



2021

REPORT AND ACCOUNTS



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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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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.

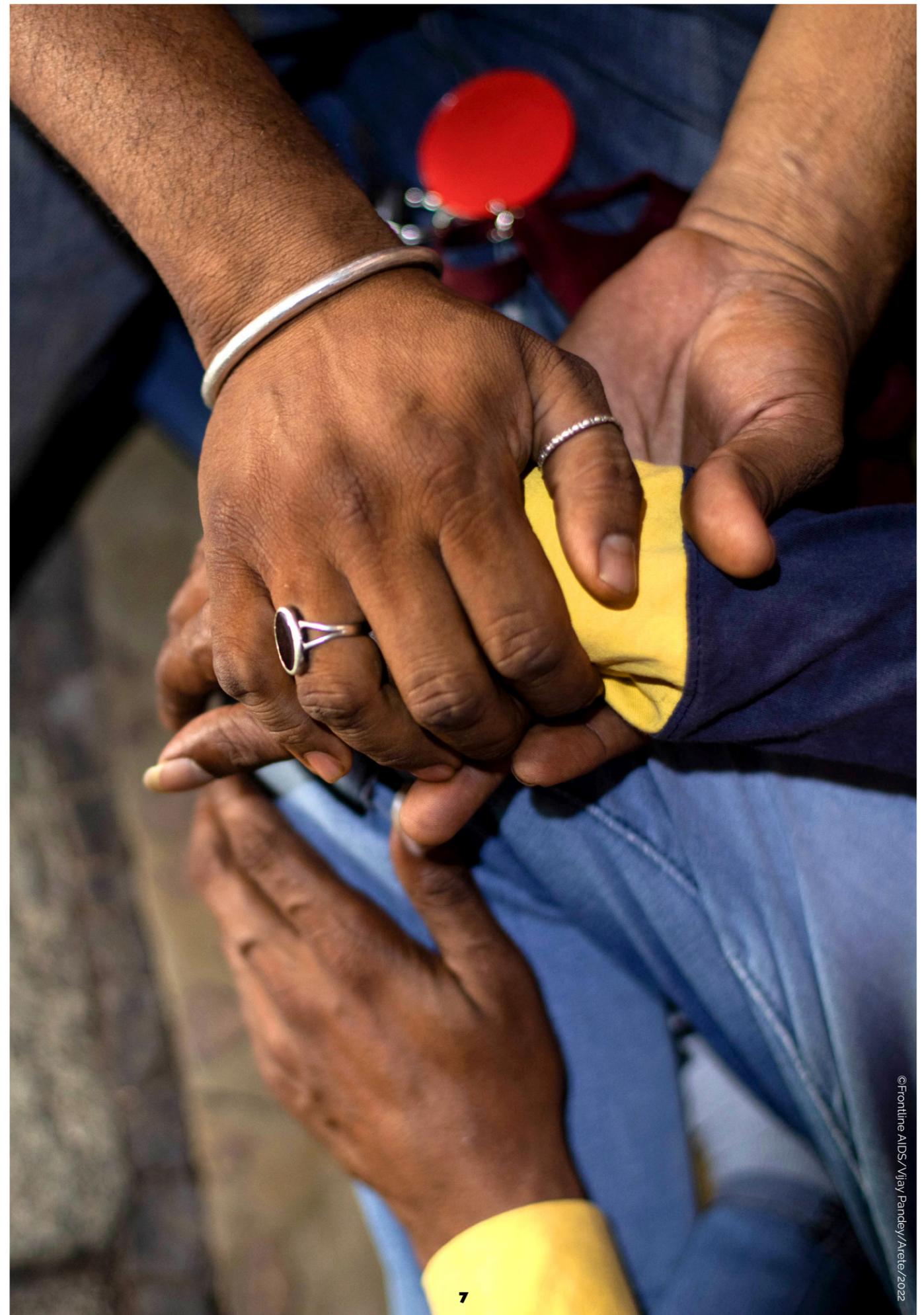
Throughout my first year as Chair of Frontline AIDS, again and again, I have found myself humbled by the unwavering passion that exists within this movement, even during the most difficult of times. It is this passion, and the dogged determination that so often accompanies it, that gives me hope that 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



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.



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

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

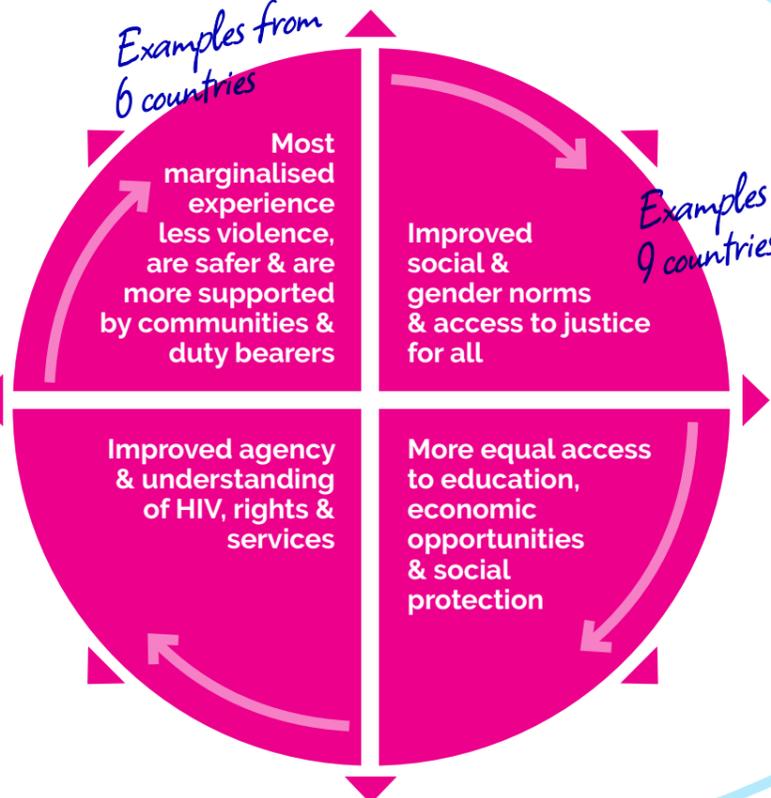
OUR THEORY OF CHANGE

It shows the steps to change we believe need to happen to achieve a future free from AIDS for everyone, everywhere.

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

Stigma free, quality prevention treatment and care for everyone wherever and whenever they need it

Examples from 10 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

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:



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 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.

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 towards the Global Plan of Action by Frontline AIDS and its partners. Using an Outcome Mapping¹ 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

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 THROUGH 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 the 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 REPSI, 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.



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



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.



“The community-based organisations play a big role, because everyone has their expertise and everyone has their own way of reaching community members and their own infrastructure.”

Daxaben Patel, founder of GSNP+

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.

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 (MENAHRRA), 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.

CASE STUDY

CASE STUDY: IMPROVING AND SUSTAINING THE HIV RESPONSE IN THE MIDDLE EAST AND NORTH AFRICA



“Their programmes are never parachuted in. They are based on community need and work on the community level. And this is the difference, this is the value Frontline AIDS adds.”

Golda Eid, Beirut, Lebanon

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 region¹

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 grassroots 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.



“Frontline AIDS has carried out an organisation assessment on our network. Through this report, we identified what our weaknesses and strengths are, and we are working on improving the weaknesses that we have. In the last two years, the policies and procedures at MENAHRA – and a

lot of other organisations – have become much stronger, for example. Our policy now includes areas that were not previously covered. We now have policies on conflict of interest and harassment, and a code of conduct. This new shape of the organisation is helping donors

trust us more because they can see we are very well organised and everything is clear.”

Elie Aaraj, executive director of the Middle East and North Africa Harm Reduction Association

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

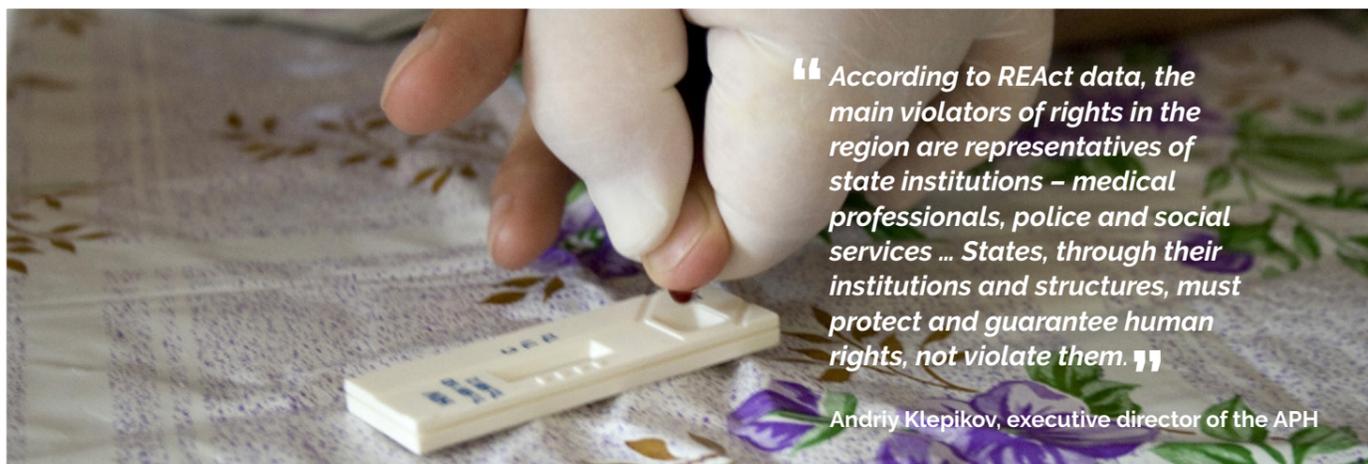
Health committing to integrate HIV services into SRHR services. Pilot and roll-out of these services is planned for 2022-2024. The decision to integrate these services is a first in Jordan and a significant breakthrough, which should lead to better health outcomes for people most affected by HIV.

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,



“Declaration or Decoration of Human Rights?” information campaign at the Istanbul Health Sustainability Forum

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.

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.

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

Action 5:
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%

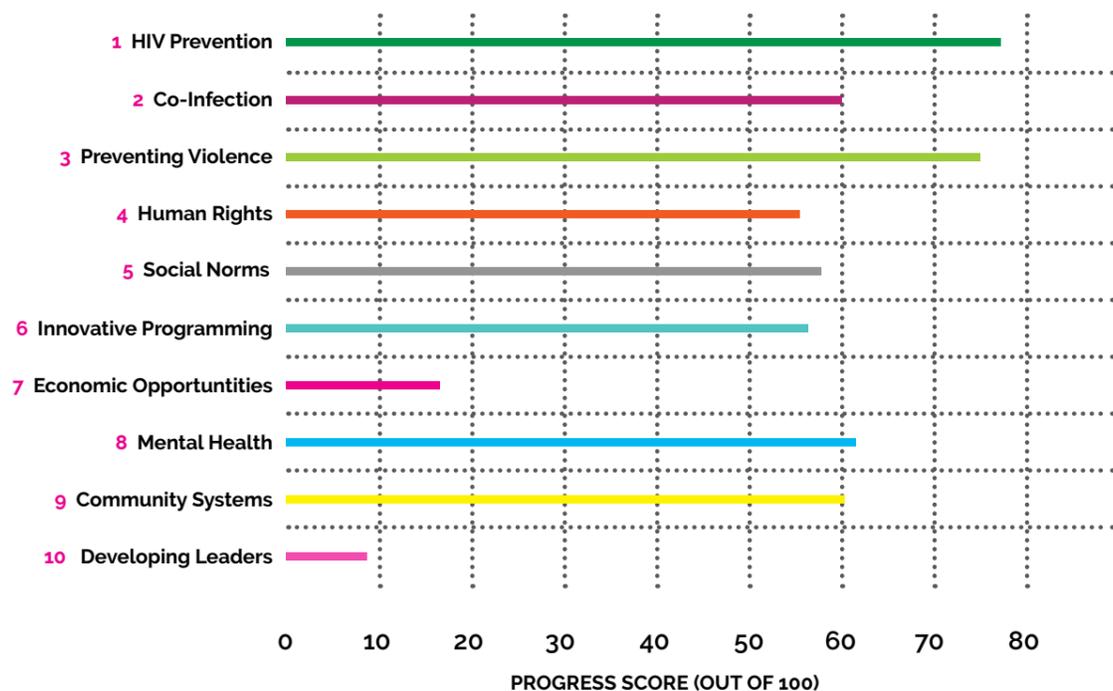
The chart below quantifies the progress made.

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.

PROGRESS TOWARDS THE GLOBAL PLAN OF ACTION



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

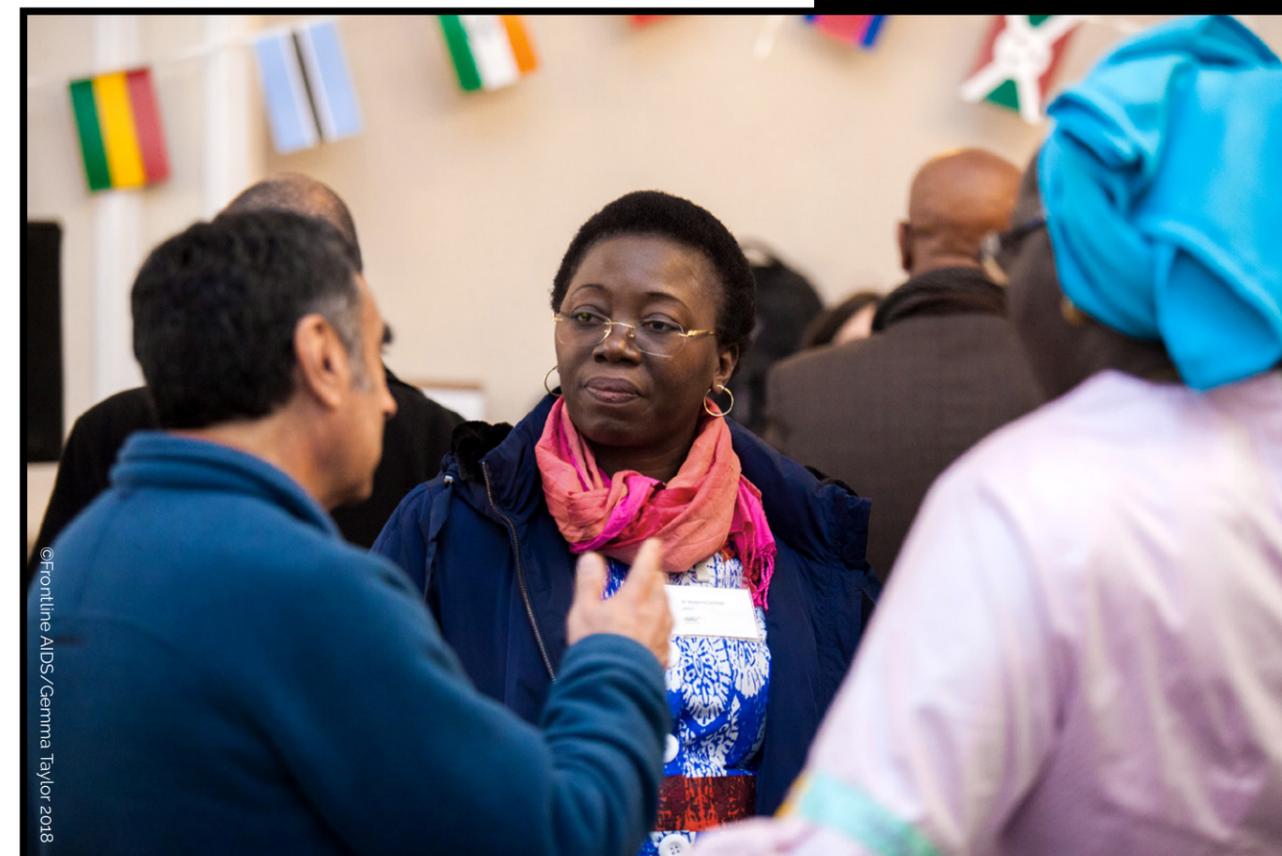
lead the movement to end AIDS, and for power to be located where the greatest impact of AIDS is felt.

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.

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

Despite COVID-19 and the political turmoil of the past few years, our engagement with our partners has never been stronger.



©Frontline AIDS/Gemma Taylor 2018

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 Action**, 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 convener, 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 RESPONSIBILITY

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.

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

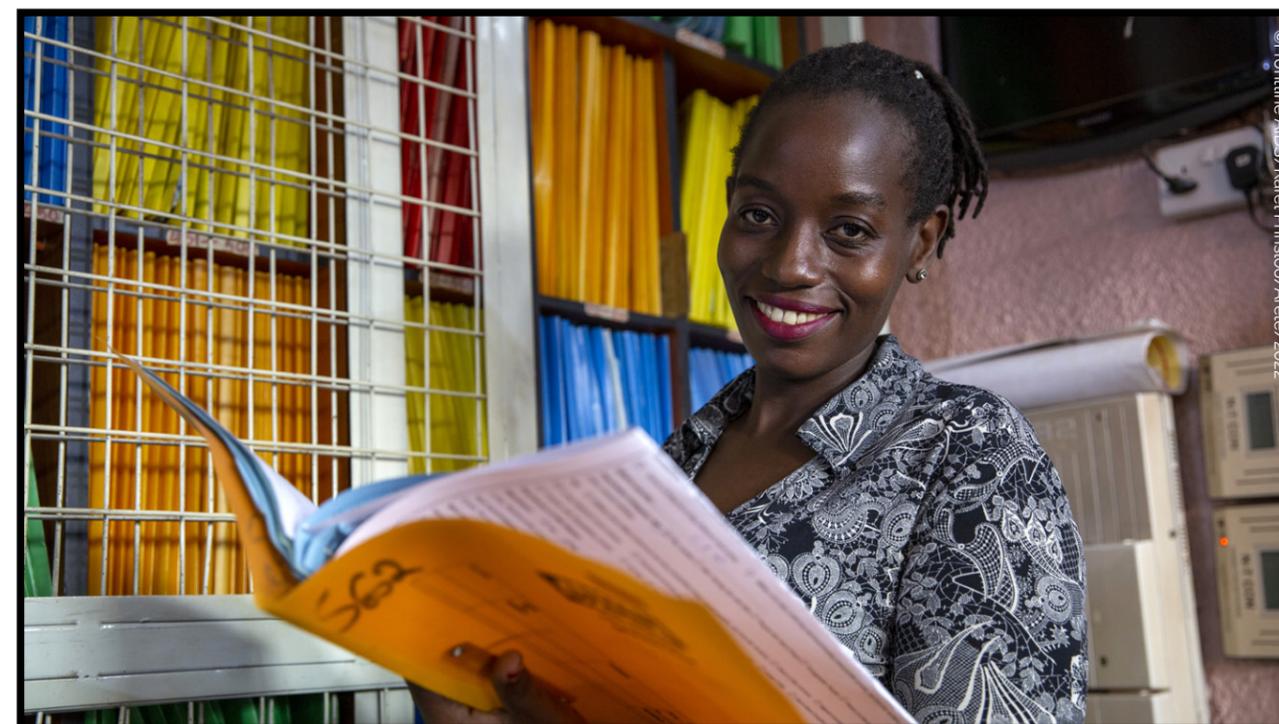
Development work today is increasingly characterised by partnerships at multiple levels. For NGOs in the Global South, in the past these partnerships have to a great extent been driven by global agendas, which are pushing northern NGOs to work a lot more with local actors.

“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.



Alive Medical Services has been on the frontline of sustaining services throughout the COVID-19 pandemic

LEARNING AND REFLECTION



©Frontline AIDS/Rahul Tiwari 2021

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.

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.





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.



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 earned 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

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
Chair

8th June 2022

ACCOUNTS FOR THE YEAR TO 31 DECEMBER

2021

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 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.

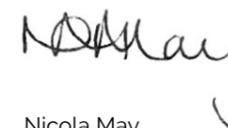
Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance 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 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.

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)	
<i>Unrestricted grants (details below)</i>					
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	International Technical Assistance	Salaries	Support Costs	2021 Total	2020 Total
	\$000	\$000	\$000	\$000	\$000	\$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	Unlock Barriers	Invest in Solutions	Build a Sustainable Future	Partnership and Civil Society Strengthening	Evidence for Impact	Innovation	2021 Total	2020 Total
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$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			
				Assets \$000	Liabilities \$000	Funds \$000
South Africa	International HIV/AIDS Alliance South Africa	02 August 2018	31 December			
USA	Frontline AIDS USA Inc	04 June 2019	31 December			
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 \$000
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	2020 \$000
	Land and buildings	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)	
<i>Unrestricted grants (details below)</i>		7,069			
<i>Other unrestricted grant income</i>					
<i>Total grant income</i>		7,069			
<i>Other unrestricted income</i>					
<i>Total incoming resources on general fund</i>		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

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

COMMITTEES

(A) Accreditation Committee
(F) Finance and Audit Committee
(M) Membership Committee
(P) People and Reward Committee

CHAIR

Kevin Moody (until 17 June 2021)
Joan Nyanyuki (from 08 June 2022)
Maya Mungra
Nana Poku
Pauline Hayes

INDEPENDENT MEMBERS

Ian Goodacre
Robert Hardy
Anuar Luna

COMMITTEES

F
F
A

FRONTLINE AIDS GLOBAL PARTNERSHIP MEMBERS

Rokhaya Nguer	A
Soe Naing	A
Flavian Rhode	A

EXECUTIVE DIRECTOR

Christine Stegling

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