linkages between violence against women and girls and HIV, and to strengthen commitments to gender equality and human rights in the new UNAIDS and Global Fund strategies. To mark the 25th anniversary of the adoption of the Beijing Declaration and Platform for Action, we highlighted the *Unfinished Business*[19] of the Beijing agreement to protect women and girls from HIV. We joined with feminist organisations to push the agenda around violence against women and HIV at AIDS 2020 where we launched our report *Violence is everywhere*[20]. At AIDS 2020 we also focused on the harmful and disruptive nature of US foreign policies, in particular the negative impact of the Global Gag Rule on communities affected by HIV and joined advocates around the world in calling for its permanent repeal.

We strengthened gender-transformative approaches in several of our programmes including PITCH where we built the capacity of partners to apply a gender-transformative lens in their advocacy, helped by our guides *What does it take to achieve a gender-transformative HIV response?*[21] and *Engendering universal health coverage*[22]. Under the SRHR Umbrella programme, we started to build a stronger focus on preventing and responding to gender-based violence through awarding grants that aim to accelerate community-led innovation in this area. From 2021, we will take our READY+ programme[23] (funded by the Embassy of the Kingdom of the Netherlands in Maputo) from one that is gender-responsive to one that is able to apply and promote a gender-transformative approach. In anticipation of this next phase, we have prioritised gender in the READY to Learn SRHR workshop facilitation guide[24] and the Sexuality and Life Skills toolkit[25] for adolescents.

In Zimbabwe, we contributed to mainstreaming gender equality and social inclusion within the organisations and institutions that are part of the four-year Evidence and Collaboration for Inclusive Development (ECID) programme. We did this by embedding the Looking In Looking Out (LILO) methodology originally developed by our partner Positive Vibes to address negative attitudes towards people with diverse sexual orientation, sex workers and people who use drugs. Participants reported a significant improvement in understanding concepts related to gender, marginalisation and diversity, and indicated a commitment to working more inclusively – especially with and for people with disabilities – and to addressing internalised gender biases and prejudices.

ACHIEVEMENT OF PROGRESS MARKERS PROMISE 2

Action 3 Preventing Violence results:

We have made some progress towards all of our *expect* to see and 63% of our *like to see* progress markers.



Expect to see

Like to see

Action 4 Human Rights results:

We have made some progress towards all of our *expect to see* and 43% of our *like to see* and 25% of our *love to see* progress markers.



Expect to see



Like to see



Love to see

Action 5 Social Norms results:

We have made some progress towards 75% of *our expect* to see, 80% of our *like to see* and all of our *love to see* progress markers.



Expect to see



Like to see



Love to see

[16] UN Women (2020) Impact of COVID-19 on violence against women and girls and service provision: UN Women rapid assessment and findings. Available at: https://www.unwomen.org/en/digital-library/publications/2020/05/impact-of-COVID-19-on-violence-against-women-and-girls-and-service-provision

[17] UNFPA, 2020 https://www.unfpa.org/news/millions-more-cases-violence-child-marriage-female-genital-mutilation-unintended-pregnancies

[18] As part of the READY+ adolescents programme, we produced a set of practical guides on COVID-19 and gender for caregivers and young people living with HIV with an emphasis on gender norms. For the PITCH programme, we worked with partners to keep gender in focus in their COVID-19 response, and in our advocacy brief Gendered Pandemics we used the learning from across the consortium to draw out the recommendations for a gender-just and HIV-sensitive response.

[19] Unfinished business: Addressing AIDS 25 years on from Beijing

[20] Violence is everywhere

[21] What does it take to achieve a gender-transformative HIV response?

[22] https://frontlineaids.org/resources/engendering-uhc/


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Jomell chats with her friend and neighbour, Mable, outside her house in Lusaka, Zambia.

A LIFE RAFT FOR COMMUNITIES MOST AFFECTED BY HIV IN ZAMBIA

When the pandemic hit last year, many people lost their jobs overnight with no way of paying the bills or buying food. For a lot of people living with HIV, the trauma was even greater. Not only could they no longer access treatment such as lifesaving antiretrovirals, but some also found themselves being blamed for the spread of a mysterious new epidemic.

Sarah Chirwa from Dignitate Zambia Limited (DZL), a Frontline AIDS partner focusing on the human rights of LGBT communities, describes how some LGBT people effectively had to 'go back into the closet' for fear of their safety when lockdown restrictions came into force. "Some community members were being verbally harassed in their homes. Some were outed and chased out by their guardians. We recorded a very high level of mental health distress because they're living in homes with people who can't accept them. We also recorded some suicides by community members."

"Mental health issues going on in the community are quite alarming, they are literally rising by the day," she warns. "We needed financial support for basic needs, for the community to protect themselves from COVID. Most community members can't even afford masks and sanitiser."

MONEY FOR RENT AND FOOD

If it hadn't been for a modest COVID-19 Emergency Fund grant – administered by Frontline AIDS in partnership with the Elton John AIDS Foundation – Sarah is convinced that the consequences for many of the LGBT community members that DZL works with would have been even worse.

"I think we would have lost a lot of them, especially the ones living with HIV. I think that most of them would have ended up on the streets because they couldn't afford to pay for their homes anymore."

DZL used the grant to pay rent for a period of three months for community members most at risk of homelessness, as well as essential groceries such as cooking oil, potatoes and mealie-meal to be able to make the staple food *nshima*. The organisation worked with local healthcare providers to support people living with HIV to access ARVs through mobile outreach and teamed up with psychosocial counsellors to offer therapy to those really struggling with their mental health.

Jomell is a trans woman living with HIV who lost her income when lockdown started, no longer able to support herself through her part-time sex work. "DZL has done a lot for me," she says. "They have given me health packages like sanitisers and stuff like that for me to stay safe and my friends as well."

LGBT community member Ali was also helped by the grant. "They brought some groceries for me, which lasted for two months. They even gave me money. I have a talent in hairdressing, so I started a salon by buying hairdressing supplies. I am grateful to wake up in the morning and think of going to work."

"What we are looking into now is a safe house, especially during the pandemic," says Sarah. "We can place the community members most at risk there for let's say a period of three months while they figure out what to do next with their lives."

[23] READY is a portfolio of programmes which are designed to build Resilient and Empowered Adolescents and Young people (READY). READY+ was a four-year programme (2017-2021) that increased access to holistic care and support to adolescents and young people living with HIV in eSwatini, Mozambique, Tanzania and Zimbabwe. The programme was implemented in partnership with Y+ Global, AFRICAID/Zvandiri, the Coordinating Assembly of NGOs in eSwatini (CANGO), Global Network of People Living with HIV (GNP+), M&C Saatchi World Services, Paediatric-Adolescent Treatment Africa (PATA), and the Regional Psychosocial Support Initiative (REPSSI).

[24] Ready to learn

[25] Sexuality and life-skills toolkit

PARTNERSHIP PROMISE 3: INVEST IN SOLUTIONS

TRANSFORMING THE HIV RESPONSE THROUGH INNOVATION

Under this promise, we innovate, evidence and promote HIV prevention, treatment and care programmes and tailor them to the needs of marginalised people. We forge partnerships across sectors so that the most marginalised have access to a range of support and services, including around mental health and economic and educational opportunities for people living with HIV.

For too long now, too many areas of the HIV response have experienced stagnation. We need to bring fresh thinking, energy and practical solutions to the table. Living in the shadow of a pandemic this past year has taught us that new ways of working are not only possible but can lead to things being done better. The case for investing in innovation is particularly compelling as 2020 underscored the dramatic disparities that exist in our societies.
This year has been a stark reminder of how interconnected inequality, mental and physical health and HIV are in the lives of the communities we work with.

COMMUNITY INNOVATIONS IN RESPONSE TO COVID-19

Communities affected by HIV have been the driving force behind some of the most inspiring responses to the COVID-19 pandemic. Together with our partners, we have extensively redesigned how we serve and support people with HIV programmes when it is not possible to meet them face to face or unsafe to attend clinical services. All over the world, our partners flexed swiftly and decisively to find different ways of reaching their clients, from organising home deliveries of antiretrovirals by bicycle and take-out methadone doses to telephone counselling, online outreach and more. We are proud to say that, despite many restrictions, people are still being reached with lifesaving HIV and SRHR services. Indeed, our flagship SRHR Umbrella Grant programme in Uganda managed to reach more than 600,000 people in its lifetime, with most of that taking place in the past year.

The impact of COVID-19 on sex workers has been highly disruptive with livelihoods threatened, an escalation in institutional violence and often no access to social protection programmes or to information and communication technologies. In Latin America, our regional partner RedTraSex coordinated a continuous cycle of virtual training and online events to share crucial health and self-care information and upskill leaders of national sex worker organisations, as well as to gather intelligence on human rights violations.



Beneficiaries from LVCT Health DREAMS Kibagare site receive food donations from an LVCT health worker.



Community health workers provide Buprenorphine, a type of opioid agonist treatment, to clients' homes in Chennai, India, amidst COVID-19 restrictions.

In Lebanon, women living with HIV and sex workers both reported experiencing increased stigma during the COVID-19 pandemic and encountered difficulties regarding their check-ups, HIV testing and SRHR services. Frontline AIDS partner MENA Rosa helped maintain online communication between the clients and their healthcare focal points and arranged virtual sessions with psychologists for women living with HIV experiencing depression, fatigue and fear. They also provided food boxes, hygiene kits and financial aid.

In India, the Mizoram Drug Users' Forum supported by Alliance India successfully lobbied the government to allow new clients to register for opioid agonist treatment. This service had initially been cut back because of the pressure that COVID-19 put on the health system. The government even went on to allow take-home methadone and buprenorphine which it had been opposed to for years. The Forum also arranged for buprenorphine to be delivered to people who use drugs who could not make it to the clinic and set up a helpline managed by experienced peer leaders.

With reports from Kenya showing that violence against women who use drugs rose during the COVID-19 lockdown, partners from the PITCH programme formed a response team with police and a referral system linking vulnerable women with legal and medical services. Women who use drugs also received training in counselling, mediation and conflict resolution to assist their peers. Additionally, advocacy with policy makers is taking place to ensure that the lockdown experiences of women who use drugs are being heard and understood.

TACKLING MARGINALISATION

We are continually exploring, adapting and evolving the way we work to break down the multiple and often intersecting barriers experienced by marginalised people who are living with, or who are at risk of acquiring HIV.

In our SRHR Umbrella programme in Uganda, a mid-term review in 2019 taught us that we needed to invest more in support for mental health and livelihoods, so during 2020 we trialled new packages of support in these areas. Community-based screening and referrals and training of peer supporters in understanding mental health were delivered in 2020 and will help us understand how we can leave behind a sustainable service.

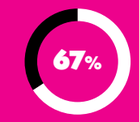
We have also ramped up our work on mental health in our READY+ programme, which reached 20,000 young people with holistic and integrated HIV care in 2020. This programme carried out an evidence review into 'What works' to support the *Mental Health of Young People Living with HIV*[26] in 2020. The community adolescent treatment supporters (CATS) model, which the READY approach builds upon and was pioneered by our partner Africaid-Zvandiri, has been recognised as being significantly more effective in preventing viral load failure than standard models. A review has shown that READY+ provides double the amount of 'social return' on every dollar invested in the model. We are poised now to deepen delivery in the four countries READY+ is already active in and share the learnings in three new countries in East and Southern Africa. We have plans to expand to more countries in Africa and beyond.

In the first integrated HIV and neglected tropical disease (NTD) programme of its kind, together with our Kenyan partner LVCT we are addressing the intersection between HIV and female genital schistosomiasis (FGS). FGS affects some 56 million women and girls across sub-Saharan Africa and the risk to them of additionally acquiring HIV is threefold.[27] With support from Sida and the UK's Foreign, Commonwealth and Development Office, we designed a pilot programme that has the potential to radically reduce HIV risk for women and girls, we are developing new ways of screening and support for both issues. In another first, the pilot has involved LVCT working with the Kenyan Ministry of Health's NTD department from inception and the organisation is now looking at ways to include FGS strategies in its USAID-funded DREAMS project that focuses on HIV prevention among adolescent girls and young women.

ACHIEVEMENT OF PROGRESS MARKERS PROMISE 3

Action 6 Innovative Programming results

We have made some progress towards 67% of our *expect to see*, 63% of our *like to see* and 33% of our *love to see* progress markers



Expect to see



Like to see



Love to see

Action 7 Economic Opportunities results:

We have made some progress towards 75% of our *expect to see* progress markers.



Expect to see

Action 8 Mental Health results:

We have made some progress towards 75% of our *expect to see* progress markers.



Expect to see


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Tendai, a Community Adolescent Treatment Supporter (CATS) in the READY+ programme in Zimbabwe, has overcome mental health challenges relating to his own HIV status to inspire and support other adolescents and young people living with HIV to take their ARVs.

[26] Supporting mental health of adolescents living with or affected by HIV
[27] UNAIDS. No more neglect — Female genital schistosomiasis and HIV — Integrating sexual and reproductive health interventions to improve women's lives. https://www.unaids.org/en/resources/documents/2019/female_genital_schistosomiasis_and_hiv

INNOVATIVE MODELS SUPPORTING PEOPLE WHO USE DRUGS

Throughout 2020, we have continued to develop and advocate for innovative packages of support for people who use drugs. Important advocacy wins were the significant increase in harm reduction funding in Mozambique (as detailed under Promise 1), and the opening of Uganda's first OAT programme, which was a result of years of advocacy by the Ugandan Harm Reduction Network (UHRN), supported by PITCH. The programme opened at Butabika hospital in Kampala in October 2020 and, with funding from PEPFAR, the clinic has been integrated into a public health facility. All referrals are made from UHRN's drop-in centres where psychosocial support officers prepare people to enrol in the OAT programme and offer support once they are enrolled.

Following the success of a project run in Delhi to reach the female sex partners of men who use drugs and who are living with HIV, Alliance India is now preparing to scale up its support to this target population in four other locations in Uttar Pradesh. Addressing HIV, sexual and reproductive health and rights and gender-based violence, the project tests the women for hepatitis C and HIV, linking them to ART in the event of testing positive, and makes referrals for sexually transmitted infections and other SRHR-related issues. During the pandemic, the women were also provided with crucial supplies such as sanitary pads and food items.

In Myanmar, our Integrated Harm Reduction Programme funded our partner Mahamate to appoint 12 peer counsellors in government-run drug treatment centres. Their role is to improve people who use drugs' adherence to OAT (including new clients), support their involvement in HIV prevention and treatment and to offer psychosocial support. They also play an important administrative role assisting with data entry, restocking supplies and packaging take-home doses of OAT which became an essential function during the pandemic.

An external review of our contribution to harm reduction programming concluded that *"Frontline AIDS' high-level technical expertise coupled with experience supporting community-based service providers has been the magic sauce for successful engagement at country level. Convening unlikely national actors together has been an important and unique Frontline AIDS contribution to harm reduction advocacy and action."*


© Alliance India

Provision of needles and syringes to women who use drugs in Manipur.

LYDIA'S STORY OF MENTORSHIP, HEALTH AND HOPE

As a young mother living with HIV, Lydia Tariro Chanaiwa from Harare in Zimbabwe is proud of the difference she is making as a mentor. She is supporting a diverse group of adolescent girls and young women to claim their sexual and reproductive health and rights. This includes helping them to stay on HIV treatment and find mental resilience.

Her journey began as a community adolescent treatment supporter (CATS) though our READY+ programme, where she provided support, counselling and information to other young people living with HIV. After having her son in 2013, she became a READY to Lead mentor supporting other young mothers living with HIV to take their medication correctly and get treatment for their babies.

"When I became a CATS, I started to accept myself as I was, so I could move on with life," says Lydia. "After that, I had my child, and he is [HIV] negative and I am so proud of that. As a young mentor mum, I really feel good because none of the babies I have monitored are HIV positive."



SUPPORTING YOUNG SEX WORKERS

Lydia has also supported a number of young female sex workers living with HIV and who face difficulties in taking regular medication and staying healthy. Sometimes the challenges can be as basic as the time of day that medication has to be taken – a seemingly simple thing that in reality can become a huge barrier.

"For lots of them it will be really hard to take their pills when they have to be working during the night," says Lydia. "They will say 'what if I take my pills in the daylight?' and we have to say that this pill is only for the evening. This is a challenge for them because they work in the evening."

CREATING BETTER CLINICS

The READY programme partners are working with healthcare settings to make them more adolescent-friendly. CATS spend part of their time based in clinics and are on hand to support young people with any questions they might have about testing, treatment and other areas like mental health.

Lydia explains how something as straightforward as a clinic's layout can present problems for young people living with HIV. "The set-up of clinics here in Harare is already disclosing our status as young people," she says. "If you have HIV, you go to a cabin then if you have general issues you go to another building. It's not good for young people. They will say 'I really want to come to the facility, but the set-up is pushing me away.'"

Like many of those involved in READY+, Lydia does not want to lose touch with the young people she has dedicated so much of her time and care to. She is also passionate about sharing what she has learned through the programme with other young people living with HIV around the world.

"If there was any chance where we could meet as a forum – sharing our experiences, sharing ideas – that would be nice. We need to learn from other cultures, what they do, how they cope."

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HOW TAKING A DIFFERENT APPROACH HAS IMPROVED ACCESS TO SERVICES FOR LGBT PEOPLE IN UGANDA AND MOZAMBIQUE

When our Deep Engagement programme, funded by the Elton John AIDS Foundation, was set up first in Uganda and then in Mozambique in 2018, clinical providers working in partnership with communities to deliver HIV and SRHR services for LGBT people was not common and there were often low levels of trust.

The success is even more remarkable when you consider the backdrop of violent homophobia in Uganda and how in Mozambique one of the key partners, LAMBDA, has – in the space of just three years – gone from registering as an NGO to delivering national HIV services for LGBT people as a Global Fund sub-recipient. Partners that were initially reluctant to work together have gone on to put forward a joint proposal to the U.S. President's Emergency Plan for AIDS Relief (PEPFAR).



We produced a publication describing the results and lessons learned from setting up LGBT trusted access platforms through the Deep Engagement programme.

The Deep Engagement programme was instrumental in increasing uptake of comprehensive HIV prevention, testing and treatment services in both countries, reaching more than 30,000 LGBT people during the project's lifetime. Services included HIV testing in homes, safe spaces and other settings visited by LGBT people; distribution of condoms and lubricants; HIV prevention information; basic psychosocial counselling; referrals to safe spaces; and linkages with participating health facilities offering a range of clinical services. Many of the activities were delivered by peer educators, well-respected members of the LGBT community whose continuous presence ensured that HIV prevention, testing and treatment services could be offered in a variety of differentiated, non-discriminatory, person-centred ways.

Alongside the service delivery components, the Deep Engagement programme also advocated for government accountability in delivering quality health services to LGBT people and built the capacity of health facilities and local community-based organisations to provide effective, stigma-free health services.

The 'trusted access platform' way of operating was very new in both contexts but, thanks to the efforts of the 15 LGBT-led community groups behind the programme, the holistic approach will now start to be applied as standard in both countries.



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PARTNERSHIP PROMISE 4: BUILD A SUSTAINABLE FUTURE

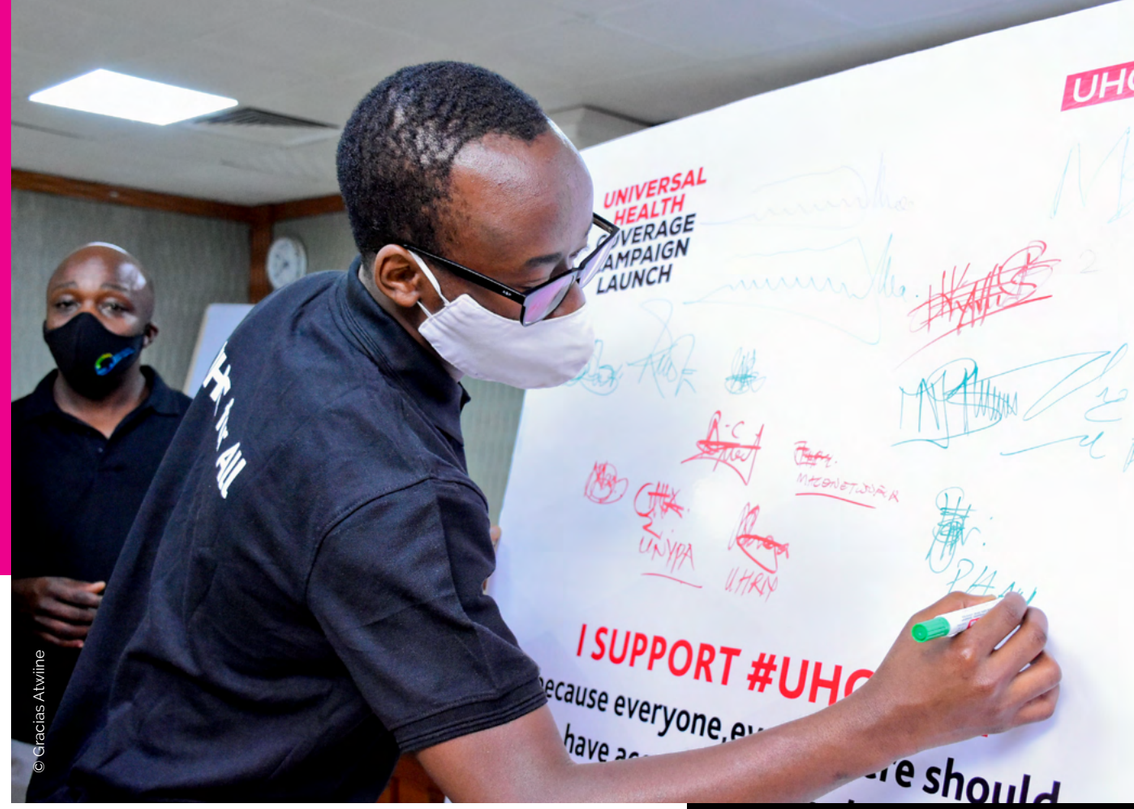
RESILIENT COMMUNITY AND HEALTH SYSTEMS FOR UNIVERSAL HEALTH COVERAGE

Under this promise, we strengthen community and national health systems and structures to ensure that sustainable, inclusive and evidence-informed HIV prevention, treatment and care services are integral to universal health coverage and social support programmes, with full financing by national governments following transition from donor support. We develop a new generation of leaders and activists who advocate for the right to good health and wellbeing for all and who meaningfully participate in, and lead, the HIV response.

With the advent of COVID-19, ensuring that a community-based HIV response is included in UHC has become more pressing and more under threat than ever. We are seeing shrinking domestic resources across the world as well as a contracting world economy. This is leaving less resources for HIV, and in particular for criminalised populations where structural interventions like working to sensitise law enforcement officials already tend to go unfunded. One very important way to sustain the HIV response – and the gains made to date – is in integrating HIV programmes into the UHC agenda.



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Civil society advocates and representatives from the Ministry of Health launch the UHC4ALL campaign in Uganda.

COMMUNITIES AND THE UNIVERSAL HEALTH COVERAGE AGENDA

Through our PITCH programme we have supported communities to make their voices heard in key UHC decision-making spaces so that national UHC health plans and policies consider their particular needs and circumstances.

One example of this is in Uganda where, in 2020, advocacy work led by the Uganda Harm Reduction Network (UHRN) contributed to people who inject drugs being included for the first time in a new national definition of key populations, as well as represented on the national Most-At-Risk Populations' steering committee hosted by the Uganda AIDS Commission. This in turn has resulted in an agreement from government to include people who use drugs as a key population in the roll out of UHC.

Also in Uganda, the PITCH partnership implemented a very visible UHC4All online campaign reaching more than 4.5 million Ugandans with core advocacy messages, some of which were retweeted by government. From this, Ugandan PITCH partners received an open invitation to the national UHC consultation process where affected communities have an opportunity to influence both the UHC process and policy environment to ensure that no one is left behind. Additionally, the PITCH partners involved are now connected to the writing team drafting the National Health Insurance Scheme which is an integral part of Uganda's UHC vision.

In Kenya, all 16 PITCH partners were part of research into the implementation of the government's pilot UHC project in four counties. The results informed recommendations to the government and technical agencies on ways to meaningfully engage key populations and vulnerable groups for the successful nationwide rollout of the UHC programme. A toolkit was developed in seven languages to help partners to develop advocacy strategies that integrate rights-based approaches into UHC.

In Ukraine, PITCH partners analysed to what extent the regulatory framework there complies with the objectives and principles of the Political Declaration on UHC and, together with other civil society actors, developed strong recommendations for changes. These recommendations have contributed to the government's 2030 action plan for HIV, TB and viral hepatitis being pushed through the ratification process, as well as the approval in November 2020 of the 2020–2023 State Strategy for Development of Anti-Tuberculosis Care for the Population.

INCREASING DOMESTIC FINANCING FOR THE COMMUNITY HIV RESPONSE

Equipping communities to track domestic financing is an important component of holding governments to account. With the help of tools like accountability scorecards, civil society can identify gaps in funding for the HIV response and then develop tailored strategies to advocate for them to be covered.

Under PITCH, we worked with 31 community-based organisations in Indonesia, Kenya, Nigeria and Zimbabwe to strengthen their knowledge on health financing and budget advocacy. This included the development of policy briefs and situational analyses to better understand how resources are being allocated. The partners were then able to take part in round table discussions with key decision makers to engage more closely with national and regional processes, thereby widening their sphere of influence.

In Indonesia, several new alliances were created to monitor the budget development processes at local and provincial levels. PITCH partners not only secured an opportunity to participate in the 2021 budget development process, but the Ministry of Health's Director of Infectious Disease Prevention also made a commitment to support the involvement of civil society organisations.

In Zimbabwe, we witnessed a three percent increase in the 2021 national budget allocation to healthcare compared to the previous year, from 10 to 13%. The Parliamentary Portfolio Committee on Budget and Finance acknowledged a submission from PITCH partners calling for increased investment in health. Supported by regional PITCH partner the AIDS and Rights Alliance for Southern Africa (ARASA), the partners had previously convened parliamentarians, the Ministries of Finance and Health, and other civil society organisations to participate in a national dialogue on resource mobilisation for HIV and health.

IMPROVED NATIONAL HEALTH GOVERNANCE AND LEADERSHIP

Frontline AIDS delivers technical assistance to support Global Fund Principal Recipients (PRs) to manage their grants, and to Country Coordinating Mechanisms (CCMs) to strengthen their oversight of Global Fund grants. In 2020, in collaboration with GIZ BACKUP Health, we built the capacity of CCMs and PRs in 17 countries to become more effective in overseeing and managing delivery of resources for HIV programmes.

Most of this work is delivered by consultants, who visit the project country two or three times during a grant reporting cycle and provide remote coaching and mentoring between visits. COVID-19 restrictions, particularly around travel, saw us rapidly adapt the way we deliver technical assistance, moving to remote online support. In late 2020, we assessed the challenges brought on by this new way of working and developed recommendations on how technical assistance can be effectively delivered in constrained operating environments.[28]

In spite of these constraints, a total of 48 Global Fund PRs started using the PR Management Dashboard in 2020, with our support. The dashboard is a grant management tool that provides PRs with critical information on their Global Fund grant, such as what percentage of key populations received HIV tests.

We strengthened the oversight committee of 10 CCMs during the course of 2020. The oversight committee provides CCM members with a strategic view of key financial, programmatic and management aspects of grants along with actionable recommendations. CCM members then use this information for discussion and evidence-based decision making. This role is key in ensuring that Global Fund investments are efficiently managed to achieve the expected outcomes in response to HIV, TB and malaria.



Learning video from the health financing and budget advocacy training in the PITCH programme.

[28] Delivering technical assistance in the time of COVID-19

ACHIEVEMENT OF PROGRESS MARKERS PROMISE 4

Action 9 Community Systems results:

We have made some progress towards 43% of our *expect to see*, 63% of our *like to see* and 75% of our *love to see* progress markers



Action 10 Developing Leaders results:

We have made some progress towards 25% of our *expect to see* progress markers. Due to COVID-19, this action was deprioritised in 2020.





Support Don't Punish demonstration in Kiev, Ukraine.

SAFEGUARDING THE HIV RESPONSE DURING TRANSITION AWAY FROM THE GLOBAL FUND

Ukraine's transition since 2018 from international donor funding to domestically funded HIV prevention, care and support programmes is largely seen as a positive step, as governments must take responsibility for the health and wellbeing of their citizens – including the most marginalised. But there have also been many challenges. With support from PITCH, community advocates and civil society organisations are ensuring that their voice and influence are as vital as ever.

PITCH partners in Ukraine have been paving the way for marginalised communities to have a say in decisions affecting their lives, and access to the services that they need after the Global Fund exits Ukraine and the government assumes responsibility for the HIV programmes.

A first significant advocacy achievement was to ensure that people who use drugs (including women), sex workers, men who have sex with men, prisoners, transgender people and women living with HIV were all represented on the country coordinating mechanism (CCM).

The next achievement was getting community representatives on the relevant sub-national decision-making bodies. Many important decisions relating to health services are taken at regional (oblast) or municipal level, which is where a significant amount of funding for health services comes from. The representatives were trained how to make best use of these platforms to push their communities' agenda forward. This included building their capacity to collect, analyse and present data on human rights violations and incidences of discrimination at the hands of law enforcement officials to be able to bring evidence-based arguments to the forums. Training was provided on working with the media, public speaking and how to cement partnerships between different community groups, as well as with coalitions of NGOs, UN agencies, international organisations and government bodies.

The transition away from Global Fund funding has only recently started and is likely to be a long process that could last several years. There are lots of challenges still to come, including changes to the legal and policy environment, and procurement, that will affect civil society organisations delivering services to marginalised people. One key issue is that the government has only agreed to fund a basic package of services - out of WHO's nine recommended essential services for people who inject drugs, for example, the state budget only funds four. The others are currently still covered by the Global Fund.

An important milestone in 2020 was when the national health service started to pay not only for procurement of medication for OAT, but also for other interventions such as psychological and social support. The level of funding for this additional support is set to more than double in 2021.

PROGRESS TOWARDS THE GLOBAL PLAN OF ACTION

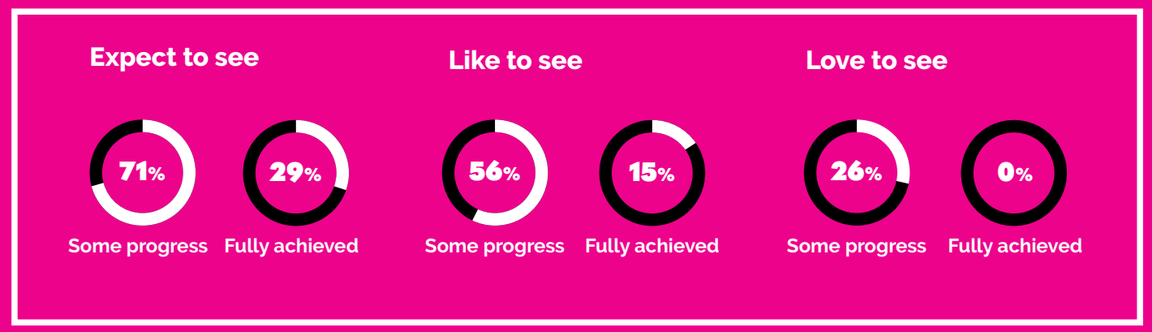
Our results framework helps us to monitor the progress made by the Charity with its partners towards the Global Plan of Action, the strategy that drives the work of the Partnership. We have a set of progress markers for each action that help define the type and level of change we want to achieve.

Overall, 29% of changes we expect to see, and 15% of changes we would like to see across the Global Plan of Action (2020 to 2025) have already been fully achieved in the first year of the Plan. We are making progress towards more than two thirds of *our expect* to see and half of our *like to see* progress markers. The results framework target is to have achieved all expect to see, and 50% of like to see progress markers by 2023. The data therefore suggests that we are currently on track, despite 2020 being such a challenging year and the first year of the new strategy.

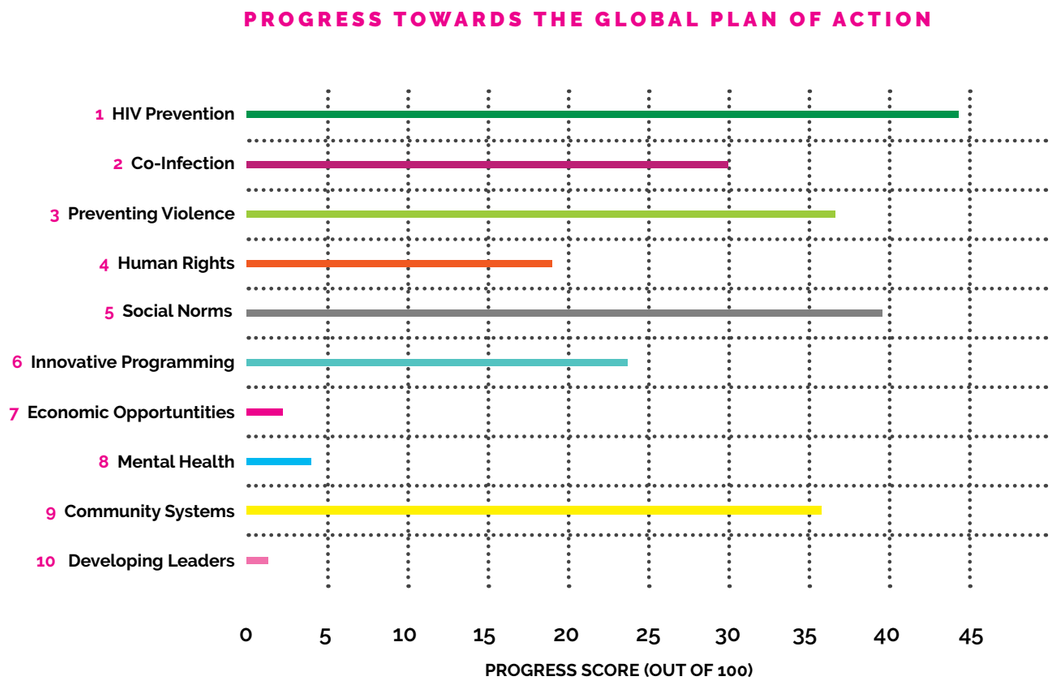


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ACHIEVEMENT OF PROGRESS MARKERS (2020-2023)



The chart below quantifies the progress made.



Actions on HIV prevention, preventing violence, social norms and community systems have made the most progress towards their intended outcomes. Actions on economic opportunities, mental health and developing leaders have further to travel.

After just one year, we would not expect to fully achieve any of our *love to see* progress markers. That we have some evidence of progress being made towards them is a cause for celebration. Actions on HIV prevention, coinfections, human rights, social norms, innovative programming and community systems have reported evidence of early signs that some of the markers we would *love to see* are making progress (albeit in limited numbers/contexts). These demonstrate transformational change among social actors.

Where no or low progress has been reported, we now need to review where this is due to the progress marker being inappropriate for the action due to changes in the context, a different focus for the action being agreed, or whether more resources or a different strategy are required. For example, our innovative programming action had further to travel in defining what is meant by innovation, and the focus of the work. We now find that more of the progress markers are less relevant so need reviewing.

At the start of 2020, we had identified actions 1 (Prevention), 6 (Innovative Programming), and 9 (Community Systems) as priorities, and they remained our primary focus throughout the year. With the onset of COVID-19, actions 2 (Coinfection), 3 (Preventing Violence), 4 (Human Rights) and 5 (Social Norms) also emerged as critically important in relation to the emerging primary and secondary impacts of the new pandemic. Actions 7 (Economic Opportunities) and 8 (Mental Health) were recognised as important, but because we didn't have significant resources allocated, they were not prioritised in 2020. However, there are still examples of progress, such as increasing economic opportunities for the most marginalised through the READY+ and SRHR Umbrella programmes and the huge efforts that have gone into providing livelihood support and basic food security that were needed due to COVID-19 across the partnership.

BLACK LIVES MATTER AND DECOLONISING DEVELOPMENT

The global Black Lives Matter movement has inevitably brought to the fore the need for all of us to address racism in our personal lives and workspaces. As a progressive learning organisation, Frontline AIDS is committed to addressing racism in its workplaces and across the partnership by ensuring that racial equality is prioritised as a lens when looking at marginalisation, alongside gender, HIV status, sexual orientation, and drug use.

Our Black and people of colour employees created a safe space group to discuss issues of racial equality, share experiences and support one another. Our Black and people of colour employees' voices will be critical in informing any change process that we engage in, and we have established platforms to listen to them.

We have also developed a roadmap towards becoming an anti-racist organisation which is being implemented over the next two years. We have embedded the principle of distributed leadership in our Global Plan of Action and are in conversations with peer organisations and global partners (including donors) about the steps we will take to help decolonise development.

WE COMMIT TO BECOMING AN ANTI-RACIST ORGANISATION



OUR PEOPLE AND CULTURE



Frontline AIDS is committed to creating a workplace culture where individual and collective action can make the difference, and where staff can succeed in a safe and respectful working environment.

We are a community of just over 100 staff. Most are based in our offices in the UK and South Africa, with a small number of remote workers and a programme management unit based in Lebanon.

Following a sudden high voluntary turnover in 2019, we embarked on a process to transform our working culture. Informed by staff feedback, we laid the foundations for the following changes, which we aim to implement by 2022:

- define a positive culture and values to inspire staff to succeed, including a set of behaviours that will guide us in living our values and building the culture we want
- drive a sense of urgency and focus on how everyone can make an active contribution to the Global Plan of Action
- build a high-performing leadership team and a cohort of highly capable managers/leaders who role model behaviours that can drive the culture change
- demonstrate that we care about our staff by practising honest, open communication and ensuring that everyone feels valued and rewarded for the work they do

Despite the shock of COVID-19, we made good progress in this area in 2020. We defined our dream culture, adopted a new cultural philosophy (Action Makes the Difference) and co-created our new organisational values [see diagram]. We also created a new behaviour framework to guide what we expect from one another every day. Finally, we offered staff a comprehensive set of wellbeing and financial support measures to limit the effects of the pandemic.

However, we fully recognise that we still need to work hard to create an environment where we are living our values and building the culture we want.

LEARNING AND REFLECTION

Our biggest learning in 2020 was that as humans we have a large capacity to adapt to new situations and environments presented by COVID-19. The *new normal* presented both challenges and opportunities. The pandemic accelerated our use of technology in a way that we never thought would be possible in a period of 12 months, and intensified the need for us to adapt to the new world we found ourselves in.

LOOKING AFTER OUR STAFF

COVID-19 has brought increased pressure on staff, including challenges related to illness, loss of loved ones, additional childcare responsibilities, working from home, and a high demand for virtual meetings, all of which – coupled with the general experience of living through a global pandemic – has contributed to mental exhaustion for many. We have been inspired by the resilience and tenacity of our staff to stay on course and have put in place a range of measures to help them including financial support, flexible working, assistance to purchase homeworking equipment and access to mental health support.

SUSTAINING THE HIV RESPONSE

The COVID-19 pandemic has had a significant impact on the environment in which Frontline AIDS and the partnership operates. The increased vulnerability of marginalised people has made sustained health and livelihoods even harder to attain, and a holistic approach to people's needs even more important. The focus of many donors and governments has shifted towards the COVID-19 response and away from other public health crises, including the HIV epidemic. COVID-19 may lead to a renewed focus on strengthening health systems and universal health coverage – both an opportunity and a challenge for the HIV response (as outlined in the Partnership Promise 4 section). We recognise that we will need to be increasingly both agile and tenacious, ensuring that we are well-positioned to respond to the changing landscape presented by the COVID-19 pandemic.



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AN ONLINE WORLD

As a result of lockdowns and other restrictions on movement, global influencing spaces such as AIDS 2020 all moved online. This has had pros and cons for us and our partners. It has improved reach and inclusion as people who wouldn't ordinarily have been able to travel were able to attend. At the same time, online events have reduced interactivity and opportunities for collaboration and creativity and are potentially less impactful.

We are confronted by the fact that the pandemic exacerbates inequalities that already exist but at the same time has brought them to the surface. The digital divide became more apparent, with some of our partners in low- and middle-income countries less equipped for home working due to lack of access to technology. At community level, remote online working is sometimes not possible as not everyone has access to phones, data or even electricity.

COVID-19 AND MARGINALISED COMMUNITIES

Throughout 2020, marginalised communities have been at the forefront of the COVID-19 response, as demonstrated by many of the examples already highlighted in this report. The world has seen how crucial communities are in responding to a health crisis, and we now have an opportunity to leverage that increased recognition. A key area of concern going into 2021 will be to ensure that these same marginalised communities benefit from an equitable roll out and distribution of COVID-19 vaccines and can plan for the COVID-19 recovery phase.

PLANS FOR 2021

REIMAGINING THE FUTURE

It is now clear that COVID-19 is not a temporary detour in our work. Its far-reaching impacts will inevitably change the way we work now and in the future. The mental health, economic and social impacts of this crisis are immense and will only intensify in the years to come, as will the consequences for political and human rights. In 2020, our organisation successfully weathered the storm of COVID-19 by being agile and adaptive at a pace we never thought was possible. From this, we remain optimistic that, with the new year, new opportunities will emerge and we must be ready to embrace them fully.

We remain committed to delivering on our mission by making the necessary adjustments to our operating model in order to move towards one that is resilient yet flexible enough to withstand future epidemics and the changing funding landscape. Our mission (ending AIDS for everyone, everywhere) remains as important as ever, but we will need to adapt the Global Plan of Action to reflect the impact of COVID-19 on the HIV response and incorporate the post-pandemic recovery phase. The future of the HIV response will largely depend on demonstrating that investing in community responses to HIV is also investing and preparing for other pandemics above and beyond coronavirus. For that, we will need a next generation of HIV programmes and actors that can quickly adapt and reposition to respond to new threats and epidemics.



Doctor Sebastian Benitez from Frontline AIDS partner Kimirina leads a meditation session for sex workers in Quito, Ecuador, where they also offer free access to COVID-19 tests and personal protective equipment.



OUR 2021 PRIORITIES

As in 2020, we will work this year to continue shining a spotlight on HIV, advocate for keeping HIV on the agenda, sustain past gains and fighting back for prevention.

The overall goal is to keep our mission intact and address COVID-19 as a co-infection, just as we do with HIV and TB. We will continue to focus on the countries most affected by both HIV and COVID-19. Frontline AIDS partners that have expressed an interest and commitment to work with us on specific actions in the Global Plan of Action will remain integral to our response, and we will engage with new partners where necessary so that we are best positioned to contribute towards the achievement of our goals. Our work will continue to be aligned to the 10 actions in the Global Plan of Action, mitigating against the primary and secondary impacts of HIV/TB/COVID-19 infections, and helping to sustain the HIV and TB responses during and after the COVID-19 crisis. It will target the most vulnerable and marginalised communities in countries most affected by HIV and in countries with emerging epidemics. We will maintain our focus on protecting the rights and dignity of the most marginalised by upholding our support of sustainable community systems and structures that are vital for the HIV response, and by linking local and national communities to global responses for shared responsibility.

In 2021, the three actions identified as priorities for Frontline AIDS will remain:

Action 1 - Improve access to comprehensive HIV prevention

Action 6 - Innovate, evidence, and promote tailored, sustainable, and inclusive prevention, treatment, and care programmes

Action 9 - Strengthen community and national health systems and structures

Critically, these actions will be layered and interlinked with COVID-19, climate change, economic empowerment and mental health issues that are emerging as global priorities. They will consider the primary and secondary impacts of COVID-19 and are in line with Action 7 (Economic opportunities for people living with HIV) and Action 8 (Mental health services for people living with HIV) in the Global Plan of Action.

TRANSFORMING OUR OPERATING MODEL

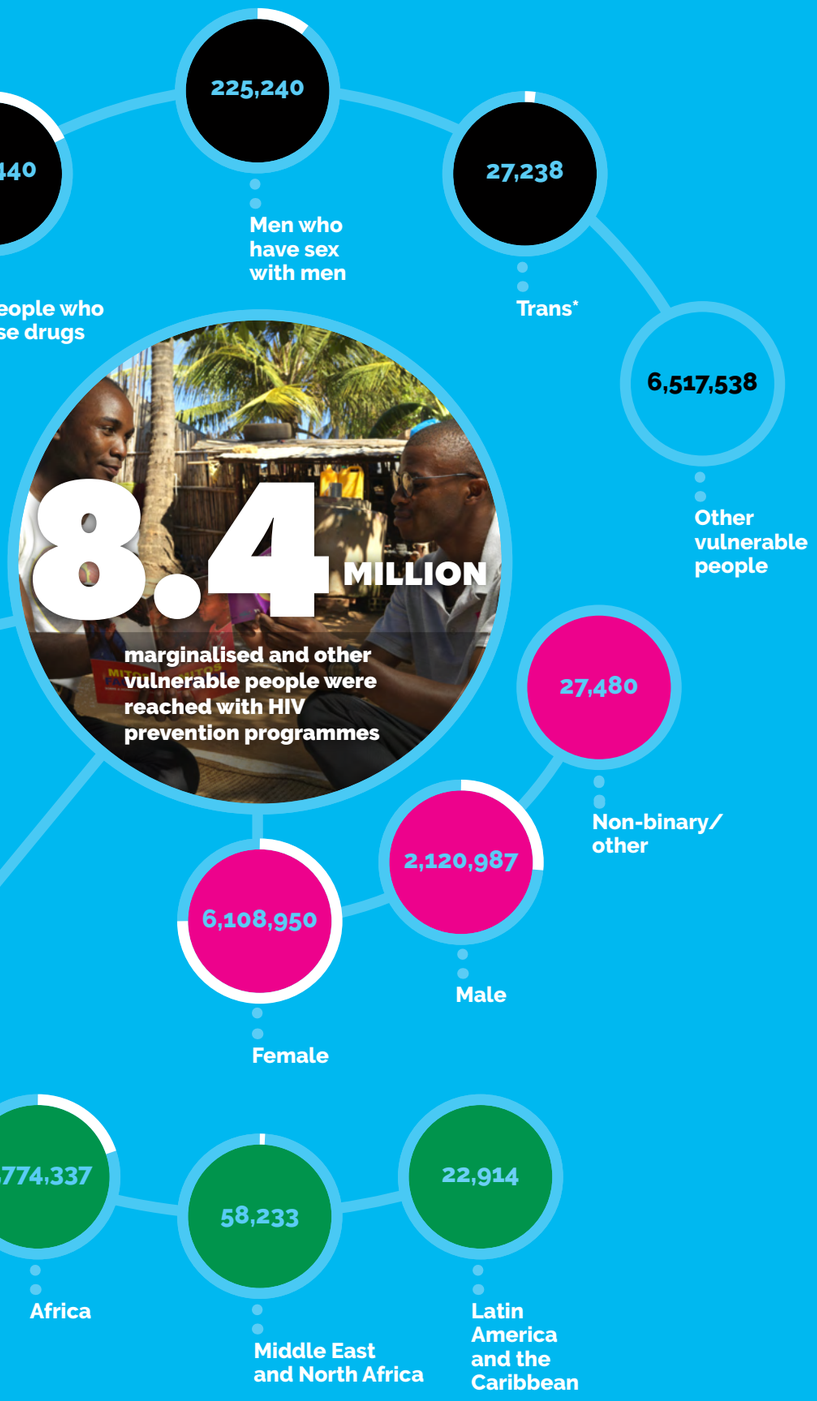
In 2021, in response to the COVID-19 pandemic, and with a new chair and a renewed board of trustees, we continue our process of transformation at Frontline AIDS as we seek to become the best organisation we can be and to maximise our impact for marginalised people most affected by HIV.

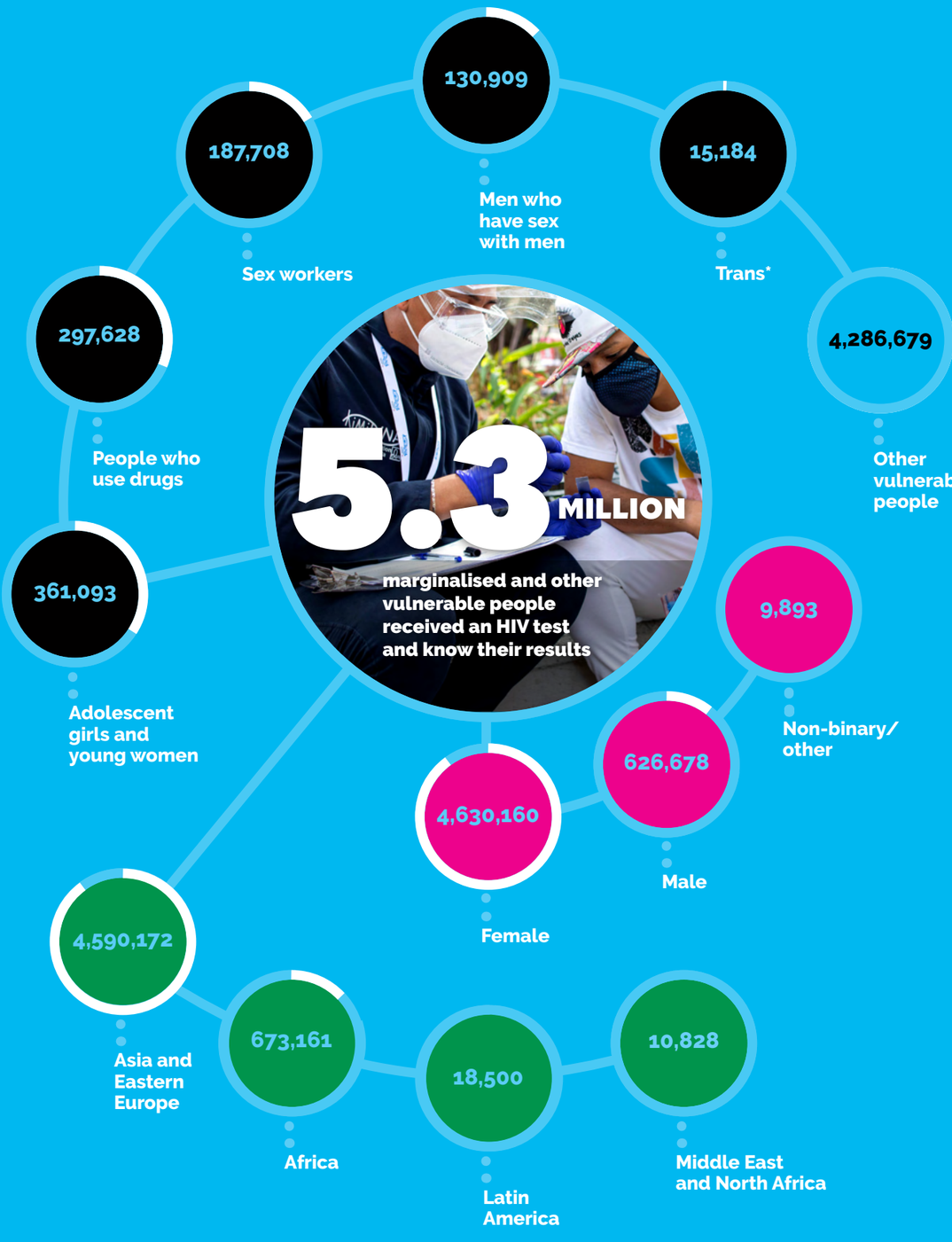
We laid the foundations in 2020 for the following changes which we aim to have fully implemented by 2022:

- be clear about our value proposition in terms of the role that we play in advancing the Global Plan of Action and convening the global partnership. Use this to create a renewed sense of purpose among staff, and a better understanding of the skills we require and definition of job roles and responsibilities
- continue to develop and invest in the Frontline AIDS partnership to lead and drive collaborative efforts in advocacy, programming and technical leadership to implement the Global Plan of Action
- ensure we are better positioned to listen to, and respond to, changes in our operating environment and the needs of the communities we seek to support. COVID-19 taught us to be adaptive and innovative, and we must continue to embrace change for the possibilities and impact that it can bring
- nurture a fresh, positive culture by embedding the new values and behaviours that will help us to become a better place to work. Ensure these values are reflected in the experience of staff when they are at work
- create an environment where poor behaviour will not be tolerated and where staff feel safe to raise concerns
- understand and tackle some of the root causes of diversity and inclusion issues at Frontline AIDS by implementing our roadmap to becoming an anti-racist organisation
- continue to invest in our digital platforms to increase efficiency and share knowledge and expertise across the partnership
- shape a leadership team that role models the behaviours that will drive the culture change required. The team will embrace 'adaptive' ways of working, demonstrate greater accountability, and show a commitment to distributed leadership across the organisation and across the global partnership
- recognise the huge challenges presented after a year of living with COVID-19. Continue to demonstrate that we care about our staff through open communication and by valuing the work that they do

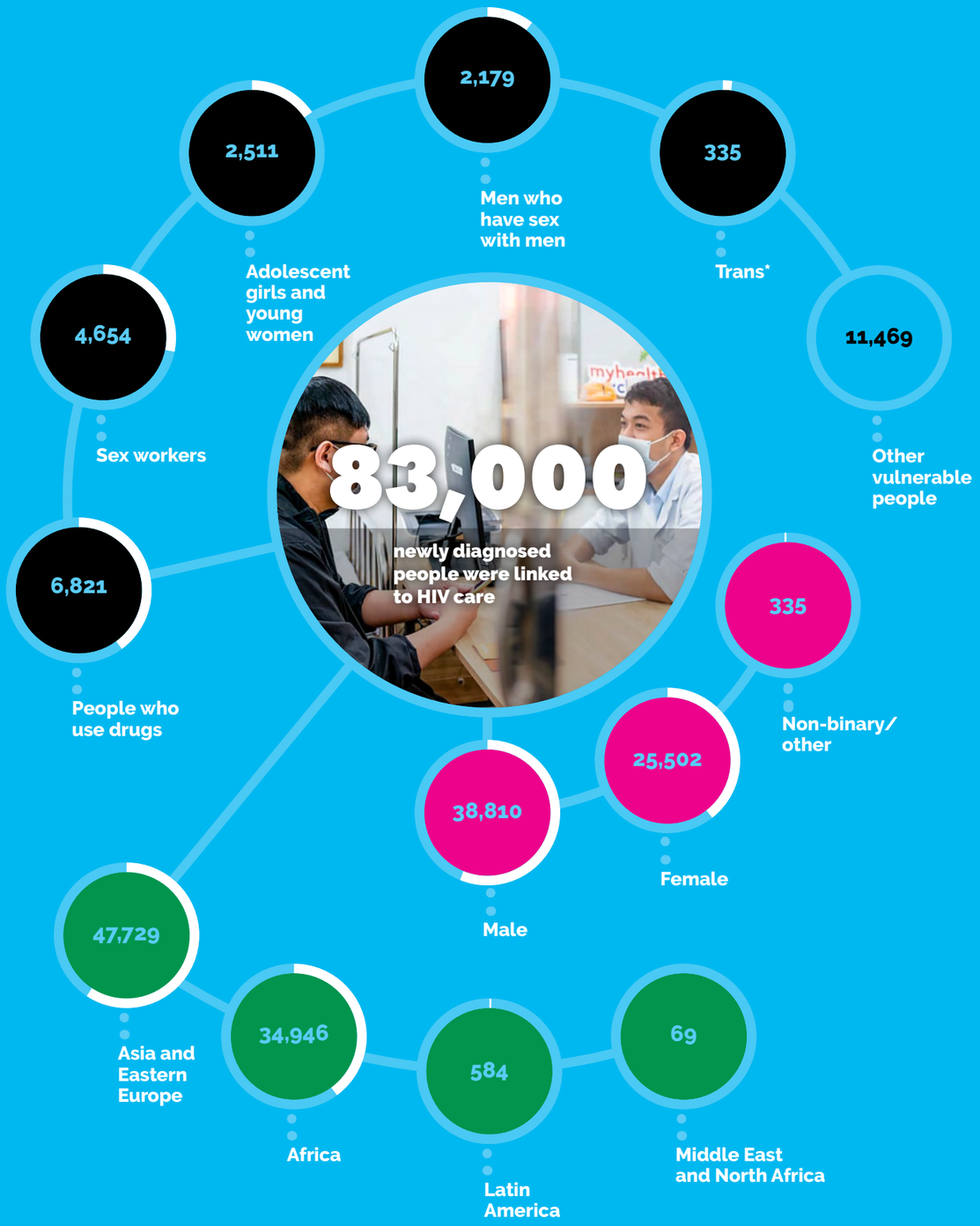


GLOBAL PARTNERSHIP FOOTPRINT IN DETAIL

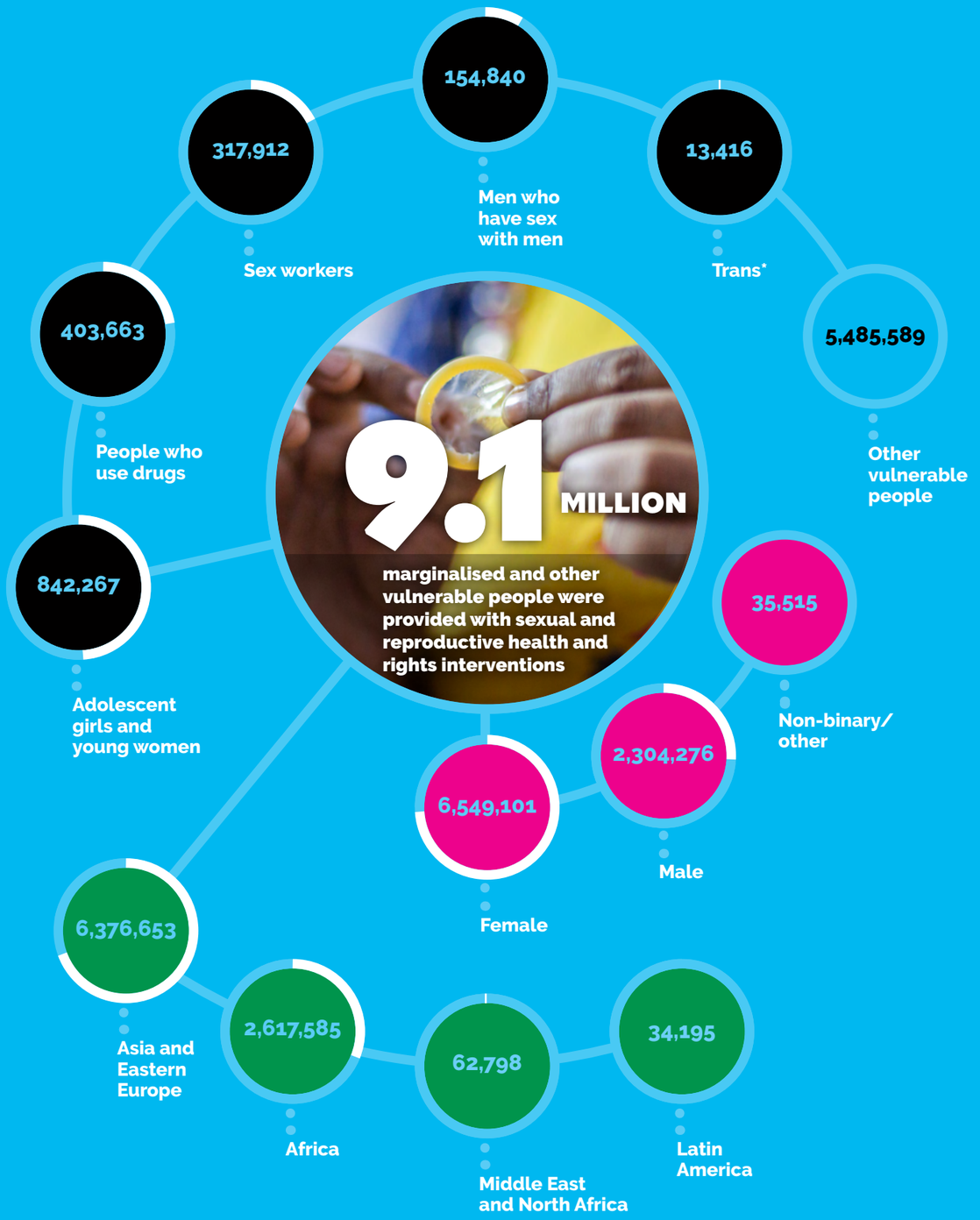




NB: Sometimes one person can be counted under more than one category: for example, a trans* person who uses drugs could be counted under two different categories. The disaggregated values may therefore not necessarily add up to the total value.



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822,000

young people aged 10–24 years were reached with comprehensive sexuality education and/or life skills-based HIV education

171,886
Out of school

543,251
In school

330
Non-binary/ other

348,643
Male

467,162
Female

578,027
Africa

206,786
Asia and Eastern Europe

16,084
Latin America

20,612
Middle East and North Africa

NB: Sometimes one person can be counted under more than one category: for example, a trans* person who uses drugs could be counted under two different categories. The disaggregated values may therefore not necessarily add up to the total value.



288,000

people who use drugs were reached with needle and syringe programmes

20
Non-binary/ other

65,890
Female

220,089
Male

265,808
Asia and Eastern Europe

17,598
Africa

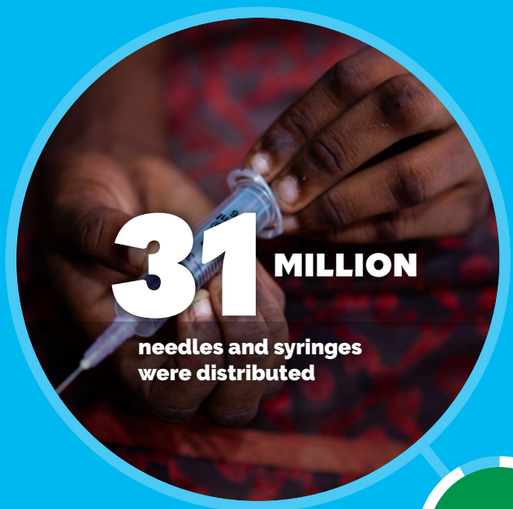
4,098
Middle East and North Africa



21,000

individuals received opioid agonist treatment for at least six months

- 16,450 — Male
- 4,235 — Female
- 16,660 — Asia and Eastern Europe
- 3,879 — Africa
- 146 — Middle East and North Africa



31 MILLION

needles and syringes were distributed

- 29,581 — Middle East and North Africa
- 3,295,782 — Africa
- 27,337,148 — Asia and Eastern Europe



2,349

community-based organisations received a pre-defined package of training

- 1,108 — Africa
- 855 — Asia and Eastern Europe
- 358 — Middle East and North Africa
- 16 — Latin America

NB: Sometimes one person can be counted under more than one category: for example, a trans* person who uses drugs could be counted under two different categories. The disaggregated values may therefore not necessarily add up to the total value.

FINANCIAL REVIEW

COMMENTARY ON THE CHARITY'S FINANCIAL RESULTS FOR THE YEAR

This section is a commentary on the financial statements on pages 61–79, which report the financial results and position of the Charity. The expenditure of Frontline AIDS partners is only included in these financial statements to the extent that the funding was channelled through the Charity.

The Charity had a strong financial year delivering on the Global Plan of Action, closing the year with total income of $24.2m and a surplus of $0.4m. At 31 December 2020, the Charity held $7.9m of free reserves available to ensure future sustainability and support important strategic work as the Charity continues to deliver upon its strategy.

The Charity delivered strongly on its programmatic work, which was reflected in its restricted income and expenditure levels and in the performance against its programmatic targets. Frontline AIDS is positioned well to continue this strong programmatic delivery into 2020.

BALANCE SHEET AND CASH FLOW

The balance sheet and the cash flow statement show cash and cash equivalents decreasing by $5.4 million from 2019 to 2020. The decrease represents the utilisation of donor funds that were received in advance, in the delivery of Frontline AIDS' programme work. The Charity's cash position continues to remain healthy at the end of 2020, with total cash and cash equivalents held of $12.3 million. Of this total cash balance, $2 million was held in short term treasury deposits with a maturity date of 12 months or less. The remainder of cash was held as operating cash.

Income of $5.2 million was deferred at year end. The largest deferrals of income were $1.9m on the SRHR Umbrella programme, which is funded by the Government of Sweden (Sida), and $1.5m for the Global Fund-funded programme in the MENA region. It is forecast that this deferred income will be used in full in 2021.

FINANCIAL INSTRUMENTS AND FOREIGN EXCHANGE RISK

The Charity's operations and working capital requirements are financed principally by a mixture of reserves and funds received in advance from donors. In addition, trade debtors (funds due from donors) and trade creditors arise directly from the company's operations.

The Charity's income is received mainly in US dollars, British pounds sterling, Swedish krona and euros. The costs of the Charity are primarily incurred in pounds sterling, while the costs of in-country operations and support for partner organisations are incurred in around 30 different currencies.

In summary, the Charity's policy on foreign exchange is:

- to regularly review its net exposure to foreign exchange risk
- to pass on foreign exchange risk to suppliers and partners where appropriate; when it is necessary for the Charity to bear the risk, to manage significant exposure using forward contracts and options
- to continue to hold liquid reserves mainly centrally, in US dollars, sterling and euros, subject to ensuring that partner organisations have sufficient cash locally to prevent disruption to services.

RESERVES POLICY

The Charity sets its reserves policy to meet the organisation's financial objectives and sufficiently safeguard the Charity's financial position. The Trustees have considered the reserves levels of the Charity in light of COVID-19 and are comfortable that the level of reserves held is appropriate given the additional risks brought about by the pandemic.

The Charity has no long-term borrowings, so all of its financing needs must be met from either reserves or current income. The Charity needs to hold reserves for the following primary purposes:

- ***to provide working capital for overseas operations***: the Charity normally pays grants to its partners in advance of planned activity. However, the Charity's own restricted funding from its donors can be paid in arrears. Therefore, the working capital needs of its overseas operations may need to be met from the Charity's unrestricted reserves.
- ***to cover for a shortfall in funding for core costs***: the salaries and running costs of the Charity are covered by unrestricted funding which comes from the Dutch and Swedish governments and overhead contributions from the Charity's restricted programmes, funded by a number of other major donors. If any of this funding were to be delayed, the Charity would need a buffer of unrestricted reserves to pay core costs in the meantime. If unrestricted funding were discontinued or significantly reduced, the Charity would need unrestricted reserves to fund restructuring and redundancy costs. The target level of this element of unrestricted reserves is three months of the Charity's core costs.
- ***to cover unbudgeted costs incurred by partner organisations:*** the Frontline AIDS global partnership includes 14 strategic partners of the Charity and 48 associate organisations worldwide, so it is normal that from time to time there will be emergencies or unanticipated costs that the Charity will want to support. There may not be sufficient contingency within a single year's budget, so to be able to respond to emergencies the Charity needs a contingency fund within unrestricted reserves.

The three requirements above are met by the General Fund. The target level for the first two is variable according to the values and the cash flow patterns of the budgets for the year, so the overall target level for the General Fund is reassessed annually. Based on budgets for 2021, the target minimum level for the General Fund is $4.8 million. On 31 December 2020, the Charity held reserves of $4.8m in its General Fund, meeting the agreed minimum target.

In addition to the General Fund, the Trustees maintain a Programme Designated Reserve. This reserve account is maintained to fund important strategic interventions that the Charity is delivering as part of its strategy. The balance of this account on 31 December 2020 was $2.5 million and these reserve funds will be utilised to support the Charity's strategy in 2021. Together, the General Fund and the Programme Designated Reserve make up the Charity's free reserves.

Separate unrestricted reserves are needed for the following purposes:

- ***to cover the balance of funds invested in fixed assets:*** the Charity's fixed assets have been acquired using unrestricted funds. The net book value of fixed assets is held in a separate reserve to reflect the fact that this part of the Charity's reserves is not readily realisable to finance any other activity or obligation. On 31 December 2020, the balance of this reserve fund was $12,000. During 2020, the Charity capitalised IT equipment purchased in the year. These fixed assets will be depreciated over their remaining useful life, with the depreciation allocated against this fund.
- ***to cover for foreign exchange losses:*** Currency markets continue to be volatile and, with major income and expenditure streams in over ten different currencies, the Charity is exposed to significant foreign exchange risk. Steps are taken to hedge against that risk in line with the foreign exchange risk policy set out above, but it is still prudent to retain a minimum balance in the Exchange Rate Revaluation Reserve to cover unhedged foreign exchange losses. The target minimum value of the reserve is $0.5 million. On 31 December 2020, the balance on this reserve fund was $0.5 million.

On 31 December 2020, the total funds held by the Charity amounted to $7.9 million.

LIQUIDITY AND INTEREST RATE RISK

The Trustees monitor the liquidity and cash flow risk of the Charity carefully. Cash flow is examined by the Trustees on a regular basis and action is taken as appropriate. The Charity did not need an overdraft in 2020 and will not need one in 2021. There are no long-term borrowings, so the Charity is not exposed to interest rate risk.

INVESTMENT POLICY AND OBJECTIVES

The objectives of the Charity's investment policy, in order of priority, are to ensure the Charity's funds are held safely; to ensure the Charity has sufficient liquidity to implement its programmes; and to achieve a return on surplus funds. These surplus funds may be invested in:

- fixed-interest government or government-backed investments with less than five years to maturity which are rated AAA by either Standard & Poor's or Moody's.
- bank treasury deposits and/or notice accounts with terms of up to 12 months in banks that are rated at least A by both Standard & Poor's and Moody's, and have been approved by the Trustees.
- in a sterling common deposit fund managed by a corporate trustee, as approved by the Charity Commission.

During the course of 2020, interest earnt on investments totalled $81,000 (2019: $241,000). The lower interest earned compared with the prior year was due to the cutting of interest rates by central banks in response to the COVID-19 pandemic, which in turn affected the rates the Charity was able to achieve through the financial institutions it holds accounts and treasury deposits with. The objectives of the policy are to generate interest on the Charity's GBP, USD and EUR bank balances equal to the Bank of England, Federal Reserve and European Central Bank base rates. The Charity met this target in 2020.

PERFORMANCE OF THE CHARITY'S FUNDRAISING ACTIVITIES

In terms of reaching financial targets, the financial year 2020 was another strong period with a number of significant new funding agreements secured. Success has been achieved against the background of a challenging external donor environment where the shape and focus of Official Development Assistance (ODA) funding continues to evolve. The funding secured will help the Charity meet its financial objectives for the coming years and enable important charitable and programmatic work to continue.

In the financial year 2020, the Charity did not undertake any material fundraising activities with members of the public. All material funding secured was received from institutional donors, trusts and foundations. The Charity did not pay any third party or agency to undertake material fundraising activities on its behalf and received no complaints during the course of the year regarding any fundraising activities. The Charity and its Trustees are fully aware of the requirements and duties set out in the Charities (Protection and Social Investment) Act 2016 with respect to fundraising activities and are focused on ensuring any future fundraising activities are fully compliant.

PRINCIPAL RISKS AND UNCERTAINTIES

The Trustees have ultimate responsibility for identification of the risks to which the Charity is exposed. The risk management framework approved by the Trustees includes the following measures:

- The Finance and Audit Committee (FAC) reviews the organisational risk register at its bi-annual meetings, assesses the risks facing the Charity and the measures put in place to mitigate them, and reports its findings to the Board of Trustees.
- Critical risks are monitored on an ongoing basis by the Programme Management Board (PMB), while the Senior Management Team (SMT) carries out a monthly review of the organisational risk register. The Executive Director regularly updates the Chair of the FAC on any significant new risks or other changes to the register.
- Risk management is embedded across the organisation through use of an online integrated system (Salesforce) to which all staff have access. Risks raised on the online system are monitored in 'real time', reviewed by senior staff, and inform the organisational risk register.
- The internal audit team carries out a programme of audits across all operations and activities based on an annual internal audit plan approved by the FAC.

The following principal strategic risks and uncertainties have been identified and the management actions relating to them are subject to regular review by the FAC.

RISK (RISK TYPE)	MANAGEMENT ACTIONS
FUNDING (STRATEGIC) Frontline AIDS is unable to mobilise the necessary resources to sustain its current level of programming due to global recession and also to donor priorities shifting to COVID-19 responses.	▶ Finalise the new 2021-2025 income strategy, with clear income targets and clear strategies to sustain the existing funding base, attract new income, and diversify funding sources. ▶ Ensure a more proactive approach to fundraising, shifting focus, capacities and investments to generating institutional and programmatic funding including a focus on proactive innovation in our programmes and approaches to attract funding. ▶ Engage resources to explore opportunities and entry points for positioning in the US context. ▶ Develop a specific framework on the intersectionality of HIV and COVID-19.
RELEVANCE (STRATEGIC) Frontline AIDS fails to demonstrate and sustain its relevance and value-add in a context overshadowed by COVID-19, thereby losing its strategic importance in the HIV response and on matters of human rights.	▶ The Frontline AIDS Operational Plan 2021 has been reviewed in light of the continuing impact of the coronavirus pandemic. The Plan continues to guide the Charity's operations as we reassess our relevance and demonstrate value-add within the context of COVID-19. ▶ A community of practices on COVID-19 has been developed that will keep Frontline AIDS in close communication with partners. Support to partners to fight both HIV and COVID-19 will ensure that partners continue to value the role that Frontline AIDS can play.
PEOPLE (OPERATIONAL) The uncertainty and complexity of a wide range of workforce and people management issues adversely affect the Charity's ability to meet its strategic and operational goals.	▶ Revisit the Workforce Strategy in the context of the wider organisational change process. ▶ Implement recommendations of HR audit.
SAFEGUARDING (OPERATIONAL) The Charity is unable to provide absolute assurance that the moral leadership, the systems, the culture and the transparency that are needed to fully protect vulnerable people are in place.	▶ Implement recommendations of the internal audit report with particular focus on safe programmes. ▶ A new staff role has been created with dedicated resources to lead on the response to the recommendations of the safeguarding audit.
CHANGE PROCESS 2021 (OPERATIONAL) The change process currently being undertaken presents multiple risks on a strategic, partnership, operational and reputational level. These risks are compounded by the short timeframe and need to work within COVID-19 operational constraints.	▶ As a cross-cutting hazard, a detailed risk assessment has been developed that covers all risk areas (including workforce planning, strategy, programme delivery and relevance) and that captures the specific risk mitigation actions, risk owners and timelines proposed.

STRUCTURE, GOVERNANCE AND MANAGEMENT

INTRODUCTION

Frontline AIDS was incorporated as a company limited by guarantee in England and Wales on 24 December 1993 (registration number 2883774) and is a registered charity (registration number 1038860).

The Charity's governing document is its memorandum and articles of association. The Charity's legal objects, as set out in its memorandum of association, are:

- **the advancement of health throughout the world, particularly in relation to HIV and to sexual and reproductive health**
- **the promotion of the effective use of charitable resources by civil society organisations advancing health, particularly in relation to HIV and to sexual and reproductive health**
- **the promotion of human rights**
- **the relief of poverty or other charitable need among people affected by HIV**
- **the promotion of equality and diversity by the elimination of stigma and discrimination in relation to people affected by HIV.**

PARTNERSHIP MODEL

The Charity functions as the coordinating body of the Frontline AIDS partnership, a multidirectional partnership that operates at global, national and local levels. The new partnership model, endorsed by the Charity's Board in May 2019, develops the previous alliance of linking organisations into a more fluid and collaborative partnership with an intention to offer more distributed leadership. Frontline AIDS partners are locally-based, legally independent entities and are not controlled by the Charity. The Charity and Frontline AIDS partners collaborate to deliver the actions in the Global Plan of Action, considering their differing contexts in regions and countries throughout the world. Partners make multiple contributions to the successful delivery of the Global Plan as:

Strategic Partners: leaders at national, regional and global level that contribute programming, advocacy or technical expertise to one or more actions, often through a formal relationship with other Strategic Partners.

Associate Partners: contributors to one or more actions through a formal relationship with a Strategic Partner (e.g., programme implementation or advocacy/technical expertise).

Collaborators: organisations and individuals who commit to be part of a global effort to ignite urgent action on AIDS.

FRONTLINE AIDS OFFICES

The Charity has a subsidiary office in Cape Town, South Africa. Frontline AIDS South Africa is registered as a non-profit company (NPC) with the Companies and Intellectual Property Commission (CIPC).

Frontline AIDS U.S.A. Inc. was incorporated in the state of Maryland, USA, in 2019. An application for 501(c)(3) status (exemption from federal income tax as a non-profit organisation) was approved by the Internal Revenue Service in March 2020.

TRUSTEES

The Charity is governed by its Board of Trustees, the organisation's foremost policy-making body. The Trustees of the Charity are directors for the purposes of the Companies Act 2006. The Trustees who served during the year are listed on the inside back page of the Report and Accounts under reference and administrative details.

The Board of Trustees approves the Charity's strategic framework and is responsible for ensuring that the organisation's broad policies and strategies are in keeping with its mission. With the advent of COVID-19, the Board moved from a schedule of twice-yearly physical meetings to quarterly online meetings. At their meetings (which take place over two days), the Trustees authorise annual operational plans, funding requests and programme priorities, decide annual budgets, review the progress the Charity is making against its strategy, approve accounts and review organisational risk. The Trustees also select and appoint the Charity's Executive Director.

When new appointments to the Board are sought, preferred skills and experience are identified through an audit and the positions and desired profiles are advertised. Applications are discussed and appointments confirmed by the full Board. In accordance with the memorandum and articles of association of the Charity, Trustees are appointed for an initial three-year term and may not serve more than three consecutive terms of office. Appointment of Trustees is by resolution of the Board.

Due to retirements from our Board in 2020 and planned retirements in 2021, the Charity undertook a major recruitment process for new Trustees and a new Chair of the Board over a period of several months starting in September 2020. Working with a specialist recruitment agency, Perrett Laver, and overseen by a Trustee Recruitment Panel comprising the Chair and Vice Chair of the Board and two Trustee colleagues, we were seeking Trustees with experience living or working in Africa, South and South-East Asia, the USA and a major European donor country. The process was very successful and a number of exceptionally well-qualified new Trustees have been appointed as a result, including Nana Poku who was appointed to the Board in March and took over as Chair of the Board at the start of the June Board meeting.

TRUSTEE INDUCTION AND TRAINING

New Trustees receive an induction pack in advance of their first Board meeting, containing key organisational documents such as the memorandum and articles, the most recent strategy and annual report and accounts, essential policies (e.g., anti-fraud, conflict of interest, serious incident reporting), Committee terms of reference, and trustee duties and responsibilities. The pack also includes external guidance such as the Charity Governance Code and the Charity Commission guidance, The Essential Trustee. New Trustees attend the Charity a day before their first Board meeting for a one-day induction during which they learn about the Frontline AIDS partnership model, practices and programmes. The day includes meetings with key staff from across the organisation. Training for existing Trustees is arranged on an ad hoc basis according to their requirements.

CHARITY GOVERNANCE CODE

The Risk and Compliance team is responsible for ensuring that the Charity's procedures and practices meet the requirements of the Charity Governance Code. The team uses the Code's self-assessment template to review the Charity's practices on a regular basis and ensure that the organisation continues to maintain high standards of governance. The original version of the Code was used as the basis of the partnership Governance Handbook, published in English, French and Spanish, and circulated to all partners. The Charity was assessed against the latest (2020) version of the Code as part of the external Governance Review undertaken at the beginning of 2021 (see next section).

GOVERNANCE REVIEW

At its meeting in September 2020, the Board agreed to commission an external review of the Charity's governance, as recommended by the Charity Governance Code.

The report received in March 2021 noted that there are many areas where Frontline AIDS processes, procedures and actions meet and even exceed good practice. It recommended a number of changes to improve documentation and that the role of the Charity and its relationship with the Global Partnership should be clarified. A trustee task force is working with senior management to draw up and implement a detailed change programme.

FINANCE AND AUDIT COMMITTEE

The Finance and Audit Committee (FAC) comprises up to nine members: up to five Trustees and up to four external members. The FAC meets approximately two weeks before every Board meeting. Its responsibilities include: a review of the Charity's annual budget in advance of discussion by the Board; review and oversight of the Charity's financial position, and performance against budgets; review of the statutory accounts of the Charity; the approval of changes in accounting policies; the assessment of risks facing the Charity and the systems put in place to mitigate them; the approval of internal audit plans and review of the effectiveness of the internal audit function; and the consideration of findings and recommendations of both the internal and external auditors.

ACCREDITATION COMMITTEE

The Accreditation Committee oversees the accreditation system. The Committee comprises up to three Trustees alongside four partner representatives at either Board or senior management level.

Frontline AIDS introduced an accreditation system in 2008 to assess partners against institutional and programmatic standards, in order to ensure that the global partnership comprises well-performing, sustainable and credible civil society organisations (CSOs). The system promotes good governance, organisational management and best practice HIV programming, and guides the admission of new organisations to the global partnership. The accreditation certification is valid for four years.

The accreditation system is currently under review to ensure that it is appropriate for the new partnership model. The aim is to adapt the system so that it is appropriate for a range of partners, providing due diligence, assurance and capacity building across the partnership model.

MEMBERSHIP COMMITTEE

The Board of Trustees approved the creation of a Membership Committee in May 2017. The purpose of the Committee is to deal with matters of suspension and termination of membership of the global partnership for reasons other than those linked to accreditation. The Committee has seven members: the Chair of the Charity's Board (who is Chair of the Committee); Chair of the Finance and Audit Committee; Chair of the Accreditation Committee; the Executive Director of the Charity; and three representatives from Frontline AIDS partner organisations (one from each of the geographic regions where Frontline AIDS operates) who are either senior staff or Board members of their organisation.

The terms of reference of the Membership Committee are currently under review to ensure that the Committee's remit remains appropriate following the changes made to the partnership model.

PEOPLE AND REWARD COMMITTEE

The purpose of the People and Reward Committee is to maintain an overview of Frontline AIDS' organisational development with particular reference to the implementation of policies on remuneration and safeguarding, and to provide assurance to Trustees that the executive has mechanisms in place to effectively manage the people resources of the charity, whilst also recognising and managing the risks involved.

The Committee meets as required and reports to the Board of Trustees at least once a year. Its membership comprises the Chair of the Board, the Chair of the FAC and the Board of Trustees' safeguarding lead.

MANAGEMENT STRUCTURE

The Charity's organisational structure comprises three pillars: Programmes, Evidence and Influence, and Operations. These functional pillars are aligned with the Global Plan of Action 2020-2025 and enable the organisation to be effective and efficient in meeting its strategic aims.

The Executive Director manages the Charity on a day-to-day basis, coordinates and directs the three functional pillars and reports to the Board of Trustees at its quarterly meetings. She leads the Charity's Senior Management Team (SMT) which comprises the Executive Director, the directors of the Programmes and Evidence and Influence pillars and the Director of Strategy and Organisational Effectiveness. These SMT members are the key management personnel within the Charity.

The SMT usually meets on a fortnightly basis to take decisions about (among other things) the review, development and implementation of operational plans; financial, planning and other management systems; changes in organisational policies; and the creation of new staff positions. The Head of Finance and Risk and the Head of Internal Audit regularly attend SMT meetings to ensure that decision-making is informed by detailed input from across the organisation.

The Programme Management Board (PMB), comprising the Charity's heads of team, also meets fortnightly. The PMB's over-arching objective is to ensure the Charity is effectively delivering against strategic priorities through planned portfolios of work. The PMB has a particular focus on risk management and the identification and mitigation of risks to which the Charity is exposed. Significant decisions – such as the approval of organisation-wide strategy, annual work plans and budgets – are subject to approval by the Board of Trustees.

The PMB and SMT have combined meetings once every month to discuss an operating dashboard of critical issues that include resourcing, risk management and finance.

At the time of finalising this report, the Charity is reviewing its operating model and organisational structure. The impetus for change is the impact of COVID-19, new donor priorities, our developing partnership model and the need to adapt our own operating model to better fit the Global Plan of Action.

SAFEGUARDING

The Charity continues to improve its safeguarding policies and procedures following the internal review carried out in 2018. In 2020, an internal audit was conducted of our safeguarding controls and, as a result, our Safeguarding Framework and Safeguarding Children, Young People and Vulnerable Adults Policy has been further updated. Our recruitment policies have also been updated, and 100% of staff had undertaken specialist safeguarding training by the close of 2020. Refresher training is now being rolled out in 2021.

The Charity has a safeguarding lead on the Board of Trustees, and all Trustees have received specialist training. The Board has noted the findings of the internal audit, particularly in relation to controls within our international programmes, and has requested that the recommendations are actioned quickly. The Board is satisfied that there are no historical safeguarding issues which should have been reported to the Charity Commission.

DATA PROTECTION

The Data Protection Officer carried out an organisational data audit in 2020 to ensure that our data protection procedures – particularly around data retention – were compliant with current data protection regulations. Staff from all clusters and subject areas were involved in the review of existing practice around data protection, and the update of procedures, to ensure compliance. Staff training maintains data protection awareness across the organisation, particularly around Salesforce which the Charity now uses to maintain the contact details of staff, consultants and partners, and around fundraising from individual donors, a new area for the Charity.

REMUNERATION POLICY

The Charity's Global Remuneration Principles were updated during 2019 to reflect its move to a performance-driven approach to salary increases. The Charity aims to ensure equity across its global recruitment and remuneration practices and to contribute to the development and sustainability of the local economy in countries where its staff are based. All roles are benchmarked annually against data from comparable organisations in the charity sector. The Charity aims to remunerate staff within the median-upper quartile range produced by the benchmarking exercise.

GRANT-MAKING POLICY

The Charity grants funds to partners, some of which then support other non-governmental organisations and community-based organisations within their countries by sub-granting the funds received.

The Charity has a comprehensive onward granting policy and procedures manual that provides clear guidelines on the criteria for awarding grants to partners, thus ensuring that accountability and transparency are maintained. The manual includes detailed tendering processes; guidelines on matters such as how to establish selection criteria; how to engage external stakeholders in the selection process; how to carry out programmatic and financial assessments; how to support and monitor grantees; and what to do when there is a need to close out the grant. Renewal of a grant is subject to performance, review and re-planning.

PUBLIC BENEFIT REPORTING

The Trustees have paid due regard to the Charity Commission's general guidance on public benefit in setting the Charity's objectives and planning its activities. This annual report of the Trustees explains the Charity's activities and demonstrates how they contribute to its purposes and provide public benefit.

TRUSTEES' RESPONSIBILITIES IN RESPECT OF THE CHARITY'S ACCOUNTS

The Trustees (who are also directors of the Charity for the purposes of company law) are responsible for preparing the strategic report, the Trustees' report and the financial statements in accordance with applicable law and regulations and United Kingdom Generally Accepted Accounting Practice. Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company (i.e., the Charity) and its group, and of the incoming resources, including income and expenditure, of the charitable group for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently
- observe the methods and principles in the Charities Statement of Recommended Practice (SORP)
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the accounts
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue its activities.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the Charity's transactions; disclose with reasonable accuracy at any time the financial position of the Charity and its group; and comply with the Companies Act 2006 and the provisions of the Charity's constitution. They are also responsible for safeguarding the assets of the Charity and the group, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In accordance with company law, the Trustee directors certify that:

- so far as they know, there is no relevant audit information of which the Charity's auditors are unaware
- they have taken all necessary steps to make themselves aware of any relevant audit information and have ensured that the Charity's auditors are aware of that information.

GOING CONCERN

The Trustees have assessed the Charity's ability to continue as a going concern. The Trustees have considered a number of factors when forming their conclusion as to whether the use of the going concern basis is appropriate when preparing these financial statements. These factors include the following:

- Reviewing the 2021 budget, which takes account of the operational disruption caused by the COVID-19 pandemic together with a review of an updated financial forecast to the end of 2022, which analyses various scenarios of funding for the Charity and the likelihood of key strategic grants being secured.
- A review of the key risks the Charity faces, including the changing external environment, the ongoing impact of the COVID-19 pandemic and the mitigating actions the Charity can deploy to reduce the negative impact caused by these risks.

The Charity is funded through a mixture of long-term grants and contract income from governments, multilaterals, trusts, foundations and corporations. The Charity has two key strategic donors who provide unrestricted funding to the Charity. A key risk is the strategic grant from the Ministry of Foreign Affairs for the Netherlands, which comes to an end on 31 December 2021. The Charity is mitigating this risk through proactive negotiations with the donor around a renewal of funding and focused fundraising efforts on new income sources. There is also a continued focus on maintaining the delivery of programmes of work and monitoring of cost recovery.

The Charity entered 2021 in a strong position with the General Fund in line with the reserves policy of $4.8m, a programme designated reserve of $2.5m and a foreign exchange reserve of $0.5m. The Charity has modelled scenarios that consider the likelihood of key strategic grants being secured and considered the impact of possible mitigating actions. Taking into account these mitigating actions, under all scenarios the Charity has sufficient liquid funds to support its cash flow requirements, together with sufficient reserves for the period of review.

Having regard to the above, the Trustees believe it is appropriate to adopt the going concern basis of accounting in preparing the financial statements.

EXTERNAL ENVIRONMENT AND THE COVID-19 PANDEMIC

The external environment continues to undergo significant change, not only in response to the COVID-19 pandemic, but also due to changing government and donor priorities, a rise in right-wing populism and significant political events such as Brexit.

To date, the Charity has not suffered significant interruption to its operations and delivery of programmes. During 2020, the Charity was able to continue to implement its programme work within the countries that it operates by adapting this work. The Charity anticipates being able to continue programme activities as budgeted and planned in 2021. However, in response to the future uncertainty that this volatile and changing environment may cause, the Charity is undergoing a strategic business planning exercise to ensure it is well positioned to be agile, flexible and responsive in fundamentally different political and funding landscape.

There is a continued risk that the COVID-19 pandemic could cause disruption to a region where the Charity undertakes programme work. This in turn could create difficulties for the Charity in reaching those most at need with its work. The Trustees and Charity have responded to this by re-directing resources to those programmes and interventions which will have the greatest impact to supporting the Charity's beneficiaries in light of the COVID-19 pandemic. The Charity continues to maintain appropriate controls over its network of partners, monitoring these organisations closely for any possible signs of financial distress.

Trustees are happy that the controls in place to monitor and manage the funds held by partners are appropriate and robust.

APPROVAL

This annual report of the Trustees, prepared under the Charities Act 2011 and the Companies Act 2006, was approved by the Board on 17 June 2021. This included the Trustees' approval, in their capacity as company directors, of the Strategic Report contained herein.

Signed on behalf of the Board of Trustees



Nana Poku **17 June 2021**
Chair

ACCOUNTS FOR THE YEAR TO 31 DECEMBER 2020

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of Frontline AIDS ('the charitable company') and its subsidiaries ('the group') for the year ended 31 December 2020 which comprise the Consolidated Statement of Financial Activities, the Group and Charity Balance Sheets, the Consolidated Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the charitable company's affairs as at 31 December 2020 and of the group's income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the group and charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

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

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit

Responsibilities of Trustees

As explained more fully in the trustees' responsibilities statement set out on page 56 the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

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

This description forms part of our Auditor's Report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company and group operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011 together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company and the group for fraud. The laws and regulations we considered in this context for the UK operations were anti-fraud, bribery and corruption legislation and employment legislation. We also considered compliance with local legislation for the group's overseas operating segments.

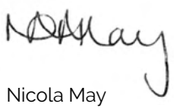
Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within grant income, grant expenditure including overseas operations and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, internal audit and the Finance and Audit Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

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



Nicola May
Senior Statutory Auditor
For and on behalf of Crowe U.K. LLP Statutory Auditor

London

Date: 29th June 2021

FRONTLINE AIDS
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 December 2020

	Notes	2020 Restricted $000	2020 Unrestricted $000	2020 Total $000	2019 Restricted $000	2019 Unrestricted $000	2019 Total $000
INCOME FROM:							
Donations and legacies		-	11	11	-	21	21
Investments	2	-	81	81	-	241	241
Charitable activities							
Grant income	3	16,996	7,070	24,066	18,426	5,974	24,400
Contract income	3	-	81	81	-	664	664
Total		**16,996**	**7,243**	**24,239**	**18,426**	**6,900**	**25,326**
EXPENDITURE ON:							
Charitable activities	4	16,996	6,865	23,861	18,426	8,118	26,544
Total		**16,996**	**6,865**	**23,861**	**18,426**	**8,118**	**26,544**
Net expenditure		-	378	378		(1,218)	(1,218)
NET MOVEMENT IN FUNDS:							
Funds brought forward	3	-	7,472	7,472	-	8,690	8,690
Total funds carried forward	**3**	**-**	**7,850**	**7,850**		**7,472**	**7,472**

The notes on pages 64 to 79 form part of these financial statements.

There are no recognised gains and losses other than those shown within the Consolidated Statement of Financial Activities.

FRONTLINE AIDS
BALANCE SHEET
as at 31 December 2020

	Notes	2020 Group $000	2020 Charity $000	2019 Group $000	2019 Charity $000
Fixed assets					
Tangible assets	8	12	12	25	25
Current assets					
Debtors	11	2,661	2,673	2,438	2,448
Short term deposits	12	2,000	2,000	4,000	4,000
Cash at bank and in hand	12	10,347	10,335	13,743	13,731
		15,008	15,008	20,181	20,179
Liabilities:					
Creditors: Amounts falling due within one year	13, 14	(6,594)	(6,594)	(11,762)	(11,760)
Net current assets		**8,414**	**8,414**	**8,419**	**8,419**
Provision for liabilities and charges	15	(576)	(576)	(972)	(972)
Total Net assets		**7,850**	**7,850**	**7,472**	**7,472**
The funds of the charity	3				
Unrestricted					
General fund		4,800	4,800	4,800	4,800
Fixed asset fund		12	12	26	26
Exchange rate revaluation reserve		500	500	500	500
Programme designated reserve		2,538	2,538	2,146	2,146
Total unrestricted funds		**7,850**	**7,850**	**7,472**	**7,472**
Restricted		-	-	-	-
Total charity funds		**7,850**	**7,850**	**7,472**	**7,472**

The financial statements were approved by the Board of Trustees and authorised for issue on 17 June 2021.



Nana Poku

Chair

The notes on pages 64 to 79 form part of these financial statements.

Frontline AIDS. Company Number 2883774

FRONTLINE AIDS
CONSOLIDATED CASH FLOW STATEMENT
for the year ended 31 December 2020

	Notes	2020 $000	2019 $000
Cash flows from operating activities			
Net cash provided by *(used in)* operating activities	23	(5,459)	1,169
Cash flows from investing activities			
Interest on treasury deposits and bank balances	2	81	241
Purchase of fixed assets	8	(18)	-
Subtotal: *Net cash provided by investing activities*		63	241
Change in cash and cash equivalents for the year		(5,396)	1,410
Cash and cash equivalents at the beginning of the year		17,743	16,333
Cash and cash equivalents at the end of the year	**12**	**12,347**	**17,743**

The notes on pages 64 to 79 form part of these financial statements.

FRONTLINE AIDS
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended 31 December 2020

1. Accounting Policies

Legal form of Charity

Frontline AIDS is registered as a limited liability company in England and Wales under number 2883774 and its registered office is Preece House, 91 - 101 Davigdor Road, Hove, BN3 1RE. Frontline AIDS is a Public Benefit Entity registered with the Charity Commission under number 1038860.

Basis of preparation

The financial statements have been prepared under the historical cost convention in accordance with the Financial Report Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006 and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - effective 1 January 2015.

The Statement of Financial Activities (SOFA) and balance sheet consolidate the financial statements of the Charity and its subsidiary undertakings in South Africa and the United States of America. The consolidation has been carried out on a line by line basis. The subsidiary undertaking in South Africa, a non-profit company, was registered on the 02 August 2018 under the name International HIV/AIDS Alliance South Africa. The subsidiary undertaking in USA, a non-profit company, was incorporated on 04 June 2019.

No separate SOFA has been presented for the parent charity alone. The subsidiary undertakings in South Africa and the United States have incurred no income or expenditure outside of that provided by and reported to the Charity. Therefore, the SOFA of the parent charity is the same as the consolidated SOFA.

Going Concern

The Trustees have assessed the Charity's ability to continue as a going concern. The Trustees have considered a number of factors when forming their conclusion as to whether the use of the going concern basis is appropriate when preparing these financial statements. These factors have included the following;

- A review of the updated organisation budget for 2021, which takes account of the operational disruption caused by the COVID-19 pandemic together with a review of an updated financial forecast to the end of 2022, which analyses various scenarios of funding for the Charity and the likelihood of key strategic grants being secured
- A review of the key risks the Charity faces, including the changing external environment, the ongoing impact of the COVID-19 pandemic and the mitigating actions the Charity can deploy to reduce the negative impact caused by these risks

The Charity is funded through a mixture of long-term grants and contract income from governments, multilaterals, trusts, foundations and corporations. The Charity has two key strategic donors who provide unrestricted funding to the Charity. A key risk is the strategic grant from the Ministry of Foreign Affairs for the Netherlands, which comes to an end on 31 December 2021. The Charity is mitigating this risk through proactive negotiations with the donor around a renewal of funding and focused fundraising efforts on new income sources. There is also a continued focus on maintaining the delivery of programmes of work and monitoring of cost recovery.

The Charity entered 2021 in a strong position with the General Fund in line with the reserves policy of $4.8m, a programme designated reserve of $2.5m and a foreign exchange reserve of $0.5m. The Charity has modelled scenarios that consider the likelihood of key strategic grants being secured and considered the impact of possible mitigating actions. Taking into account these mitigating actions, under all scenarios the Charity has sufficient liquid funds to support its cash flow requirements, together with adequate reserves for the period of review.

Having regard to the above, the Trustees believe it is appropriate to adopt the going concern basis of accounting in preparing the financial statements.

External Environment and the COVID-19 Pandemic

The external environment continues to undergo significant change, not only in response to the COVID-19 pandemic, but also due to changing government and donor priorities, a rise in right-wing populism and significant political events such as Brexit.

To date, the Charity has not suffered significant interruption to its operations and delivery of programmes. During 2020, the Charity was able to continue to implement its programme work within the countries that it operates by adapting this work. The Charity anticipates being able to continue programme activities as budgeted and planned in 2021. However, in response to the future uncertainty that this volatile and changing environment may cause, the Charity is undergoing a strategic business planning exercise to ensure it is well positioned to be agile, flexible and responsive in fundamentally different political and funding landscape.

There is a continued risk that the COVID-19 pandemic could cause disruption to a region that the Charity undertakes its programme work within. This in turn could create difficulties for the Charity in reaching those most at need with its work. The Trustees and Charity have responded to this by re-directing resources to those programmes and interventions which will have the greatest impact to supporting the Charity's beneficiaries in light of the COVID-19 pandemic. The Charity continues to maintain appropriate controls over its network of partners, monitoring these organisations closely for any possible signs of financial distress. Trustees are happy that the controls in place to monitor and manage the funds held by partners are appropriate and robust.

Funds structure

The Charity maintains two types of fund:

Unrestricted Funds

Unrestricted funds are funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity, and which are not subject to donors' restrictions. The Charity further divides unrestricted funds as follows:

- The Fixed Asset Fund, which represents the funds tied up in tangible fixed assets and therefore not immediately realisable.
- The Programme Designated Reserve, which are funds the Trustees have set aside for particular purposes.
- The General Fund, which represents the working capital for the Charity and also provides a buffer, should there be a shortfall in income or unbudgeted costs. The Trustees review the level of the General Fund annually and have agreed in the Reserves Policy (see page 48) a target minimum level for the General Fund of $4 million.
- The Exchange Rate Revaluation Reserve, which holds a minimum balance of $0.5 million to cover unhedged foreign exchange losses.

Restricted funds

Restricted funds are funds that must be used in accordance with specific instructions imposed by donors.

Transfers between funds

Transfers to or from the General Fund from other funds are made in accordance with the Charity's reserves policy.

Incoming resources

Incoming resources are included in the SOFA when the Charity is legally entitled to them, the receipt is probable, and the amount can be reliably measured. Incoming resources from charitable activities includes income from performance related grants; income and fees for contracts and services; and income from unrestricted grants. Voluntary income comprises public donations and is included when it is received.

The Charity receives funding from performance-related grants and contracts for direct and indirect programme costs and to provide sub-grants to other agencies. This funding is subject to contractual restrictions which must be met through incurring qualifying expenses for particular programmes.

Income arising from performance related grants is treated as restricted income. Income arising from contracts for services is recognised as unrestricted income, as any surplus or deficit remaining after the contract terms have been fulfilled is for the Charity to keep.

Revenue from performance grants and contracts is recognised only when funds have been utilised to carry out the activity stipulated in the agreement. This is generally equivalent to the sum of relevant expenditure incurred during the year and any related contributions towards overhead costs. Deferred income amounts received under these grants and contracts represents the amount of cash received in advance of earning revenue through the delivery of programme activities.

The Charity also receives some grants from governments and foundations that are not subject to contractual restrictions. Revenue from these grants is included at the time the contract is signed by the donor.

Resources expended

Charitable activities

Expenditure is recognised on an accruals basis. All costs are allocated to direct charitable activities. Support costs are allocated on a total cost basis. All salaries are allocated to either support costs or direct activities according to timesheets.

Contributions are paid to Frontline AIDS partner organisations, and are given for two purposes, either to support the operating costs of the overseas organisation, or to provide funds for 'onward granting' to implementing partners.

Operations expenditure is recognised when expenses have been incurred by the partner organisation and have been approved by the budget holder at the Charity.

Onward grants to implementing partners are recognised in line with the expenditure of the grant reported back to the partner organisation by the implementing partner. Onward grants by partner organisations are recognised as expenditure in full on signing of the onward granting agreement with the implementing partner.

Governance costs

These are the costs associated with the governance arrangements of the Charity as opposed to those costs associated with fundraising or charitable activities. Governance costs include internal and external audit costs, and costs associated with constitutional or statutory requirements, for example the costs of Trustees' meetings or of preparing statutory accounts.

Functional and presentation currency

The functional and presentation currency of the Charity is US Dollars. A significant proportion of the Charity's funding and programme expenditure is denominated in US Dollars, therefore the Charity has elected to use US Dollars as its functional currency and the currency that the consolidated Financial Statements are prepared in.

Foreign exchange gains and losses

Monetary assets and liabilities denominated in foreign currencies are translated into US dollars at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into dollars at the rate of exchange ruling at the date of the transaction or at an average monthly rate. Exchange differences are taken into account in arriving at the net movement in resources for the year.

Fixed assets and depreciation

Expenditure on tangible fixed assets is capitalised at original cost. The capitalisation limit is $5,000.

Assets held by the Charity in the UK are depreciated on the straight-line basis over the estimated useful lives of the assets as follows:

Leasehold improvements: 7 years, or the term of the lease, whichever is shorter

Furniture and fixtures: 7 years

Computer equipment and software: 3 years

Office equipment: 3 years

A full year's depreciation is charged in the year of acquisition and none in the year of disposal.

Cash and cash equivalents and current asset investments

Cash and cash equivalents are measured through the US dollar equivalent cash value held by the group at the balance sheet date. Short term deposits are measured as the US dollar equivalent value of short term treasury deposits structured for a period of up to 12 months at the balance sheet date. The balances held in these short term treasury deposits are not intended to be used to fund working capital requirements in the immediate future.

Debtors

Debtor balances are made up of balances due from donors, amounts due from subsidiary companies, amounts advanced to partners, prepayments and other debtors.

Debtor balances due from donors are measured as the US dollar equivalent value of invoices submitted to donors for reimbursement of funds. Amounts due from subsidiary companies and amounts advanced to partners are both measured as the US dollar equivalent value of unspent funds at the balance sheet date. Prepayments are measured as the US dollar equivalent value of net amounts prepaid at the balance sheet date.

Provisions for liabilities and charges

Provisions for liabilities and charges are provided for where these arise from a legal or constructive obligation, as a best estimate of the expenditure required to settle the present obligation at the balance sheet date.

Pensions

The Charity offers staff a range of benefits including membership of a defined contribution pension scheme. Where staff opt to join the scheme, the Charity makes employer's pension contributions to personal pension schemes. The assets of these schemes are held separately from those of the Charity in independently administered funds. In accordance with SORP 2015 'Retirement and post-employment benefits', contributions are charged to unrestricted and restricted funds on the same basis as other employee related costs.

Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the term of the lease.

Financial instruments

Where the Charity has obligations denominated in one currency that are funded by grants or contracts denominated in another currency, it is exposed to the risk of movements in the exchange rate between those two currencies. In accordance with its foreign exchange policy (see page 48), the Charity may use forward contracts or options to reduce the risk arising from its significant foreign exchange exposures. Those contracts may commit the Charity to exchange a given amount of one currency for another at a future date, at a set rate. These contracts are classed as derivative financial instruments, because their value changes in response to changes in market foreign exchange rates. Accounting standards require derivatives to be held at fair value, with the change in value from one period to another taken through the Statement of Financial Activities. At the balance sheet date, any outstanding forward foreign exchange contracts or options would be revalued at the applicable forward rate for each contract at the year end. The unrealised gain or loss arising on revaluation is taken through the Statement of Financial Activities. The Charity does not hold or trade in any other type of derivative financial instrument.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the accounting policies, Trustees are required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

In the view of the Trustees, no assumptions concerning the future or estimation uncertainty affecting assets or liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

2. Investment income & interest

	2020 $000	2019 $000
Interest on treasury deposits and bank balances	**81**	**241**

3. Movement in resources

	Balance at 1/1/20 $000	Incoming 2020 $000	Transfers 2020 $000	Outgoing 2020 $000	Balance at 31/12/20 $000
RESTRICTED FUNDS					
Alliance for Public Health	-	90	-	(90)	-
Comic Relief	-	15	-	(15)	-
Dutch Government (BuZa)	-	9,218	-	(9,218)	-
Elton John AIDS Foundation	-	1,362	-	(1,362)	-
Expertise France	-		-		-
German Government (GIZ)	-	819	-	(819)	-
Gilead Sciences Inc	-	152	-	(152)	-
Global Fund to Fight Aids, Tuberculosis & Malaria	-	1,665	-	(1,665)	-
Hogan Lovells	-	6	-	(6)	-
Irish Aid	-	102	-	(102)	-
Oakdale Trust	-	6	-	(6)	-
Open Society Foundations	-	315	-	(315)	-
Other	-	20	-	(20)	-
Soho House	-	8	-	(8)	-
Swedish Government (Sida)	-	2,575	-	(2,575)	-
UK Government (DFID)	-	423	-	(423)	-
UNAIDS	-		-		-
ViiV Healthcare	-	49	-	(49)	-
Young Africa International	-	171	-	(171)	-
Total restricted funds	**-**	**16,996**	**-**	**(16,996)**	**-**
UNRESTRICTED FUNDS					
Contracts					
US Government (USAID)	-	-	-	-	-
Other contract income	-	81	-	(81)	-
Subtotal contracts		**81**		**(81)**	
Unrestricted grants (details below)					
Other unrestricted grant income		7,070			
Total grant income		7,070			
Other unrestricted income		92			
Total incoming resources on general fund		**7,162**			
General fund	4,800	7,162	(1,464)	(5,698)	4,800
Fixed asset fund	26	-	(14)	-	12
Exchange rate revaluation reserve	500	-	(362)	362	500
Programme designated reserve	2,146	-	1,840	(1,448)	2,538
Total unrestricted funds	**7,472**	**7,243**	**-**	**(6,865)**	**7,850**
Total funds	**7,472**	**24,239**	**-**	**(23,861)**	**7,850**

Restricted funds relate to donor-funded programmes, with expenditure incurred in the delivery of those programmes through strategic and associate partners and onward granting to implementing partners. Incoming resources on restricted funds are only recognised to the extent that these funds have been utilised to carry out programme activities as stipulated in the relevant agreements. Any funds received in excess of activity delivered are treated as deferred income. Note 14 summarises the amount of incoming resources deferred in the financial year ending 31st December 2020.

The programme designated reserve is approved by the Trustees for the delivery of the strategy, supported by detailed budgets and project plans. These are resources to explore and invest strategically in the pursuit of sustaining the Charity's partner organisations' delivery on the Charity's strategy in 2021. The programme designated reserve was utilised to support $1,448,000 of strategic activities during the course of 2020. At 31 December 2020, a transfer of $1,465,000 from the general fund into Programme Designated Reserves occurred, to meet future strategic expenditure. This transfer moved the General Fund to its target level of $4,800,000, in line with the reserves target level described within note 1 to the accounts.

The exchange rate revaluation reserve is maintained to cover unhedged foreign exchange losses that arise in a particular year. During 2020, $362,000 of foreign exchange gains were generated. These gains were taken to unrestricted income. At the 31 December 2020, a transfer of $362,000 from the foreign exchange revaulation reserve occurred, maintaining the reserve at a level of $500,000.

Unrestricted grants include the following:

	2020 $000	2019 $000
Swedish Government (Sida)	3,157	2,061
Dutch Government (BuZa)	3,913	3,913
Total	**7,070**	**5,974**

4. Charitable activities

	Onward Granting $000	International Technical Assistance $000	Salaries $000	Support Costs $000	2020 Total $000	2019 Total (restated) $000
Speak Truth	4,500	1,358	989	1,188	8,035	8,419
Unlock Barriers	2,562	510	765	665	4,502	3,743
Invest in Solutions	5,388	875	864	1,236	8,363	9,460
Build a Sustainable Future	12	555	331	156	1,054	3,034
Partnership and Civil Society Strengthening	103	144	203	78	528	1,633
Evidence for Impact	-	32	120	26	178	252
Innovation	6	81	936	178	1,201	3
Total	**12,571**	**3,555**	**4,208**	**3,527**	**23,861**	**26,544**

5. Support costs

	Speak Truth $000	Unlock Barriers $000	Invest in Solutions $000	Build a Sustainable Future $000	Partnership and Civil Society Strengthening $000	Evidence for Impact $000	Innovation $000	2020 Total $000	2019 Total $000
Income	237	133	247	31	16	5	35	704	1,292
Operations	684	383	712	90	45	15	102	2,031	1,792
Governance Costs	148	83	154	19	10	3	22	440	304
Central Costs	118	66	123	16	8	3	18	352	548
Total	**1,187**	**665**	**1,236**	**156**	**79**	**26**	**177**	**3,527**	**3,936**

The Charity delivers a comprehensive set of person centred, community-focused programming through five portfolios of work; Healthy People, Stronger Health and Community Systems, Inclusive Societies, Knowledge and Technical Assistance. The activities within this programming are achieved through a combination of direct expenditure and onward granting. Direct costs are used as the basis to apportion support costs across charitable activities. The support costs associated with onward granting were $2,181,000 (2019: $2,138,000). The 2019 prior year comparatives have been restated for reporting purposes to align with the new categorisation of activities that the Charity is delivering under its Global Plan of Action strategy.

6. Onward granting

The Charity grants to a range of strategic and associate partners at a national and regional level. These partners then support other non-governmental and community-based organisations working to further the Charity's charitable objectives within those countries by sub-granting the funds received.

The Charity has a comprehensive onward granting policy and procedures manual that provides clear guidelines on the criteria for awarding grants to non-governmental and community-based organisations, to ensure that accountability and transparency is maintained. Grant renewal is subject to performance, review and re-planning. The Charity's standard sub-grant agreement provides for grant recipients over a value threshold of $300,000 per annum to be audited. No grants are made to individuals.

Onward grants made during 2020 totalled $12,571,000. Of this amount, the 20 most material grants totalled $8,361,000. The 20 recipient organisations receiving these grants are listed as follows:

Organisation name	Country	2020 Group $000	2019 Group $000
Regional Psychosocial Support Initiative (REPSSI)	South Africa (READYPLUS partner)	1,115	915
Reproductive Health Uganda (RHU)	Uganda (SRHR Umbrella/EJAF partner)	1,077	3
Alive Medical Services	Uganda (SRHR Umbrella/EJAF partner)	627	773
LVCT Health	Kenya (PITCH partner)	575	593
Rumah Cemara	Indonesia (PITCH partner)	424	419
Alliance for Public Health	Ukraine (PITCH partner)	382	493
AIDS Care China	China (Open Society Foundation partner)	362	216
Mahamate	Myanmar (PITCH partner)	358	409
Africaid Zvandiri	Zimbabwe (READYPLUS partner)	356	210
International Civil Society Support (ICSS)	Netherlands (PITCH partner)	340	40
Education as a Vaccine Against AIDS (EVA)	Nigeria (PITCH partner)	314	347
The AIDS Support Organization (TASO)	Uganda (SRHR Umbrella/EJAF partner)	309	248
Paediatric AIDS Treatment for Africa (PATA)	South Africa (READYPLUS partner)	301	377
Youth Alive Uganda	Uganda (SRHR Umbrella partner)	285	229
Global Network of People Living with HIV (GNP+)	Netherlands (READYPLUS partner)	284	280
Center for Supporting Community Development Initiatives (SCDI)	Vietnam (PITCH partner)	283	267
Co-ordinating Assembly of NGOs (CANGO Swaziland)	Swaziland (READYPLUS partner)	259	372
The AIDS & Rights Alliance for Southern Africa (ARASA)	Namibia (PITCH partner)	250	187
Caritas Egypt	Egypt (GF MENA partner)	235	71
Integrated Community Based Initiatives (ICOBI)	Uganda (SRHR Umbrella partner)	225	172
		8,361	**6,621**

7. Staff numbers and costs

The average number of employees of the group for the year was 108 (2019: 103). The aggregate costs of these staff were as follows:

	2020 Group $000	2019 Group $000
Salaries	6,088	5,527
Social security costs	503	511
Pension costs	552	514
Total	**7,143**	**6,552**

During the financial year, the following key management personnel received total emoluments of $486,000 for services to the Charity.

- Executive Director
- Director: Evidence and Influence
- Director: Programmes
- Director: Strategy & Organisational Effectiveness
- Director: Funding & Engagement

The Executive Director is the highest paid employee within the Charity.

The numbers of employees whose emoluments for the year fell within the following bands were:

	2020 Group number	2020 Charity number	2019 Group number	2019 Charity number
$145,000 -$154,999	1	1	-	-
$135,000 -$144,999	3	3	1	1
$125,000 -$134,999	-	-	2	2
$115,000 -$124,999	-	-	-	-
$105,000 -$114,999	-	-	-	-
$95,000 -$104,999	2	2	2	2
$85,000 -$94,999	3	3	-	-
$75,000 -$84,999	4	4	4	4

The salary costs included within the above bands have in the majority been incurred in GBP and converted into the Charity's home currency of USD for reporting purposes. Whilst the charity is not obliged to report the gender pay gap under the UK government regulations (due to size), it does utilise market data (Croner & Birches) to benchmark salaries of all staff in the UK and overseas, so gender does not impact upon salaries. All of the directors reported above as 'key management personnel' are female.

8. Tangible fixed assets

	Furniture and fixtures and software $000	Computer equipment $000	Office equipment $000	Motor Vehicles $000	Total $000
GROUP AND CHARITY					
Cost at 1 January 2020	427	228	54	-	709
Additions for the year	-	18	-	-	18
Disposals for the year	-	-	-	-	-
Cost at 31 December 2020	**427**	**246**	**54**	**-**	**727**
Accumulated depreciation at 1 January 2020	406	223	54	-	683
Depreciation for the year	21	11	-	-	32
Depreciation on disposals	-	-	-	-	-
Accumulated depreciation at 31 December 2020	**427**	**234**	**54**	**-**	**715**
Net book value at 31 December 2020	**-**	**12**	**-**	**-**	**12**
Net book value at 31 December 2019	**21**	**4**	**-**	**-**	**25**

9. Investments - Charity

	2020 $	2019 $
FIXED ASSET INVESTMENTS		
Investment in non-UK subsidiary undertakings	-	-

10. Subsidiary undertakings

The following companies are subsidiary undertakings of Frontline Aids and incorporated outside the UK.

The aggregate amount of the assets, liabilities and funds of the South African and US subsidiaries for the year ended 31 December 2020 are as below and solely represent trading between these subsidiary undertakings and Frontline AIDS.

Country	Name of subsidiary	Date of incorporation	Year end
South Africa	International HIV/AIDS Alliance South Africa	02 August 2018	31 December
USA	Frontline AIDS USA Inc	04 June 2019	31 December

			Assets $000	Liabilities $000	Funds $000
South Africa	International HIV/AIDS Alliance South Africa	02 August 2018	34	(34)	-
USA	Frontline AIDS USA Inc	04 June 2019	-	-	-

The registration number for the International HIV/AIDS Alliance South Africa is 2018 / 424466 / 08

The registration number for Frontline AIDS USA Inc is 84-2063978

The net reserves of these subsidiaries were nil as at 31st December 2020. The incoming resources of the parent Charity were $24.2 million with resources expended of $23.9m

Two related party transactions occurred during the course of 2020;

- The regional partner Aids Rights Alliance for Southern Africa (ARASA) received funding from Frontline AIDS during the course of 2020. The Charity's Executive Director is a board member of ARASA. At the 31 December 2020, the balance of funds owed to ARASA was $3,566.44.

- The partner Zimbabwe Young Positives received funding and delivered work under the Ready+ programme, a programme managed and delivered by Frontline AIDS, during the course of 2020. The Charity's Trustee, Janet Bhila, is Vice Board Chair of Zimbabwe Young Positives. At the 31 December 2020, there were no funds held through direct onward granting by the Charity to Zimbabwe Young Positives.

11. Debtors

	2020 Group $000	2020 Charity $000	2019 Group $000	2019 Charity $000
Due from donors, including accrued income	400	400	461	461
Amount due from subsidiary companies	-	34	-	23
Advances to partner organisations	2,009	2,009	1,704	1,704
Other debtors	40	21	54	41
Prepayments	212	209	219	219
	2,661	**2,673**	**2,438**	**2,448**

Advances to partners made by the Charity take the form of concessionary loans. These loans are non-interest bearing and are repaid to the Charity in the form of services delivered by partners. The carrying amount of these concessionary loans in the Charity and Group are equivalent to the balance of advances to partners at the 2020 financial year end.

12. Cash and cash equivalents

	2020 Group $000	2020 Charity $000	2019 Group $000	2019 Charity $000
Balances held by subsidiaries	12	-	12	-
Balances held by the Charity	10,335	10,335	13,731	13,731
Short term deposits	2,000	2,000	4,000	4,000
	12,347	**12,335**	**17,743**	**17,731**

"Cash and cash equivalents" refers to funds held by the Charity for the delivery of donor-funded programmes. Cash and cash equivalents decreased in 2020, due to the utilisation of advanced funding received from donors for the Charity's programme work. The Charity held $2m in short term treasury deposits at the 31 December 2020, with a term of less than 12 months.

13. Creditors falling due within one year

	2020 Group $000	2020 Charity $000	2019 Group $000	2019 Charity $000
Trade creditors	405	405	498	498
Due to partner organisations	301	301	239	239
Other creditors	187	187	39	37
Tax & social security	175	175	151	151
Accruals	366	366	427	427
Deferred income (note 14)	5,160	5,160	10,408	10,408
	6,594	**6,594**	**11,762**	**11,760**

14. Deferred Income

	Group $000	Charity $000
Balance at 1 January 2020	10,408	10,408
Amount released to incoming resources	(10,294)	(10,294)
Amount deferred in the year	5,046	5,046
Balance at 31 December 2020	**5,160**	**5,160**

Deferred income includes cash amounts received under performance relat which qualifying expenses have not yet been incurred.

15. Provisions

New provisions of $102,000 have been made by the Charity in 2020. These provisions represent potential dilapidations on the Charity's UK leased premises, potential ineligible expenditure on donor funded programmes and potential bad debts, which the Charity is actively in the process of recovering.

	2020 $000
PROVISIONS	
Balance at 1 January 2020	972
Release of provision	(498)
Charged to SOFA during year	102
Balance at 31 December 2020	**576**

16. Trustees' emoluments and reimbursed expenses

No Trustees were remunerated for their role during the year.

Travelling and accommodation expenses for Trustees attendance at meetings amounted to nil in 2020 (2019: $48,000). All Trustee meetings were held virtually in 2020 due to the COVID-19 pandemic.

No other transactions were entered into with the Trustees.

17. Indemnity insurance

The Charity maintains a directors and officers insurance policy both to protect itself and indemnify the Trustees from the consequences of any neglect or default on the part of the Trustees, employees or agents of the Charity. This insurance is included in a Commercial Combined Package with an overall cost of $47,000 for the period 1 January- 31 December 2020.

18. Auditor's remuneration

	2020 $	2019 $
Fee for the statutory audit	51,194	48,012
Fees for other services:		
Fee for the RCA (USAID compliance) audit	-	0
Other audits	30,266	18,032
Total fees, excluding VAT	**81,460**	**66,044**

19. Analysis of net assets between funds

Fund balances at 31 December 2020 are represented by:.

	Restricted 2020 $000	Unrestricted 2020 $000	Total 2020 $000
GROUP AND CHARITY			
Tangible fixed assets	-	12	12
Investments	-	-	-
Net current assets	-	7,838	7,838
Total net assets	**-**	**7,850**	**7,850**

20. Limited liability

The Charity is limited by guarantee, the liability of each member being limited to £1.

21. Taxation

As a charity Frontline AIDS is exempt from tax on income and gains under sections 466 and 493 of the Corporation Tax Act 2010 to the extent that all income is applied for charitable purposes. No tax charges have arisen in the charity in the current or prior year.

22. Obligations under operating leases

At 31 December 2020 the group had non-cancellable lease commitments as shown below:

	2020 $000 Land and buildings	2019 $000 Land and buildings
Due within one year	256	218
Due within one and five years	5	218
Due after five years	-	-
Total net assets	**261**	**436**

Non-cancellable lease commitments due within one year and between one and five years reflect the value of the rental due during this lease period for the Charity's offices in Preece House, Davigdor Road.

During 2020, lease payments of $261,000 were expensed in the group (2019 $218,000).

23. Note to the cash flow statement

Reconciliation of cash flows from operating activities

	2020 $000	2019 $000
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	378	(1,218)
Adjustments for:		
Depreciation charges	32	39
Dividends, interest and rents from investments	(81)	(241)
Provision for liabilities and charges (non-cash)	(395)	475
(Increase)/Decrease in debtors	(224)	(4)
(Decrease)/Increase in creditors	(5,169)	2,118
Net cash provided by (used in) operating activities	**(5,459)**	**1,169**

24. Specific donor disclosures

NETHERLANDS MINISTRY OF FOREIGN AFFAIRS:

READY+

In October 2016, the Charity was awarded USD 10,367,889 over the period 1st October 2016 to 31st December 2020 by the Embassy of the Kingdom of the Netherlands in Mozambique for the *Resilient and Empowered Adolescents and Young People (READY+)* project. In December 2019 additional funding was granted of USD 2,246,445 taking the total award to USD 12,614,334. In December 2020 a Non-Cost Extension was granted to 31st March 2021. The key financial totals for the project are as follows.

	2016 $	2017 $	2018 $	2019 $	2020 $	Total $
Cash received during the year	1,558,000	2,814,305	4,137,842	1,339,348	2,134,122	11,983,617
Interest allocated	0	10,040	20,125	23,717	7,698	61,580
Expenditure incurred and income recognised in the accounts (note 3)	(212,563)	(2,693,805)	(3,085,195)	(2,765,951)	(2,817,191)	(11,574,705)
Balance carried forward	**1,345,437**	**130,540**	**1,072,772**	**(1,402,886)**	**(675,371)**	**470,492**

Funds are subgranted to project partners in various currencies, relevant to their operations.
The approximate USD equivalents of funds obligated and disbursed are as follows.

	2016 $	2017 $	2018 $	2019 $	2020 $	Total $
Funds obligated to partners through subgrants	577,567	2,052,905	2,379,041	2,060,089	2,733,708	9,803,310
Funds disbursed to partners	(373,936)	(1,669,883)	(2,215,440)	(2,083,402)	(2,120,868)	(8,463,529)
Balance of obligated funds yet to be disbursed	**203,631**	**383,022**	**163,601**	**(23,313)**	**612,840**	**1,339,781**

25. Financial instruments

Sections 11 and 12 of FRS 102 require the disclosure of the role that financial instruments have had during the year in creating or changing the risks that the Charity faces in undertaking its activities. The main financial risk the Charity is exposed to is foreign exchange risk, which applies because there is a mismatch between the currencies in which the Charity is funded and the currencies in which the Charity incurs expenditure and obligations.

The Charity manages foreign exchange risk in accordance with its foreign exchange policy, set out on page 48, which includes the use of forward contracts or options to reduce risk on significant foreign exchange exposures.

At 31st December 2020, the Charity is committed to purchasing a total of GBP £2,600,000 under forward contracts, which mature on 31 March 2021, 30 June 2021, 30 September 2021 and 23 December 2021. Included within other creditors, these contracts have a total net liability of $(141,000), as the spot rates are expected to be lower than the contracted forward rates when the contracts mature in 2021. The fair value of this net liability has been reached by revaluing the contract at the applicable forward rate at the year end, with the resultant loss being taken through the Statement of Financial Activities.

	2020 $000	2019 $000
Financial liabilities measured at fair value through the statement of financial activities	(141)	76
Carrying amount of financial assets/liabilities	**(141)**	**76**

26. Comparative movement in funds

	Balance at 1/1/19 $000	Incoming 2019 $000	Transfers 2019 $000	Outgoing 2019 $000	Balance at 31/12/19 $000
RESTRICTED FUNDS					
Alliance for Public Health	-	103	-	(103)	-
Comic Relief	-	423	-	(423)	-
Dutch Government (BuZa)	-	8,594	-	(8,594)	-
Elton John AIDS Foundation	-	2,940	-	(2,940)	-
German Government (GIZ)	-	2,201	-	(2,201)	-
Gilead Sciences Inc	-	101	-	(101)	-
Global Fund to Fight Aids, Tuberculosis & Malaria	-	1,068	-	(1,068)	-
Open Society Foundations	-	105	-	(105)	-
SPIDER/DSV Stockholm University	-	79	-	(79)	-
Swedish Government (Sida)	-	2,283	-	(2,283)	-
UK Government (DFID)	-	216	-	(216)	-
ViiV Healthcare	-	239	-	(239)	-
Young Africa International	-	74	-	(74)	-
Total restricted funds		**18,426**	**-**	**(18,426)**	
UNRESTRICTED FUNDS					
Contracts					
US Government (USAID)	-	-	-	-	-
Other contract income	-	664	-	(664)	-
Subtotal contracts		**664**		**(664)**	
Unrestricted grants (details below)		5,974			
Other unrestricted grant income					
Total grant income		5,974			
Other unrestricted income		263			
Total incoming resources on general fund		**6,236**			
General fund	4,800	6,236	(466)	(5,770)	4,800
Fixed asset fund	64	-	(39)	-	25
Exchange rate revaluation reserve	500	-	(302)	302	500
Programme Designated Reserve	3,326	-	807	(1,987)	2,146
Total unrestricted funds	**8,690**	**6,900**	**-**	**(8,118)**	**7,472**
Total funds	**8,690**	**25,326**	**-**	**(26,554)**	**7,472**

	2019 $000	2018 $000
Swedish Government (Sida)	2,061	2,341
Dutch Government (BuZa)	3,913	3,913
	5,974	**6,254**

REFERENCE AND ADMINISTRATIVE DETAILS

Frontline AIDS is a registered charity in England and Wales (registration number 1038860) and a company limited by guarantee registered in England and Wales with Companies House (registration number 2883774).

Trustees

	COMMITTEES
Nana Poku (Chair) (from 16 March 2021) *	M, P
Christoph Benn (until 6 May 2020)	
Janet Bhila (until 17 June 2021)	
Warren Buckingham III (until 4 June 2020) **	
Marika Fahlen (until 17 June 2021)	A
Peter Freeman (from 15 June 2020 until 15 June 2021) ***	
Angela Gomez	F
Pauline Hayes	P
Micheal Ighodaro (from 16 March 2021)	
Zhen Li (until 16 March 2021)	
Kristina Ljungros (from 15 June 2021)	
Purnima Mane from 16 March 2021)	
Andrea Marmolejo	F
Kevin Moody (until 17 June 2021)	F, A, M
Maya Mungra	F, M, P
Joan Nyanyuki (from 16 March 2021)	
Angeline Siparo (until 30 September 2020)	

** Nana Poku was appointed Chair on 15 June 2021*
*** Warren Buckingham III was Chair until 4 June 2020*
**** Peter Freeman was Interim Chair from 15 June 2020 until 15 June 2021*

COMMITTEES	CHAIR
(A) Accreditation Committee	vacant
(F) Finance and Audit Committee	Maya Mungra
(M) Membership Committee	Nana Poku
(P) People and Reward Committee	Pauline Hayes

INDEPENDENT MEMBERS	COMMITTEES
Ian Goodacre	F
Robert Hardy	F
Anuar Luna	A

FRONTLINE AIDS GLOBAL PARTNERSHIP MEMBERS	
Rokhaya Nguer	A
Soe Naing	A
Flavian Rhode	A

EXECUTIVE DIRECTOR
Christine Stegling

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