

HIV, HUMAN RIGHTS & JUSTICE



**20
22**

REPORT AND ACCOUNTS



ABOUT FRONTLINE AIDS

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

As a result, 1.5 million people contracted HIV in 2021 and 650,000 died of an AIDS-related illness.

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

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Registered charity number
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Design: HD design

Cover photo: ©Frontline AIDS/
Diego Ibarra Sánchez/2023

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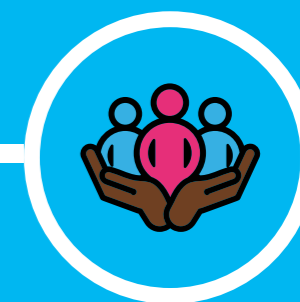
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LETTER FROM OUR CHAIR



The Universal Declaration of Human Rights, adopted 75 years ago out of the ashes of the Second World War, was founded on the belief that every person has fundamental rights that should be universally protected. In 2022, from Ukraine to Uganda to the United States, those rights were under attack. And it is the people who are already marginalised who are bearing the brunt of the impact.

HIV and human rights are inextricably linked. Stigma and discrimination, inequality and violence against women and girls, denial of sexual and reproductive health and rights, misuse of criminal law, and punitive approaches remain among the main barriers to an effective HIV response.

Globally, the number of new HIV infections dropped only 3.6% between 2020 and 2021. This is the smallest annual decline in new infections since 2016, with Eastern Europe and Central Asia, the Middle East and North Africa and Latin America all seeing annual increases over the past decade. Despite only comprising 5% of the population, marginalised people — including men who have sex with men, transgender people, sex workers and people who use drugs — and their intimate partners make up 70% of new infections globally.

Targeting marginalised members of society with HIV services is particularly challenging, given policies in many parts of the world that harshly criminalise those communities most impacted by HIV. These are laws that not only violate human rights but are impossible to enforce without undermining the values of democracy and good governance.

In 2022 we witnessed further erosion of the rights of women when in June, the US Supreme Court overturned the 1973 Roe vs. Wade legal ruling. This has far-reaching consequences on sexual and reproductive health for the

rest of the world and for the rights, hopes and futures of girls and women. This is of particular concern in sub-Saharan Africa, where fundamentalist religious groups are gaining influence, at a time when adolescent girls and young women are twice as likely to be living with HIV as their male counterparts.

Despite the enormity of these challenges, we witnessed the incredible resilience of communities and our partners, who continue supporting HIV programming and broader community responses. HIV doesn't exist in a vacuum and it is critically important to strengthen the communities, institutions and systems that protect our rights in the context of existing human rights threats, anticipated future pandemics and humanitarian emergencies. We must continue to promote innovative solutions to aid resilience and preparedness.

We call upon governments, multilaterals, donors and civil society to work alongside marginalised communities to take a stand against the laws that criminalise their innate qualities, their health status and their lives.

In 2022, Frontline AIDS said goodbye to our Executive Director Christine Stegling, following her appointment to UNAIDS in January 2023. UNAIDS is a vital partner in Frontline AIDS' work, and we are confident that Christine's expertise and skills will continue to make a real impact for marginalised people. We are grateful to Acting Executive Director Lois Chingandu for her vision and steadfast leadership during this period of transition.

While change brings challenges, it also creates opportunities for growth and development. With a new executive director taking the helm in 2023, we are excited for the vision and energy they will bring to achieving our mission to end AIDS by 2030.

Despite all the changes that last year brought, I am incredibly proud of what we have achieved. In 2022, our partnership reached more than 10.8 million people and worked with 1,163 community-based organisations around the globe.

As a global partnership that is open to everyone, we can only do what we do – and achieve what we want to achieve – by working with partners, from grassroots community groups to national governments in over 60 countries. Our partners drive change where it matters, shaking up the status quo and making a noise on issues the world often chooses to ignore.

Thank you for standing alongside us.

Professor Nana Poku
Chair of the Board of Trustees

Psychologist Haida Delbani provides counselling and free HIV tests at her clinic in Beqaa Valley, Lebanon



STRATEGIC REPORT

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 our partnership, connecting and convening organisations and galvanising action on AIDS by identifying and fostering innovation, sharing knowledge and learning, building sustainable community systems, delivering community-led programmes and maximising the effectiveness of the partnership (referred to throughout this report as 'the Frontline AIDS partnership', 'the global partnership' or simply 'the partnership').

WHY WE EXIST

Our vision is a future free from AIDS for everyone, everywhere. Around the world, millions of people are denied HIV prevention, testing, treatment and care. As a result, 1.5 million people contracted HIV in 2021 and 650,000 died of an AIDS-related illness.

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

WHO WE WORK WITH

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

WHERE WE WORK

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



Frontline AIDS staff in Brighton in October 2022

WHAT WE DO

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

HOW WE WORK: OUR PARTNERSHIP

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

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

[more about our partnership, see page 10 - 15.](#)

FRONTLINE AIDS CONVENES, CONNECTS AND CATALYSES THE GLOBAL PARTNERSHIP TO:

- ▶ **Galvanise action on the complex intersections of HIV, COVID-19, mental health, economic justice, climate justice, sexual rights, gender and racial equality among the most marginalised communities in some of the most hostile environments worldwide, leveraging our global position to amplify their power.**
- ▶ **Deliver bold, innovative solutions on the many barriers that prevent progress on ending AIDS – including COVID-19, poverty and mental health – by connecting partners to funding, increasing their influence in global policy spaces, and creating the links that make resources go further for long-lasting change.**
- ▶ **Strengthen community health systems and civil society organisations to adapt and deliver large-scale HIV and health programmes, respond to emerging pandemics, mitigate the impacts of COVID-19 on the marginalised people who are marginalised and advocate for more effective and just national health responses.**

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

OUR COMMITMENT TO BECOMING AN ANTI-RACIST ORGANISATION

We recognise that becoming an anti-racist organisation is a journey. In 2022, we continued to hold ourselves accountable and work towards this goal, recognising the need for systemic change.

We continued to build a common understanding of how racism impacts our lives – personally and professionally – and opened up spaces for people to have conversations about race and racism, and to feel confident in doing so. In 2022, Frontline AIDS conducted an anti-racism survey to evaluate staff experiences of the Dialogues and Courageous Conversations and measure any changes from 2021 in terms of staff understanding, and confidence. The survey findings were consolidated in the *Discovery Report 2022*.

To address these findings, all staff attended dialogues, facilitated by an external consultant, to discuss the findings of the report and anti-racism at both an individual and institutional level. Drop-in learning sessions were also provided for those who wished to increase their understanding of concepts around race and engage in the dialogues with increased confidence.

Key insights from the report include that:

100% of staff are confident that Frontline AIDS' commitment to anti-racism is genuine, compared to 81% in 2021.

89.2% of staff feel more comfortable engaging in conversations on anti-racism with colleagues, compared to 53.1% in 2021.

78.4% of staff have confidence in leadership to create an anti-racist workplace, compared to 49% in 2021.

To ensure that Frontline AIDS is a safe and supportive place to work for all staff and the communities of marginalised people they work with and for, we trained staff members in the UK, South Africa and Lebanon to act as a point of contact for colleagues who require signposting to safeguarding and equality policies.

Staff who identify as Black or a person of colour have a safe-space group, which is a bi-weekly, virtual drop-in session. All staff can access a dedicated anti-racism Teams channel to share reflections and information.

The recommendations outlined in the *Discovery Report 2022* will continue to guide us in our journey to becoming an anti-racist organisation. We remain committed to challenging ourselves, listening, learning, and taking concrete actions to ensure Frontline AIDS is an inclusive and equitable workplace for everyone.

GLOBAL PARTNERSHIP FOOTPRINT 2022

IN 2022 THE FRONTLINE AIDS GLOBAL PARTNERSHIP¹:

REACHED OVER 10.8 MILLION PEOPLE WITH SEXUAL AND REPRODUCTIVE HEALTH AND RIGHTS INTERVENTIONS (54% FEMALE, 45% MALE, 0.5% NON-BINARY)

10.8 MILLION

PROVIDED FINANCIAL OR TECHNICAL SUPPORT TO 1,163 COMMUNITY-BASED OR COMMUNITY-LED ORGANISATIONS

1,163



¹ The figures presented here are based on data reported by 41 partner organisations and Frontline AIDS

TOGETHER WE ARE STRONGER THE POWER OF PARTNERSHIP



The Frontline AIDS partner meeting, co-hosted with LVCT Health, in Nairobi, Kenya in November 2022

TOGETHER WE ARE STRONGER THE POWER OF PARTNERSHIP

→ The fight to end AIDS by 2030 needs a truly global response. Through our partnership of committed leaders, implementers and activists, we drive change to end inequalities and ensure marginalised people have access to the services they want and need.

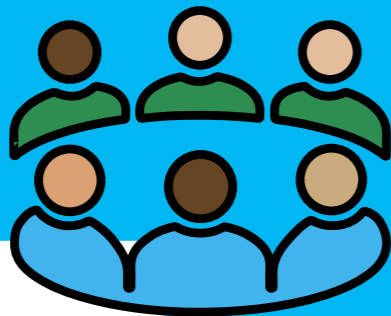
Our engagement with partners has never been stronger. It is truly a partnership built on solidarity and a common purpose, and we will continue to transfer power and resources to our partners in other regions while actively challenging racism within our own organisation and in the development sector.

Establishing the Frontline AIDS' Partnership Council, a steering committee made up of 11 Strategic and Associate Partners, has taken this transfer of power one step further. The Partnership Council oversees the quality, effectiveness and further evolution of the Frontline AIDS partnership, enabling us to grow and expand to new countries and areas of expertise.



"Frontline AIDS has played a critical role in bringing together organisations that implement similar programmes to learn from one another. Frontline has continuously identified opportunities to plug in partners and platforms for advocacy."

→ Dr Lilian Otiso, LCVT Health, Kenya



"We are extremely grateful for a meaningful and great partnership with Frontline AIDS. It is really doing development differently, engaging partners in decision making and finding solutions together."

→ Dr Pasquine N. Ogunsanya, Alive Medical Services, Uganda



"Our relationship started in 2004 and we have learnt a lot since then. What's different about Frontline AIDS compared with other organisations is they really support their partners to grow. As well as teaching their partners, they open up opportunities for them. They also listen to the challenges their partners face and they try to find the solutions, or the opportunities that will lead to solutions."

→ Nadia Badran, SIDC, Lebanon



"We have been working together for more than 25 years and the partnership is very important to us. We are a strong network of more than 60 organisations from around the world, with the same dream to end AIDS by 2030. We have different areas of expertise. It means that if I don't have experience of a specific aspect of good practice there might be someone else, in Ecuador or Ukraine for example, who does. Through partnership we can support each other and we can share our experience and processes with stakeholders, including government."

→ Choub Sok Chamreun, KHANA, Cambodia

"There has been so much significant learning and innovation through this partnership. There's no substitute for collective working – and this Partnership Council brings us together. We can see that people from different regions are often having similar problems and we can work together to solve them, sharing our insight and understanding."

→ Dr Sunil Mehra MAMTA, India



"It's important to be a part of the partnership to show the reality and improve the conditions in which sex workers work, as currently sex work is a risk. The support from Frontline AIDS to show this reality is welcome. Financial and political support is important and having a partnership organisation behind you gives you legitimacy."

→ Maria Lucila Esquivel, Redtrasex, Latin America

INTRODUCTION

Our focus in 2022 has been on four key areas, which are at the core of our mission to end AIDS by 2030:

- ▶ ADDRESSING THE CRISIS IN HIV PREVENTION
- ▶ SAFEGUARDING HUMAN RIGHTS: COMMUNITIES ON THE FRONTLINE
- ▶ BREAKING DOWN BARRIERS THROUGH INNOVATION
- ▶ BUILDING A SAFE AND SUSTAINABLE FUTURE

In this report, we will provide updates on our efforts and those of the Frontline AIDS partnership in each of these areas and highlight the significant developments that have taken place in 2022.



Frontline AIDS / Tony Kawinbe/Areter / 2020



Frontline AIDS / Keoma Zec / 2020

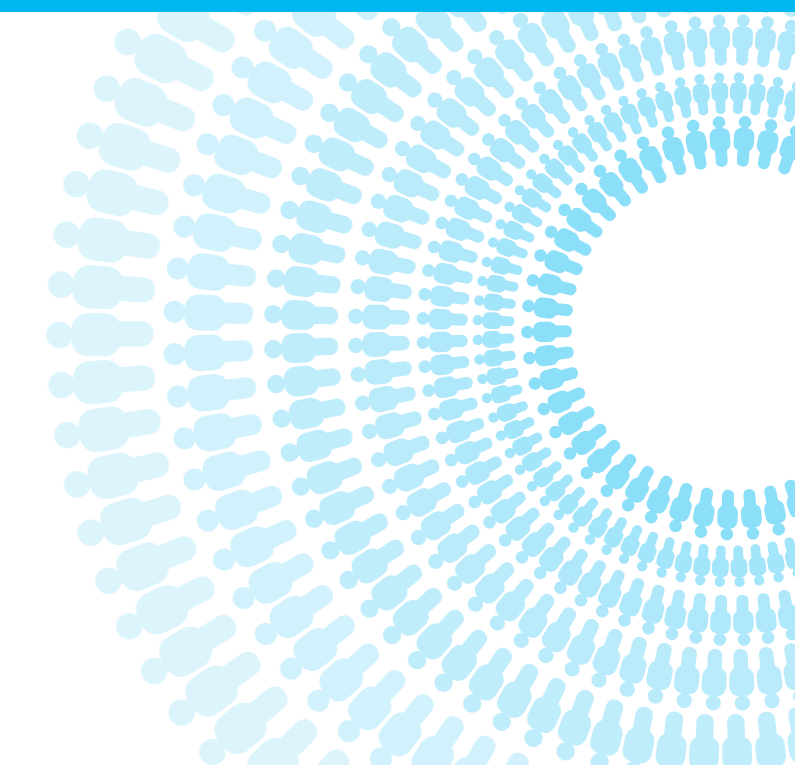
ADDRESSING THE CRISIS IN HIV PREVENTION

The epidemic is not over – far from it. Data in 2022 revealed that 1.5 million people acquired HIV the previous year, one million more than the global target.² Women and girls accounted for 49% of new infections, rising to 63% in sub-Saharan Africa.

These figures make it clear. Despite progress over the past decade in many parts of the world, we continue to face a crisis in HIV prevention.

WHAT WERE SOME OF THE CHALLENGES WE FACED IN 2022?

- ▶ **CRIMINALISATION OF MARGINALISED COMMUNITIES,** which stops many people from accessing HIV prevention services.
- ▶ **A GLOBAL BACKLASH AGAINST THE RIGHTS OF WOMEN AND LGBTQ+ PEOPLE,** driven by conservative populists and set against the backdrop of the overturn of Roe vs Wade. This remains a huge stumbling block to comprehensive sexuality education (CSE), access to abortion, contraception, gender equality and adolescent health –all of which affect HIV prevention.
- ▶ **A LACK OF AWARENESS OF THE IMPORTANCE OF CSE FOR HIV PREVENTION,** compounded by opposition from fundamentalist religious groups.
- ▶ **LIMITED AND RESTRICTED FUNDING.** The long-term impacts of the COVID-19 pandemic continue to squeeze domestic budgets, and donors face competing priorities, such as the war in Ukraine and other humanitarian crises. Investment in HIV prevention is now declining in some countries. Such environments compromise the affordability of new prevention technologies (see boxed section).



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² UNAIDS (2022). *In Danger: UNAIDS Global AIDS Update 2022*. Geneva: Joint United Nations Programme on HIV/ AIDS.

HOW IS FRONTLINE AIDS AND THE PARTNERSHIP MAKING A DIFFERENCE?

Holding governments to account

Frontline AIDS has not only sounded the alarm with donors and governments but transformed this concern into action. As a result of our collective advocacy work, there has been a marked shift in the prioritisation of prevention by critical actors in the global HIV response.

In 2022, Frontline AIDS worked with community-based organisations in seven countries to develop country-specific milestones under the HIV Prevention Road Map 2025. These milestones were discussed with National AIDS Councils to include in new or updated plans that hold governments responsible for progress. This is an important step which will enable advocates to monitor progress more effectively and hold their governments to account.

Advocacy towards national governments continued throughout 2022 with a focus on access to pre-exposure prophylaxis (PrEP) lowering the age of consent, providing comprehensive sexuality education (CSE) in schools, amending clinical guidelines and addressing structural barriers. With the support of Frontline AIDS, partners in South Africa influenced the government's multi-sectoral strategies for young women and girls to address South Africa's gender-based violence epidemic. Partners also continued to advocate for the decriminalisation of sex work which, if passed, will be a first for Africa.



© Merci Niyibeshaho
Merci Niyibeshaho is a youth advocate in Kenya working to challenge the social norms that exclude young women from decision making spaces



©IPM

NEW PREVENTION TECHNOLOGIES

There are more ways than ever to prevent HIV, including **post-exposure prophylaxis (PEP), pre-exposure prophylaxis (PrEP), microbicides and HIV treatment-as-prevention**, while vaccines are still being explored. Investments in developing and rolling out such new technologies are key to reducing HIV globally. Frontline AIDS is working with partners, supporting advocacy efforts to make these technologies more widely available, accessible, and affordable.

- **The dapivirine ring** is the world's first, woman-controlled, long-acting prevention tool. It was recommended by the WHO in January 2021 and has received regulatory approval in Lesotho, South Africa and Zimbabwe. It is currently under regulatory review in Botswana, Kenya, Malawi, Namibia, Rwanda, Tanzania, Uganda, and Zambia.
- **Cabotegravir-LA (CAB-LA)** is a new form of long-acting PrEP that is injected intramuscularly every two months to prevent HIV. It was recommended by the WHO in 2022 and has received regulatory approval in Australia, the United States and Zimbabwe. It is currently under regulatory review in Botswana, Brazil, Kenya, Malawi, Namibia, Rwanda, South Africa and Uganda.
- Frontline AIDS is working with partners on consistent messaging on undetectable = untransmittable (U=U) and the importance of treatment for preventing new HIV infections. There are significant gaps in access to viral load testing in some countries, so we are working with partners to advocate nationally to change this, and to promote U=U messaging and increase adherence support.
- With the WHO soon releasing revised PEP guidelines, Frontline AIDS will work with partners to advocate for the uptake of, and adherence to, PEP as an HIV prevention method.

Driving equitable access to new HIV prevention technologies

In 2022 we continued discussions with the AIDS Vaccine Advocacy Coalition – a major player in the HIV prevention space – to formalise a partnership that focuses on the Global Prevention Coalition and the roll-out of new prevention technologies (NPTs).

Our partners called for more information on the dapivirine ring, so we hosted calls to increase understanding and share learnings about this tool. This helped our partners broaden access to NPTs in 2022. Following regulatory approval in South Africa and Kenya, advocacy from NACOSA and LVCT Health resulted in the dapivirine ring being included in PrEP guidelines in both countries, while ongoing advocacy efforts by Alive Medical Services (AMS) and others led the Ugandan Government to approve the use of the ring. We've also developed a closer relationship with the Population Council, the body responsible for overseeing regulatory approval and roll-out of the ring, to look at how this tool can be integrated into existing SRHR services.

Long-acting injectable cabotegravir (CAB-LA) is another potential game-changer as it offers a safe and highly effective additional PrEP choice. We joined UNAIDS and civil society partners to urge ViiV, the pharmaceutical company that produces CAB-LA, to reduce the cost of the medication for marginalised populations. In response, ViiV announced in July that it would create a patent pool for CAB-LA, which will allow generic manufacturers to produce low-cost versions of the drug. Frontline AIDS will continue to input on ViiV's wider access strategy.

In Malawi, our partner Pakachere has been pushing the government to accelerate access to CAB-LA for marginalised groups most affected by HIV and is working directly with the Ministry of Health to develop protocols so that implementation trials can begin in earnest.

A seat at the table for young people and people most at risk of HIV

Empowered for Change (E4C) are young advocates who are helping to address the prevention crisis. In 2022, they continued to be instrumental in securing positive changes in districts in Kenya and Uganda. In Uganda, there was a marked increase in the reporting of gender-based violence after E4C advocates held community and stakeholder sensitisation sessions, and there was a greater uptake of SRH services in Kenya. In both countries, young people and people from marginalised groups most affected by HIV have been included in district-level health councils and meetings, giving them the power to oversee decisions that impact their health and well-being.

The E4C consortium includes LVCT Health in Kenya, the Uganda Youth Coalition on Adolescent SRHR and HIV (CYSRA) and Public Health Ambassadors Uganda (PHAU). Their successful community-based programme for young advocates is a result of the capacity strengthening and technical support they received from PITCH, a programme we co-led between 2016 and 2020, demonstrating the long-term impact of our support.

In June 2022, Frontline AIDS supported the READY+ consortium to bring together over 100 youth advocates to discuss their priorities ahead of the International AIDS Conference. Y+ advocates used the outcome statement from this meeting to influence the Montreal Youth Force's official Youth Declaration statement. The Frontline AIDS team also supported the development of READY Academy modules on advocacy and CSE, and successfully delivered them to over 30 youth advocates in Johannesburg (for more on the READY Academy, see page 25).

"Continued investment in research is needed to fill the HIV prevention gap for women and give them the options they need to protect themselves from HIV."

→ **Winnie Byanyima,**
Executive Director
of UNAIDS



"CSE has enabled me to make informed decisions and it gives me a level of control over my life, over my body and over my future."

→ **Adek Bassey,**
Youth Advocate, Nigeria



Community-led action on HIV prevention

Frontline AIDS is among a handful of civil society organisations (CSOs) recognised as experts by the Global Fund. This ensures the views and experiences of marginalised communities are heard at global level. We have helped create key performance indicators (KPIs) to monitor the implementation of the Global Fund's new strategy, and contribute to technical teams for HIV prevention, community systems strengthening and community engagement and leadership. With our partner organisations we also provided expert input to help develop the Global Fund's technical guidance for the upcoming grant cycle (New Funding Model 4) on key populations, adolescent girls and young women and community system strengthening.

In response to the gaps in Global Fund reporting on community responses, Frontline AIDS co-led the development of KPIs to measure community contribution. We also provided an expert, holistic view on the progress countries are making to build mature systems to measure and integrate community responses. This was the first time the Global Fund introduced a KPI on community systems and responses, and it's a significant first step.

Throughout 2022, Frontline AIDS worked with Lambda and TRANSformar to conduct a rapid assessment of transgender people in Mozambique. This has led to a package of services for transgender people being developed and implemented for the first time in the country, which has been funded through Global Fund grants.

Bringing community voices to the global stage

We engaged UN agencies, global institutions and regional bodies in 2022 and urged them to listen to the experiences of communities most affected by HIV and take action on the HIV prevention crisis.

In 2022, we successfully put forward Martha Clara Nakato, a youth advocate from Uganda, to the UNAIDS Programme Coordinating Board NGO delegation. The delegation plays a key role in setting the agenda and making decisions that guide our shared work. Martha was able to persuade the delegation to support a final decision point on CSE – the first time this had ever been achieved.

Frontline AIDS met with the regional director of UNAIDS in Johannesburg, to present compelling evidence on accountability and discuss ways we can work together to achieve country HIV Prevention Road Maps in each East and Southern African (ESA) nation. Following that meeting, each UNAIDS country office in the region worked with our coalitions and partners, resulting in greater country-level engagement led by civil society organisations (CSOs).

We also strengthened our relationship with UNESCO and co-hosted the first online global symposium on CSE with youth advocates from eight countries.

SAFEGUARDING HUMAN RIGHTS: COMMUNITIES ON THE FRONTLINE

Criminalisation, stigma and discrimination stop people from accessing lifesaving HIV services. For as long as these things exist, marginalised communities most affected by HIV are best placed to monitor the rights-related barriers to services they experience. Marginalised communities must be enabled to collect data and have a say in the decisions that affect them, rather than relying solely on external rights recording mechanisms that may not have the same level of contextual knowledge. Community-led monitoring (CLM) systems are effective because they use local knowledge and leadership to successfully implement human rights-based monitoring programmes. They are trusted by people who are marginalised because they have strong connections within these communities.



WHAT WERE SOME OF THE CHALLENGES WE FACED IN 2022?

- ▶ **A RISE IN ATTACKS ON LGBTQ+ PEOPLE,** particularly in Eastern Africa, where anti-rights rhetoric is often used as a political tool by leaders during election times.
- ▶ **HUMAN RIGHTS ABUSES PERPETRATED BY STATE-ACTORS** acting in line with criminalisation legislation and policy.
- ▶ **THE CHALLENGE OF SCALE-UP.** The levels of Global Fund funding for CLM will either be maintained or reduced. This means scale-up is unlikely to be achieved in any country, unless countries commit more funding through their domestic resources and national grants, or funding is found elsewhere.



© Frontline AIDS/Pretty Boy/PhotoVoice/2018

"We are born equally. We do not choose our sexuality or who to love. Being gay is not the disease, hate is." Nigeria.



© Frontline AIDS/Steven Chikosi/2020

HIV TRANSMISSION DECRIMINALISED IN ZIMBABWE

Criminalising HIV transmission is ineffective and discriminatory, and it undermines efforts to prevent HIV infections.

Youth advocates ZY+ were part of the core advocacy team that made this happen. The aim of this coalition is to create space for Zimbabwean civil society to act as a watchdog and respond to gross rights violations of marginalised communities most affected by HIV. As part of this advocacy campaign, ZY+ also worked with the National AIDS Council, the Ministry of Health and Child Care, the Ministry of Justice, Legal and Parliamentary Affairs, and the Zimbabwe National Network of People Living with HIV to create a more people-centred approach to the HIV response. With support from the READY+ consortium, ZY+ effectively documented young people's lived experiences, collected data to inform advocacy and continuously engaged policy and decision-makers to build evidence. All of this helped forge a path to decriminalisation.

➔ **OUTCOME:** In 2022, in a historic move, Zimbabwe's parliament overturned the law that criminalised HIV transmission.

RIGHTS, EVIDENCE, ACTION - REACT

We are expert at providing tools for practical human rights and HIV work, including developing monitoring tools for human rights violations and supporting and implementing human rights and HIV programmes at scale.

In 2014, we developed a unique community-based human rights monitoring system called Rights Evidence Action (REAct). Since its inception, 272 organisations in 36 countries have used REAct to record data about human rights violations, and provide and refer people to health, legal and other public health services. REActors are community members trained to listen and document information from people who have experienced rights violations, enter it into a centralised data system (DHIS2) on a smartphone, tablet or computer and refer people to other services if they need them. The data collected is analysed every month and used for advocacy action. This data plays a key role in informing human right-based HIV policy and programming at national, regional and international levels.

The majority of CLM focuses on experiences in service facilities e.g. customer satisfaction. This is important for identifying key barriers to HIV service access and continuity at the facility level and deploying innovative solutions to address these barriers.

However, Frontline AIDS takes a complementary approach, with a focus on capturing occurrences of stigmatising and discriminatory behaviours against key and marginalised populations, articulated as violations of human rights. REAct also captures those violations that are perpetrated by others outside health care facilities in places including but not limited to:

- the workplace
- the home
- schools
- community settings
- other public service facilities – immigration, police

Frontline AIDS partners provide a response to these cases of human rights violations, for example health, legal and gender-based violence services.

HOW IS FRONTLINE AIDS AND THE PARTNERSHIP MAKING A DIFFERENCE?

Emergency and ongoing human rights responses

Responding quickly to discrimination and violence is critical for a rights-centred HIV response. It helps prevent transmission and generates evidence to inform access to justice and wider advocacy. In 2022, as communities continued to feel the impact of COVID-19 and of anti-rights movements, mechanisms for emergency response were needed more than ever.

Our Rapid Response Fund (RRF) has been providing emergency grants since 2016, supporting LGBTQ+ people who are facing human rights abuses to continue accessing HIV services in times of crisis. Frontline AIDS recently received a grant from the Elton John AIDS Foundation to continue to tackle structural barriers and to expand community-led human rights monitoring. In 2022, Frontline AIDS was able to provide emergency response grants to 16 organisations in 10 countries.

The localisation of in-country emergency responses also got underway in five countries and with seven organisations across Africa.

In South Africa, there is a growing recognition that people from marginalised communities who report human rights violations need access to justice. In the absence of access to justice, people are unable to have their voice heard, exercise their rights, challenge discrimination, or hold decision-makers accountable. Findings from the REAct project implemented by the AIDS Foundation for South Africa (AFSA) showed there were insufficient funds to make this happen. As a result, the Global Fund and the South African Country Coordinating Mechanism (CCM) agreed to increase funding so that marginalised people who report human rights violations through REAct can access justice.

"When it comes to sexual violence, there's a time factor that is really critical. You want to get them as early as possible to a facility to get PrEP, to gather evidence (...) If a response is not provided within the first 72 hours, that can be detrimental to the well-being of the survivor and their chance at getting justice."

→ **Toyin Chukwodozie,**
Executive Director of EVA, Nigeria



Strengthening our global advocacy presence

In 2022, we proactively grew our expertise on translating the data collected through REAct and the Rapid Response Fund (RRF) into effective advocacy that achieves change, nationally and globally.

In conjunction with our partners Alliance for Public Health (APH) in Ukraine and Gender Dynamix and AFSA in South Africa, we developed *Protectors or Perpetrators?*, a report based on REAct data which lays bare how unlawful policing impacts on human rights, access to justice and the HIV response as well as the resilience and courage of marginalised people and communities in the face of persistent stigma, discrimination and violence. The report sets out six actions for key duty bearers that are critical to ending unlawful policing practices against people living with HIV and marginalised communities, and dismantling the wider human rights barriers that are damaging the HIV response.

Following a submission to the Office of the High Commissioner for Human Rights, which sought to emphasise the need for donors and governments to prioritise and bolster investment in CLM systems, we were pleased to see recommendations to support community-led human rights monitoring systems in the subsequent UN High Commissioner for Human Rights report.

Frontline AIDS also made a successful submission to PEPFAR's Health Equity dialogue. Our partners secured language on community-led monitoring (CLM) to include prevention and human rights monitoring in a set of recommendations to transform service delivery for communities most affected by HIV.

TOWARDS POLICY CHANGE AND THE DECRIMINALISATION OF DRUG USE IN MOROCCO

Stigma and discrimination against people who use drugs is widespread in Morocco, including psychological and physical mistreatment by police officers.³

In Morocco, people incarcerated for drug offences make up 69% of those in pre-trial detention. For many years, harm reduction organisations have been advocating for drug use to be decriminalised and seen as public health issue rather than a criminal act. In 2022, through many programmes and interventions and a contribution from the Global



Using REAct to advocate for policy and programming reforms

Throughout 2022, our partners were increasingly strengthening evidence about human rights barriers to inform their own programming and advocate for policy and programming reforms.

- **SIDC in Lebanon analysed its REAct data and used it to set priorities, including making recommendations for policy reforms to address evidenced human rights violations**
- **NESS in Tunisia conducted the first quantitative study on migrants' access to healthcare services in the country, with support from the Global Fund Country Coordinating Mechanism and other national stakeholders. The study led to an advocacy note being developed on how to improve the access of people from vulnerable migrant groups to HIV prevention, care and human rights support services**
- **BONELA used 2022 REAct data to inform the finalisation of the organisation's 2022-2025 strategic direction in human rights programming and advocacy work on a national, regional and global scale**
- **CYSRA and PHAU in Uganda, BONELA in Botswana and LVCT Health in Kenya used their REAct data to sensitise state perpetrators of rights violations, such as healthcare providers and police officers, and to engage in legal literacy dialogues with community members on critical issues**
- **Data analysed from the E4C programme by LVCT Health in Kenya found multiple cases of child marriage. In response, LVCT Health held community dialogues to explore the issue further and hopes to develop a programme to reduce child marriage as a result.**

Fund-supported Nadoum programme, harm reduction organisations have taken advantage of the introduction of the new cannabis production law. The law legalised the medicalised and industrialised use of cannabis and is being used as an entry point to work towards the decriminalisation of all drug use. They have been working closely with various law enforcement agencies in this effort.

→ **OUTCOME:** As a result of the work done by harm reduction organisations in Morocco, there is evidence of a positive relationship between law enforcement and civil society organisations (CSOs). Now, when the police arrest someone with drugs, they reach out to harm reduction organisations to confirm if the individual is a beneficiary of their services. If confirmed, the individual is immediately released without bail. Harm reduction organisations in Morocco plan to work with law enforcement and other stakeholders to establish this approach as official policy. The ultimate goal is to ensure that the human rights of people who use drugs are protected, both in practice and in policy.

Strengthening our technical assistance role to support partners

In 2022, the REAct gender module that was developed in 2021 was integrated into the wider REAct training curriculum. This means that gender considerations are no longer treated as a separate topic but are included in the general training. The updated curriculum was piloted in Lebanon and Jordan, and the feedback received from this testing was incorporated into the curriculum's final version.

With our partners, we also conducted a pilot data-quality audit to examine and ensure the accuracy and reliability of the REAct data that is collected and stored on the Frontline AIDS' data management and reporting system. The audit involved identifying the strengths, areas for improvement and best practices of each organisation and making recommendations on how to maintain high-quality data. This was carried out with E4C partners⁶.

We facilitated a learning and sharing workshop and created a 'good practice brief' for community-based and community-led organisations. These tools have empowered community organisations to document and share knowledge on community responses to HIV-related human rights emergencies and to gain insights and share learning from across the Frontline AIDS partnership. We also included donors and other supporters of this work in this event to share information on emerging practices and experiences to help shape the future of HIV-related human rights programming.

"A community-led response puts the people at the centre – not only as beneficiaries but as masters of their own destiny with the requisite knowledge of what they need to get out of that situation"

→ **Sanele Sibiya,**
Executive Director,
The Rock of Hope,
Eswatini



³ Ounnir, A. (2011). https://plateforme-elsa.org/wp-content/uploads/2014/03/Rapport_UD_droit_Maroc.pdf (Report on drug use and the law in Morocco), Casablanca: Association de lutte contre le Sida.
⁴ Tinasti, K (2022). Toward the Emergence of Compulsory Treatment for Drug Use in Morocco? Health and Human Rights Journal <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC9212831/#r1>
⁵ Namely Association de Lutte Contre le Sida (ALCS), the National Association for Drug Harm Reduction of Morocco (RdR-Maroc) and Association Hasnouna (AHSUD)
⁶ LVCT Health (Kenya), PHAU (Uganda) and CYSRA (Uganda), plus REAct Botswana (implemented by BONELA), REAct South Africa (implemented by AFSA) and REAct Senegal (implemented by Alliance Nationale des Communautés pour la Santé).

BREAKING DOWN BARRIERS THROUGH INNOVATION

Innovation is at the heart of how the Frontline AIDS global partnership is working to end AIDS by 2030. Our global partnership is continually exploring, adapting and evolving the way we work to break down the multiple and often intersecting barriers experienced by marginalised people most affected by HIV. It requires courage to try something new, to do things differently and to persevere with what really works. But by focusing on innovation and taking a person-centred approach, we can build a stronger and bolder HIV response.

WHAT WERE SOME OF THE CHALLENGES WE FACED IN 2022?

- ▶ **THE COMPLEX CHALLENGES THAT MANY YOUNG PEOPLE FACE,** related to mental health, relationships, HIV treatment, contraceptive choices, and stigma, leading to rising HIV infections.
- ▶ **ECONOMIC HARDSHIP,** driven by Russia's invasion of Ukraine and the enduring impact of the COVID-19 pandemic
- ▶ **THE GROWING IMPACT OF CLIMATE CHANGE**

HOW IS FRONTLINE AIDS AND THE PARTNERSHIP MAKING A DIFFERENCE?

The Innovation Hub

Frontline AIDS designs and generates evidence about innovative approaches, so that lessons can be applied at scale within our partnership, by national governments, donors and other civil society actors. Innovation can take the form of a new action. Or it can be a new way of scaling up an existing intervention, making it more effective or adapting it to new contexts, in new combinations or for different populations.

The Innovation Hub is an online platform, which was developed to enable partners, civil society organisations, (CSOs) governments and donors to share learnings and profile pioneering projects happening in the HIV space today. It was officially launched in November 2022 in collaboration with strategic partners NACOSA from South Africa and LVCT Health in Kenya. The hub currently features 58 innovations from 30 partners.

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



"The Innovation Hub is exciting because it really showcases the work that's happening across the globe. You have this network of partners who are identifying the challenges and are responding to them – and then communicating their responses to others, so the learning continues"

→ Yolaan Andrews, Key Populations Programme Manager, NACOSA, South Africa



"In March 2020 we set up online mental health support when Covid-19 meant we couldn't support our beneficiaries in person. Today, we deliver around 800 sessions each month and the demand for this service is still rising."

→ Nadia Badran, Chief Executive, SIDC, Lebanon

READY Academy: training tomorrow's leaders

Young people are the driving force of the READY movement. We use an innovative, youth-centred model to identify adolescents and young people then train them as peer supporters and advocates, and it is these young people who drive the programme at individual, community, health facility and government/policy levels.

In 2022, Frontline AIDS launched the READY Academy, which in its first year strengthened the capacity of 26 promising young advocates whose lives are affected by HIV. Being part of the READY Academy has enabled these youth advocates to make vital connections and build movements. All are working on global advocacy issues aligned with important SRHR strategies, such as the UNAIDS Global AIDS Strategy,

the regional Embassy of the Kingdom of the Netherlands SRHR strategy, the Southern African Development Community SRHR Strategy and the ESA Commitment.

The first in-person group of advocates chosen for the academy was selected from countries in Southern Africa, with priority given to young leaders from Angola, Eswatini, Tanzania, Malawi, Mozambique, Zimbabwe, Zambia and South Africa. An evaluation of their experience found that the young advocates' knowledge significantly increased after taking part.

But this is just the beginning. In the years to come, the READY Academy will be a crucial tool in fostering a network of highly-skilled, highly motivated young people working towards critical global advocacy issues.

THROUGH THE READY PROGRAMME, WE HAVE REACHED OVER 36,000 ADOLESCENTS AND YOUNG PEOPLE LIVING WITH HIV, THROUGH EVIDENCE-BASED INTERVENTIONS.

"My life has changed for the better [since becoming involved with READY+] because now I'm recognised and meaningfully engaged in national, regional and global activities for young people living with HIV. READY+ has opened many doors for me as a country focal point to advocate for the rights and needs of my peers. And thanks to READY+ I'm pursuing my dream of becoming a qualified psychologist at the University of Eswatini."

→ Ntsiki Shabangu, Community Adolescent Treatment Supporter



ECONOMIC EMPOWERMENT FOR YOUNG PEOPLE IN UGANDA

Research conducted by AMS, our partner in Uganda, shows that being economically vulnerable is one of the biggest challenges people living with HIV face. Lacking money and resources has a negative impact on people's mental health and their sexual and reproductive health (SHR), and it increases women's risk of gender-based violence.

In 2022, under the SRHR Umbrella programme, AMS, the AIDS Support Organization (TASO) and the Child Rights Empowerment and Development Organisation Uganda (CEDO) all implemented projects to economically empower young people and address their SRHR challenges.

AMS used an innovation grant to train 100 young people (24 male and 76 female) in professional skills. The young people formed Youth Savings and Loans Associations in nine districts, which were housed in supported health facilities. The groups were designed to act as self-help groups to create a platform for young people to discuss business, in addition to saving.

By the end of the project:

- **89%** of the 100 participants reported having business knowledge and life-skills (from 25% at baseline)
- **83%** had improved their livelihoods (from 40%)
- **81%** had good mental health and well-being (from 42%)
- **86%** had improved sexual and reproductive health (from 36%).

Through TASO's PRETEC project, supported by the Year 6 Innovation Fund, 12 Village Saving and Loan Associations were formed, empowering 120 vulnerable adolescents and young women, including those living with HIV and pregnant or new mothers. An end-of-project evaluation showed unintended pregnancies and transactional sex had reduced.

CEDO's Young Advocacy Empowerment Project enabled young people in Hoima and Kikuube districts to advocate for solutions to their SRHR challenges. Twenty young people from diverse backgrounds were trained as peer advocates, who formed two young advocates' coalitions then conducted consultations with young people to identify advocacy priorities. Limited access to self-care interventions was found to be a key issue. As a result of their engagements, district leaders pledged to increase budgets, address commodity stockouts, ensure youth involvement and provide more youth corners in health facilities.

The involvement of local leadership structures at all stages of the project was critical to achieving these goals. This fostered local ownership, which means the changes that were achieved are more likely to be sustained.

Female genital schistosomiasis: Unlocking health and opportunity for women and girls in Africa

Over 50 million women and girls across sub-Saharan Africa are experiencing painful sexual and reproductive health (SHR) complications due to female genital schistosomiasis (FGS). It is a devastating infection that greatly increases the risk of HIV and cervical cancer, and can cause infertility, miscarriage, and stillbirth. FGS is easily treated and preventable; an indicator that health systems are failing to respond to the needs and rights of women and girls.

But it doesn't have to be this way. Millions of lives could be improved by providing FGS services through health systems and routine healthcare. Such integrated service delivery offers a crucial opportunity to strengthen systems and ensure progress on reaching health and gender equity goals.

In 2022, Frontline AIDS continued its commitment to support the coordination of the FGS Integration Group (FIG). We represented FIG at several key events, including AIDS 2022, where we co-hosted a donor event with the Canadian Network for on-transmissible diseases and FIG partner Avert and presented

findings on FGS integration. Throughout the year we engaged in symposiums, satellite sessions and roundtable discussions, including at the American Society of Tropical Medicine and Hygiene annual meeting and the International Conference on Family Planning.

We continued to work with development partners to promote the inclusion of FGS within HIV policies and programming. This included engagement with the Children's Investment Fund Foundation, the Government of Ireland, PEPFAR, the Swedish International Development Cooperation Agency, the Global Fund and the UK's Foreign Commonwealth and Development Office. We also supported partners to raise awareness of FGS as an important issue for HIV prevention programming and held a webinar with LVCT Health for our partners on FGS integration.

Through our participation in these events and engagements with partners, Frontline AIDS continues to be a driving force for the inclusion of FGS in HIV policies and programming. We remain committed to raising awareness of FGS as a critical issue for women and girls and to working with partners to develop and implement effective solutions.



We started back-to-back meetings and founded a guidebook based on the teachings of the Christian churches, the Holy Qur'an, and even social and psychological studies. This booklet became a reference on a national level, not only in Lebanon but also in the middle east since MENAHRA is a regional organization."

→ **Father Marouan Ghanem, a Catholic priest based in Lebanon**

SENSITISING RELIGIOUS LEADERS IN LEBANON

People living with HIV/AIDS face stigma and discrimination because HIV transmission is often associated with lifestyles and behaviours which are marginalised. In Lebanon, religious leaders hold significant social influence and are highly respected, meaning they can play a crucial role in challenging negative attitudes and beliefs towards HIV/AIDS and helping promote acceptance and inclusivity for marginalised populations.

A guide was developed by Frontline AIDS partner SIDC and included scientific information on HIV, the religious perspective of both Christian and Islamic teachings about the topic, the role of religious leaders in the social inclusion of people living with HIV and key messages developed by religious leaders, who attended several workshops as part of the programme.

→ **OUTCOME:** Religious leaders have been providing stigma and discrimination workshops for people living with HIV and marginalised communities across Lebanon.

CONTINUING SERVICES IN WAR-TORN UKRAINE

The Russian invasion of Ukraine has led to over 4.6 million people fleeing the country and more than 7 million moving from their homes to other regions in Ukraine. Among them are many people from marginalised communities most affected by HIV who rely on access to health services and life-saving treatment.

More than a third of people enrolled in harm reduction programmes have not received vital services since the beginning of the war. Among programme participants, 35% of people who inject drugs, 45% of sex workers and 58% of men who have sex with men have not received counselling, sterile equipment for drug use, opioid agonist treatment (OAT), condoms or HIV testing. Among transgender people this rate is as high as 57%. Many people have fled to Central and Western parts of Ukraine; now tens of thousands of internally displaced people, many from marginalised communities most affected by HIV, need to reconnect to essential services for HIV care and treatment, harm reduction and tuberculosis treatment (including multidrug-resistant tuberculosis) as well as humanitarian services.

Despite the challenges, APH's top priority is to provide uninterrupted treatment and services to people from vulnerable populations. Through the #HelpNOW project, APH is working with other organisations to assist clients in transit, provide information on moving abroad, and support people who are now living abroad to access treatment and

social services for HIV, hepatitis, and tuberculosis. APH is also ensuring access to treatment and services for people most affected by HIV who remain in Ukraine. Over 2,500 people receiving HIV care from Frontline AIDS-supported projects continue to access antiretroviral therapy, despite relocating to other regions and countries.

In 2022, Frontline AIDS continued to profile APH as a key national player in the conflict response and support the organisation with practical fiscal hosting services. As a result, APH is partnering on a £2.5m DEC-funded humanitarian programme with Christian Aid.

→ **OUTCOME:** APH provided uninterrupted services to almost 170,000 people from marginalised communities, supported the delivery of OAT medication (over 100,000 pills) to 19 healthcare facilities, with a 86% retention rate, and mobilised 22 mobile clinics which brought vital services to 11,000 people.

BUILDING A SAFE AND SUSTAINABLE FUTURE

COVID-19 showed how important it is for community perspectives to be included in public health decision-making, and decades of experience from the HIV movement provides valuable lessons on the importance of community-led responses. By involving communities in shaping the global health architecture, we can ensure that future global health challenges are met with a coordinated, effective and equitable response.

WHAT WERE SOME OF THE CHALLENGES WE FACED IN 2022?

- ▶ **A LACK OF CIVIL SOCIETY AND COMMUNITY REPRESENTATION** in global and national discussions on pandemic preparedness, prevention and response
- ▶ **VACCINE INEQUALITY** and the disparities in healthcare infrastructure and resources highlighted by the COVID-19 pandemic
- ▶ **THE GROWING IMPACT OF CLIMATE CHANGE** on marginalised people and its intersections with HIV

HOW IS FRONTLINE AIDS AND THE PARTNERSHIP MAKING A DIFFERENCE?

Championing civil society and communities

In 2022, Frontline AIDS together with partners has strongly advocated that civil society organisations (CSOs) with expertise in HIV were meaningfully engaged in global and national discussions on pandemic prevention, preparedness and response (PPPR) and included in the new mechanisms and funds being developed.

A key example is the Pandemic Fund, which was established in 2022 to provide a dedicated stream of additional long-term financing to strengthen PPPR capabilities and address critical gaps in low- and middle-income countries. Frontline AIDS contributed to ensuring that civil society and communities must have a minimum of two voting seats on the fund's governance board, and that the fund itself builds on the learnings from the Global Fund (and the HIV response in general) about the key role CSOs and communities need to play in any pandemic response. As a result of this advocacy the Pandemic Fund is one of a handful of Financial Intermediary Funds to have voting seats for civil society on its board.

We have also helped expand the role of civil society and communities in global and national governance related to PPPR. We have played a significant role in creating a space for these groups to have influence in key health and political discussions, including those related to COVID-19.

Non-state actors, including Frontline AIDS and our partner BONELA in Botswana, have been able to participate in the Intergovernmental Negotiating Body-led negotiations of the Pandemic Accord, despite not having official relations status with the WHO.

The Botswana Government has also endorsed BONELA as a civil society stakeholder in Pandemic Accord negotiations, where BONELA represents the wider Botswana Council of Non-Governmental Organisations. In 2022, BONELA's national or domestic efforts resulted in a guide and advocacy strategy to reengage PPPR stakeholders. This will be used to support government state-level planning for, and implementation of pandemic preparedness and response (PPPR).

In Ecuador, Kimirina supported the Office of the Vice-president of Ecuador's engagement with the Pandemic Fund. It also conducted a workshop on global-level PPPR developments at the fourth Latin American Forum on HIV/AIDS and STIs, engaging representatives from 20 governments in the region.

"The meaningful participation of communities and civil society in national health planning processes and service delivery brings services closer to people in need; improves service acceptability, uptake and retention; empowers individuals with greater autonomy and self-care possibilities and promotes equity."

→ **WHO (2022), Global health sector strategies on, respectively, HIV, viral hepatitis and sexually transmitted infections for the period 2022-2030**





Challenging vaccine inequity

The COVID-19 pandemic highlighted the disparities in healthcare infrastructure and resources across the world, which have resulted in unequal access to life-saving vaccines for millions of people. The consequences of vaccine inequity go beyond health, leading to prolonged economic and social disruptions, exacerbating existing inequalities, and ultimately hindering the global recovery from the pandemic. Vaccine equity plays a crucial role 'in communities and people-centred PPPR' instead 'in pandemic preparedness and response and is essential for effectively managing and controlling the spread of infectious diseases.

As a fiscal host for the People's Vaccine Alliance, Frontline AIDS has been instrumental in creating a strong platform that is driving global and national demand to change the status quo on global intellectual property (IP) rules, local manufacturing and PPPR. The most significant achievement so far has been the shift in the US Government's position, which now supports a TRIPS waiver (a proposal to temporarily suspend intellectual property rights) for vaccinations.

Community systems strengthening for a sustainable HIV response

Frontline AIDS country partners have been shaping national and regional COVID-19 and PPPR agendas. They have built partnerships and platforms and become key contributors and convenors on PPPR, particularly in relation to the lessons learnt on HIV/AIDS and COVID-19, community-led responses and inequality.

In Botswana and Ecuador, small grants from Frontline AIDS enabled the development of national- and regional-level PPPR partnerships and coalitions. This has built a solid base for stronger governance and accountability for PPPR.

Botswana, Indonesia, and Ecuador have established civil society owned and inclusive PPPR governance, response plans, and stronger partnerships with stakeholders. Thanks to the Nadoum programme, the Middle East and North Africa region has also established PPPR plans on national and regional levels.

Frontline AIDS and partners are recognised as key contributors to PPPR at the global level, specifically in relation to HIV/AIDS and COVID-19. We have secured representation as 'external stakeholders' in Pandemic Accord negotiations and have been invited to co-organise and speak at PPPR-related events.

The Pandemic Fund Board's civil society representative seats now have decision-making power, and Frontline AIDS staff has been selected as the Interim Global.North Civil Society Alternate. Key documents for the Pandemic Fund now include language on community systems and workers, civil society leadership and accountability. The Technical Advisory Panel key documents include new language on coordination with other technical committees, and principles to publish in multiple languages and make outcomes public to ensure transparency.

"Again and again, whenever there's a new framework or financing body, it's as if we have to prove again why communities need to be at the forefront of decision-making at an institutional level and that ends up taking away from other decisions that need to happen."

→ **RD Marte, Executive Director of APCASO, Thailand**



HIV and the climate crisis

Sexual and reproductive health and rights (SRHR), gender equality and climate change are inextricably linked. Climate change exacerbates existing vulnerabilities and is the most significant long-term threat to sustainable development⁷ and the realisation of health and rights of girls and women⁸. There is significant overlap between populations whose socio-economic circumstances make them more vulnerable to the effects of climate change and populations who face barriers to the realisation of their sexual reproductive health and rights (SRHR) and are at increased risk of HIV.

People living in low-income countries, who have contributed the least to global emissions, are already experiencing major crises and are likely to feel the impact of climate change most severely⁹. **A 1°C increase in global temperature has been associated with an 8.5% increase in the proportion of the population with HIV. It is estimated that climate change will lead to over 11.6 million additional HIV infections by 2050¹⁰.** There are several reasons for this:

- **Climate-related disasters restrict access to SRH services and supplies, damaging health facilities and infrastructure and disrupting medical supply chains and records**
- **Food insecurity and displacement linked to climate change heightens gender disparities and can drive risky sexual behaviours, while crises can further exacerbate the impact of climate change on SRHR**

- **Denial of SRHR reduces people's engagement in climate action by limiting education and livelihood opportunities, access to information and services and participation in politics and community affairs¹¹.**

This is why we commissioned a study in 2022 to understand more specifically the intersections of HIV and the climate and environment crisis, and to explore how Frontline AIDS and the wider partnership can better adapt to these crises and mitigate the impacts wherever we can.

The 2022 report details that, given the importance of climate-HIV action to avoid eroding the gains made in HIV in recent years, Frontline AIDS will leverage relevant strengths to engage in climate-HIV action. Frontline AIDS will focus on:

- 1 Knowledge and evidence;** build the knowledge base internally and then externally of Frontline AIDS partner experience in integrated climate-HIV programming, what evidence is needed and what programming is working.

⁷ UNFPA (2020), *SRHR, Gender and Climate Change Resilience Symposium, 26-28 August 2019*, Johannesburg, United Nations Population Fund, East and Southern Africa.

⁸ Women Deliver (2021), *The Link Between Climate Change and Sexual and Reproductive Health and Rights: An Evidence Review*.

⁹ UNFPA (2020), *SRHR, Gender and Climate Change Resilience Symposium, 26-28 August 2019*, Johannesburg, United Nations Population Fund, East and Southern Africa.

- 2 Funding and advocacy;** expand sources of funding for integrated HIV and climate work, advocate to include HIV, health and rights included in country climate plans (Nationally Determined Contributions and National Adaptation Plans) and to ensure impacted communities are in leadership roles of climate response planning.

- 3 Programme integration;** integrate climate adaptation into HIV programmes to address migration, nutrition, economic impacts and increased risk of violence during crises; and integrate HIV, health and rights into humanitarian crises planning.

- 4 Mitigation;** reduce health system carbon emissions in emission-producing countries.

Currently, funding for climate change is going to national governments through loans, investments and projects, but the majority of the funds are for mitigation, with little earmarked for adaptation¹². SRHR, gender equality, and population and development need to be integrated into climate adaptation actions. This is how countries will achieve climate resilience and ensure their populations are healthy, educated, empowered and able to adapt.

¹⁰ Baker, RE. (2020), 'Climate change drives increase in modeled HIV prevalence', in *Climate Change*, vol. 163, pages 237-252.

¹¹ NAP Global Network and Women Deliver (2020), *Sexual and reproductive health and rights in National Adaptation Plan (NAP) Processes: Exploring a pathway for realizing rights and resilience*, Winnipeg, International Institute for Sustainable Development.

¹² UNFPA (2020), *SRHR, Gender and Climate Change Resilience Symposium, 26-28 August 2019*, Johannesburg, United Nations Population Fund, East and Southern Africa.

UNDERSTANDING THE CLIMATE IMPACT OF FRONTLINE AIDS' OPERATIONS

We have been reviewing Frontline AIDS' impact on the climate to play our part in mitigating the threats of climate change to those living with or at risk of HIV. As part of this work, we conducted a carbon audit for 2019 and 2022. Due to a change of our structure

and operating model, in 2022 we reduced our carbon footprint by 71% compared to 2019. We are pleased with our carbon reduction so far and will continue to look for ways to reduce our carbon emissions and lessen our environmental impact into the future.

A SHOT IN THE ARM PODCAST: PANDEMIC PREPARATION FOR WHOM?

In 2022, A Shot in the Arm podcast collaborated with Frontline AIDS to create a podcast series called Sharing the Mic. The series highlights the essential role that communities play in advocating for, monitoring and implementing evidence and rights-based responses to infectious conditions, in particular HIV.

In the November episode, Acting Executive Director Lois Chingandu joined Christian Acosta from our partner organisation Kimirina in Ecuador and RD Marte, Executive Director of the Asia Pacific Council of AIDS Service Organizations, based in Thailand. Their conversation centred on grassroots communities on the frontline and the essential question of who pandemic preparation and response (PPPR) initiatives are really for. Together, they discussed several important advocacy events, such as the Berlin World Health Summit, the G20 Summit in Indonesia and the Pandemic Fund.

"Funding is where the inequalities begin. That is why we, as the Frontline AIDS global partnership, have been putting our partners forward to be in the conversations where pandemic preparedness funding is being discussed."

→ **Lois Chingandu, Acting Chief Executive, Frontline AIDS**



ACHIEVEMENTS AND PERFORMANCE

THE GLOBAL PLAN OF ACTION

The Global Plan of Action 2020-2025 is the strategy that drives the work of the Frontline AIDS partnership. The plan sets out 10 critical actions that the Charity and its partners are prioritising to help the world secure a future free from AIDS for everyone, everywhere.

Here are the key highlights from 2022.



ACTION 1: Engage and influence governments and donors to improve access to comprehensive HIV prevention services (including comprehensive sexuality education and harm reduction) to stop marginalised people acquiring HIV.



NATIONAL: In Kenya, the Mombasa County Department of Health allocated funding for six new youth-friendly health centres and increased the budget for comprehensive SRHR services, thanks to the efforts of youth advocates from our E4C programme. The advocates also convinced local authorities to establish 19 gender-based violence response desks and train police officers to operate them.



GLOBAL: Frontline AIDS continued to play an integral role on the Global Prevention Coalition, representing community voices and civil society. The Global Prevention Coalition launched the new 2025 HIV Prevention Road Map in July 2022, with Frontline AIDS playing a key role in securing **stronger accountability** language in the road map and calling for the creation of national milestones. This recommendation has now been implemented in the seven countries directly supported by Frontline AIDS.

ACTION 2: Drive conversations with governments and donors to secure integrated testing, treatment and care for HIV-TB/HIV-hepatitis C to stop people living with HIV from dying.



NATIONAL: In Ecuador, screening, diagnosis and referral for treatment of Hepatitis B and C (also syphilis) are now integrated into all the services offered at Kimirina. Following discussion with the Frontline AIDS partnership, Kimirina also plans to integrate TB services into its work.



GLOBAL: Action 2 partners jointly prepared and participated in the UNION World Conference on Lung Health. Led by APH in Ukraine, partners from Uganda, Cambodia, India, Ukraine and Ecuador prepared several joint sessions, which more than 200 people attended.

ACTION 3: Work with marginalised people and their communities to prevent and respond to violence to improve access to, and uptake of, HIV services.



NATIONAL: Through the SRHR Umbrella programme in Uganda, trained gender-based violence focal points in health facilities have recorded better quality data on the issue. It has been observed that gender-based violence cases are increasing, but this is largely because they are now being recorded. Gender-based violence focal points work with facilities and community leaders to support people who have experienced gender-based violence.



GLOBAL: In 2022, we established a global coalition on violence against transgender and gender non-conforming people. This brings together a group of Frontline AIDS partners, and a concept note and theory of change have been developed.

ACTION 4: Convene community networks to document and respond to human rights violations to hold governments and the private sector to account.



REGIONAL: In Eastern Europe, APH analysed REAct data to identify the rights violations that sex workers and people who use drugs experience. They found that, although both groups were experiencing high levels of violations, fewer sex workers were reporting them. As a result, in 2020 and 2021 APH expanded access to REAct in sex worker communities. In 2022, this led to a 45% increase in reported violations compared to 2021, despite the conflict in Ukraine causing many REActors and sex workers to migrate.



GLOBAL: Frontline AIDS supported the development and strengthening of in-country emergency response mechanisms through technical support and grants to **seven organisations in five countries**.

ACTION 5: Challenge harmful and discriminatory social and gender norms that prevent marginalised people from claiming their right to health.



NATIONAL: ALCS, our partner in Morocco, held workshops on the daily obstacles people living with HIV face with journalists which led to significant action. Following the workshops, the National Press Council requested to partner with ALCS to ensure the needs of marginalised communities and people living with HIV are heard and that journalists are using appropriate language. A journalist who attended the workshops also used their radio show to highlight that people living with HIV are being dismissed from their jobs due to their status. A lawyer and representative from ALCS were invited on the show to discuss the issue.



GLOBAL: Through the Nadoum programme, our partners the Forearms of Change Center to Enable Community in Jordan and the Middle East and North Africa Harm Reduction Association have been sensitising religious leaders in the region on HIV, stigma and discrimination. The partners have since observed a shift in religious leaders' attitudes and how they communicate with their congregations on these issues. As a result of this work, a group of religious leaders has developed advocacy plans to support harm reduction.

ACTION 6: Innovate and promote tailored, sustainable and inclusive prevention, treatment and care programmes* to reach marginalised people living with, or at risk of acquiring, HIV that can be taken to scale by governments.

NATIONAL: The Accelerating Innovation project finished in 2022 after operating in Uganda and India during the peak of the COVID-19 pandemic. The programme yielded various innovations that are documented in the Innovation Hub, including COVID-19 vaccination camps, mental health screening, new ways to bring HIV testing to marginalised communities, nutrition support and vocational training to support livelihoods. Many of the practices have been sustained post-project, and some have improved service delivery compared to pre-COVID levels. AMS has now secured a grant from Gilead to continue the HIV testing project in Uganda.

GLOBAL: Frontline AIDS was seconded to support the WHO's Access to COVID-19 Tools Accelerator (ACT A). This platform showcases a model of collaboration between key stakeholders and civil society in response to a complex global crisis (e.g., COVID-19) and can be considered an innovation in itself. An internal evaluation of ACT-A described it as 'a prototype for ensuring strong standards of meaningful involvement of civil society and communities in global health initiatives.'

* Including access to HIV prevention, testing and treatment, integrated HIV and TB/hepatitis C/cervical cancer screening, integrated psychosocial support, sexual and reproductive health and rights, HIV literacy, harm reduction and rights.

ACTION 8: Invest in, and advocate for greater recognition of and research into, mental health services for people living with HIV in order to improve their quality of life as well as HIV prevention and treatment outcomes.

NATIONAL: Mental health screening with follow-up support is offered in Wellness Centres as part of the Skills2Live programme. In Mozambique, psychological support is the service most requested by young men (68%) and young women (56%). It also has the best completed referral rate of all the services. Both the increased demand and high completed referral rate may be due to the improved quality of mental health screening. Data from Zimbabwe showed a 12% reduction (out of 130 people) after 6 months in the number of young people with mental health issues after they had been provided with enhanced care from staff and peer supporters known as CATS (Community Adolescent Treatment Supporters).

NATIONAL: In Uganda in late 2021, 98 healthcare workers were trained on integrating services for mental health, gender-based violence, SRHR and HIV through the SRHR Umbrella programme. This training was based on insights from an innovation project that partner AMS ran the previous year. Since this training, health workers have integrated mental health and gender-based violence screening into their routine activities, including outreach. Kakiri Health Centre in Wakiso district is now considering providing a mental health support clinic day for adolescents. This is in response to a significant increase in the number of young people screened and found to be experiencing mental health challenges.

ACTION 7: Invest in partnerships to create tailored economic and educational opportunities for people living with HIV to improve their quality of life as well as HIV prevention and treatment outcomes.

NATIONAL: The Skills2Live programme aims to economically empower adolescents and young people living with HIV through professional technical training, integrated with training on entrepreneurship and life-skills. The programme also provides participants with access to comprehensive SRH and HIV information. In 2022, our partners enrolled 145 young people living with HIV to the vocational training centres in Zimbabwe and 121 in Mozambique. In total, 275 young people graduated and now have the skills and confidence they need to thrive.

NATIONAL: In Uganda, the SRHR Umbrella programme funded livelihoods projects which evolved from innovation pilots to become evidence-based interventions implemented by all partners. The projects mainly consist of savings/loans groups and cascading training to enable young people to start businesses. Partner Youth Alive Uganda funded 15 self-help groups and 10 Village Saving and Loans Associations. This led to 10 business ventures supporting sex workers, lesbian women and adolescent girls, including veterinary services and small-scale farming. Ongoing support includes vocational training for young people, particularly young people living with HIV and those with mental health issues, as well as apprenticeships and funding for small-scale businesses under new innovation grants.

ACTION 9: Strengthen community and national health systems and structures to ensure that sustainable, inclusive and evidence-informed HIV prevention, treatment and care services are integral to universal health coverage and social support programmes, with full financing by national governments following transition from donor support.

NATIONAL: Partners have been shaping national and regional COVID-19 and PPPR agendas and have built PPPR partnerships and platforms. BONELA in Botswana became a national leader on the country's PPPR agenda and established itself as the key contributor to the global fora of CSOs on the issue.

GLOBAL: Frontline AIDS, together with partners, advocated for the inclusion of civil society and communities representatives in the Pandemic Fund Board. Civil society constituency seats on the board enable civil society to make decisions and co-create documents with other board members.

ACTION 10: Develop a new generation of leaders and activists who advocate for the right to good health and wellbeing for all and who meaningfully participate in, and lead, the HIV response.

NATIONAL: In 2022, through READY+, young people living with HIV in Eswatini were invited for a dialogue with policymakers to present their key priorities to make health services accessible. Following this, MPs have committed to including representatives of young people in the Parliamentary Portfolio Committee on Health. This is an important step for the meaningful inclusion of young people in legislative processes that impact their lives.

GLOBAL: Held in June 2022, the READY pre-AIDS 2022 regional consultation brought together 52 young people from 10 countries. With support from Frontline AIDS and Y+, this impressive group of young advocates developed an outcome statement that harnesses the power of young people's voices to influence change in the HIV response.

MEASURING PROGRESS AGAINST THE GLOBAL PLAN OF ACTION

Our results framework monitors the progress made towards the Global Plan of Action by Frontline AIDS and its partners. It uses an outcome mapping¹³ approach which sets out the changes we hope to influence, graded by those we *expect to see* (immediate responses to our activities), those we *would expect to see*, those we *would like to see* (a more proactive response) and those we *would love to see* (transformational changes). These 'progress markers' help us to assess if we are on track for each of the actions. We have set targets based on the number of stakeholders or countries where we aim to contribute to these changes. We have assessed the progress towards the markers based on evidence and examples reported using the outcome harvesting methodology, programmes* to reach marginalised people living with, or at risk of acquiring, HIV that can be taken to scale by governments.

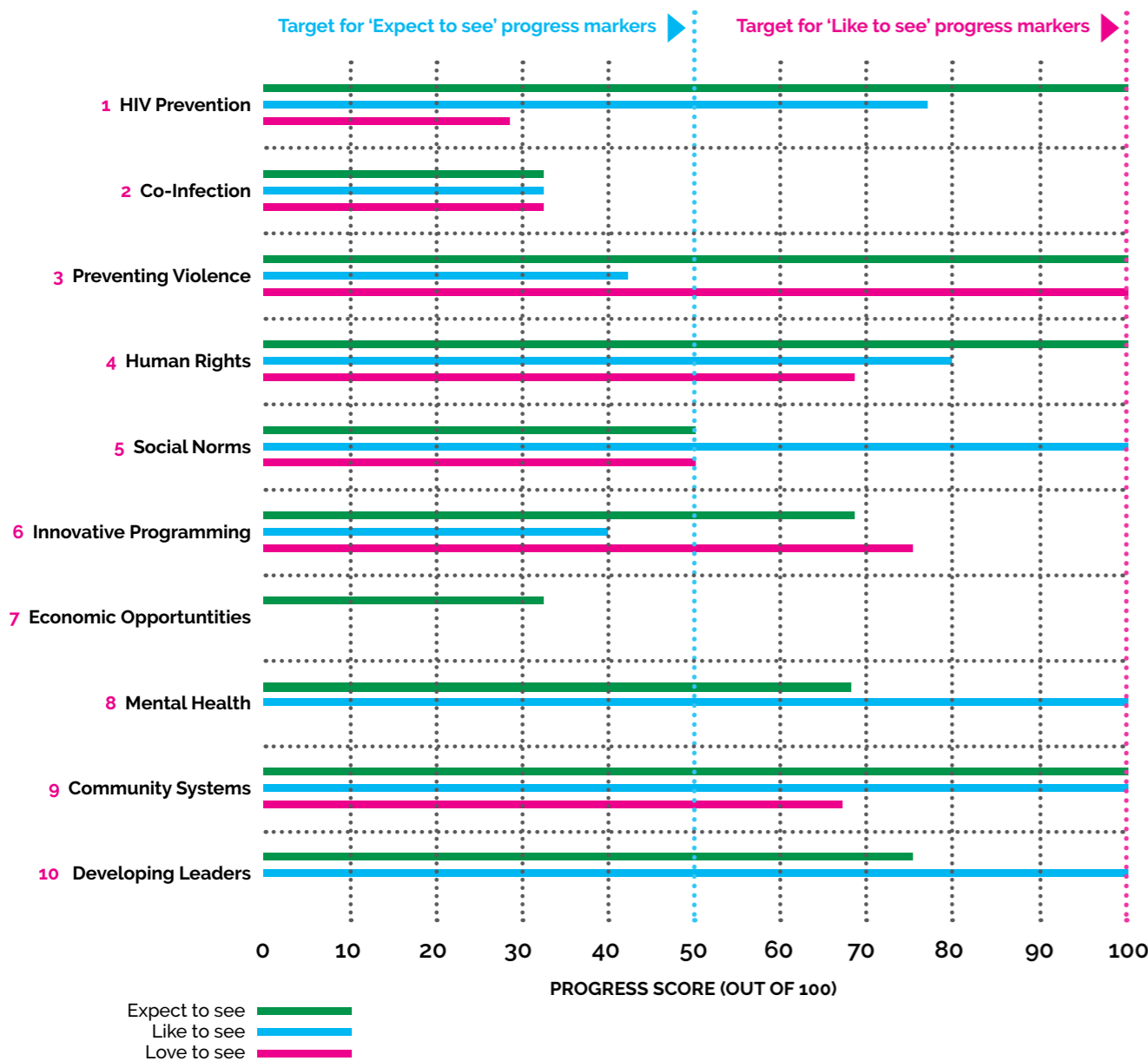
* See the Outcome Mapping Learning Community's website <https://www.outcomemapping.ca/>

PROGRESS TOWARDS THE GLOBAL PLAN OF ACTION

Our results framework helps us to monitor the progress made by the Charity with its partners towards the Global Plan of Action, the strategy that drives the work of the Frontline AIDS partnership. We have a set of progress markers for each action that help define the type, level and extent of changes we want to achieve.

Although we did not completely achieve our ambitious target for the building blocks of change, we expected to see, we have surpassed our targets and expectations at making deeper, more significant changes. This may reflect how we altered our strategies due to the changing environment but kept our focus on the longer term changes we are aiming for.

% PROGRESS TOWARDS TARGETS IN RESULTS FRAMEWORK



LEARNING AND REFLECTION

MID-TERM EVALUATION: LEARNING AND ADAPTING

In 2022 we commissioned a mid-term, independent evaluation of our Global Plan of Action to help guide our implementation for the final three years.

The evaluation concluded that: "Since 2020 [...] the Frontline AIDS Partnership has achieved tremendous results, especially considering the challenges and uncertainties of the external environment [...] Some of the results were not – and could not – have been anticipated prior to 2020. Given this context, the results achieved under the GPoA [Global Plan of Action] are commendable – even more so because of the additional pivoting and innovation taken on to respond to innovate new areas of work in response to emerging needs while also seeking to make progress as planned under the GPoA."

Key areas of achievement highlighted were: the strength of the partnership, the role of Frontline AIDS in influencing the Global Fund and UNAIDS strategies to refocus on prevention and structural inequalities, and the achievements made in strengthening the documentation of human rights violations through REAct.

The evaluation included several recommendations, noting that our impact could be deepened and made more coherent with a reduced number of actions. It also noted that the Global Plan of Action could be strengthened with additional mechanisms to plan for and accommodate unexpected global events, such as future pandemics. We are now finalising a management response to the evaluation and will use the recommendations as the starting point for updating our Global Plan of Action.



Cindy Kelemi, Chief Executive, BONELA, speaking at the partners meeting in Nairobi

SHARED LEADERSHIP AND IMPROVED WAYS OF WORKING

In 2022, we made progress in furthering our plans for a more distributed leadership model. We successfully handed over leadership of three of our actions to partners, NACOSA, REPSSI, and APH, with more partners stepping up to lead workstreams or full actions in 2023. These partnerships have resulted in strong examples of global leadership in advocacy, with support from Frontline AIDS.

We acknowledge that there is a need to clarify the role of implementing partners in our partnership and to help them understand the new partnership model. We also recognise a wider philosophical challenge of balancing our aspiration for equal partnership with the necessary controls in place when sub-granting funds to partners from donors with strict compliance requirements.

As always, this year there were the practical challenges to working in a global partnership, such as building relationships virtually, time zone differences and language barriers, especially when budget constraints prevented us from providing adequate translation services. Despite these challenges, shared leadership is essential both from a values and practical standpoint. Resources for the HIV response are dwindling, and if communities don't have the opportunity to identify the problem, design the response and be a part of monitoring and governing the response's delivery, we risk misdirecting our efforts.

SUSTAINABILITY

For many partners, sustaining their organisation and their work is an ever-present struggle in the current volatile funding environment. Frontline AIDS and its partners have adapted to the fast-changing external environment, which is still dominated by COVID-19 and future health plans. We have demonstrated that we have a role to play in the COVID-19 response and pandemic preparedness while still delivering on our core goal of ending AIDS for everyone, everywhere. Going forward, we will continue to support partners in their fundraising efforts, while coming together as consortia in joint opportunities to sustain their revenue and programmes, and ultimately continue serving communities.

PLANS FOR 2023

CHALLENGE LEADERS TO INVEST IN AND IMPROVE ACCESS TO HIV PREVENTION

If we are to achieve the goal of ending AIDS by 2030, the imperative of HIV prevention cannot be overstated. While significant efforts have been directed towards treatment worldwide, continuing to rely on treatment alone without addressing the root causes of the HIV epidemic would be wholly unsustainable.

As a key member of the Global Prevention Coalition, Frontline AIDS will prioritise accountability work by supporting coalitions in seven countries to develop milestones and hold their governments responsible for achieving their HIV Prevention Road Maps. We will also participate in the Coalition for Long-Acting PrEP and collaborate with partners on new prevention technologies. Our advocacy efforts will focus on global activities, such as collaborating with She Decides and Education+, and regional work on the ESA Commitment in Eastern Africa. Supporting countries with the Global Fund upcoming grant cycle remains a priority for 2023, as well as engaging in Global Fund governance processes from 2023 through to 2025.

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

Frontline AIDS is committed to supporting partners in articulating the added value, lessons learned and vision for a community-based integrated model to address HIV/TB/Hepatitis-C co-infection. Together, we will promote and seek further funding for this innovative approach, drawing on good practices and experience from other countries.

We will continue to engage civil society TB organisations, activists and technical experts, putting into practice the lessons learned and recommendations from our partnership experiences and policy briefs. Our goal is to work with partners to create a supportive policy environment that encourages national governments to politically support and fund effective models of care that prioritise the needs of marginalised communities.

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

The success of the anti-rights and anti-gender opposition movements require us to understand more about how they work and develop strategies to address them. Our partners are also learning to identify less contested entry points for our work. We will focus on approaching comprehensive sexuality education, starting with dialogues about school-based gender violence and safeguarding. We will also work towards engaging with and influencing policymakers to promote human rights, especially for LGBTQ+ people and other marginalised communities.

DELIVER, SHARE AND SCALE UP INNOVATIONS

Our innovative programmes have demonstrated that bringing government alongside when designing innovations improves buy-in, collaboration and support when implementing. There is always a concern when innovations are rapidly scaled up by government that this may result in some aspects of the original idea getting lost or compromised. But we continue to work in partnership with governments to mitigate this by supporting partners with evaluations, training and developing standard operating procedures. Innovations on HIV, FGS, mental health, climate change and economic empowerment will be some of the focus areas in the coming years.

STRENGTHEN AND SUSTAIN COMMUNITY HEALTH SYSTEMS

Our advocacy work around PPPR has demonstrated that Frontline AIDS can offer practical approaches that promote better health coverage. In 2023, we will work to leverage Frontline AIDS' expertise through strengthening the spaces between formal health systems and community health systems. Potentially, this widens the areas where we have important experience to share, but it requires us to be clear on our priorities and where we can most effectively influence; getting the right balance between global and national advocacy.

Partners observed that an area of success for Frontline AIDS has been in building coalitions of different actors at national level, which yields greater results than advocacy from individual actors or communities. As global health crises change, we will continue forging connections with different CSOs, including those working in other spheres.

DEVELOP AND CHAMPION A NEW GENERATION OF LEADERS

We have learned how effective it is to use data in advocacy to improve services and highlight rights violations, particularly data generated through community-led monitoring. We have also seen the power of youth advocates in influencing change locally, and this is an area we will continue building upon to support a new generation of young leaders.



George poses for a photograph on his motorbike that he uses to bring clients their ARV medicine in Kampala, Uganda



FINANCIAL REVIEW

COMMENTARY ON THE CHARITY'S FINANCIAL RESULTS FOR THE YEAR

This section is a commentary on the financial statements on pages 52–73 which report the financial results and position of the Charity. The expenditure of Frontline AIDS partners is only included in these financial statements to the extent that the funding was channelled through the Charity.

The Charity had a strong financial year delivering on the Global Plan of Action, closing the year with total income of \$16.4m, expenditure of \$17.5m and a planned deficit of \$1.1m; \$0.5m ahead of the Charity's budget. At 31 December 2022, the Charity held \$6.9m of free reserves available to ensure future sustainability and support important strategic work as the Charity continues to deliver upon its strategy.

The Charity delivered strongly on its programmatic work, which was reflected in its restricted income and expenditure levels and in the performance against its programmatic targets. Frontline AIDS is positioned well to continue this strong programmatic delivery into 2023.

BALANCE SHEET AND CASH FLOW

The balance sheet and the cash flow statement show cash and cash equivalents decreasing by \$3.8 million from 2021 to 2022. The increase represents the Charity utilising donor funds received in advance to support charitable activities delivered by Frontline AIDS in 2022. These cash funds will be continue to be utilised in 2023. The Charity's cash position continues to remain healthy at the end of 2022, with total cash and cash equivalents held of \$12.9 million. Of this total cash balance, \$1 million was held in short term treasury deposits with a maturity date of 12 months or less. The remainder of cash was held as operating cash.

Income of \$8.1m was deferred at year end. The largest deferrals of income were \$1.3m on the SRHR Umbrella programme, which is funded by the Government of Sweden (Sida), and \$2m for the Global Fund-funded programme in the MENA region. It is forecast that these deferred income balances will be used in full in 2023.

FINANCIAL INSTRUMENTS AND FOREIGN EXCHANGE RISK

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

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

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

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

RESERVES POLICY

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

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

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

The three requirements above are met by the General Fund. The target level for the first two is variable according to the values and the cash flow patterns of the budgets for the year, so the overall target level for the General Fund is reassessed annually. On 31 December 2022, the Charity held reserves of \$4.8m in its General Fund, a level that the Board of Trustees are comfortable meets the requirements of the reserves policy and provides adequate reserve levels given the current volatile external funding environment and the risks the Charity faces.

In addition to the General Fund, the Trustees maintain a Programme Designated Reserve. This reserve account is maintained to fund important strategic interventions that the Charity is delivering as part of its strategy. The balance of this account on 31 December 2022 was \$1.6 million and these reserve funds will be utilised to support the Charity's strategy in 2023. Together, the General Fund and the Programme Designated Reserve make up the Charity's free reserves.

Separate unrestricted reserves are needed for the following purposes:

- To cover the balance of funds invested in fixed assets: the Charity's fixed assets have been acquired using unrestricted funds. The net book value of fixed assets is held in a separate reserve to reflect the fact that this part of the Charity's reserves is not readily realisable to finance any other activity or obligation. On 31 December 2022, the balance of this reserve fund was \$0, reflecting that all current fixed assets held by the Charity have been written down in full.
- To cover for foreign exchange losses: Currency markets continue to be volatile and, with major income and expenditure streams in over 10 different currencies, the Charity is exposed to significant foreign exchange risk. Steps are taken to hedge against that risk in line with the foreign exchange risk policy set out above, but it is still prudent to retain a minimum balance in the Exchange Rate Revaluation Reserve to cover unhedged foreign exchange losses. The target minimum value of the reserve is \$0.5 million.

On 31 December 2022, the balance on this reserve fund was \$0.5 million.

LIQUIDITY AND INTEREST RATE RISK

The Trustees monitor the liquidity and cash flow risk of the Charity carefully. Cash flow is examined by the Trustees on a regular basis and action is taken as appropriate. The Charity did not need an overdraft in 2022 and will not need one in 2023. There are no long-term borrowings, so the Charity is not exposed to interest rate risk.

INVESTMENT POLICY AND OBJECTIVES

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

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

During the course of 2022, interest earned on investments totalled \$51,000 (2021: \$6,000). Interest earned on treasury products increased for the Charity in 2022 due to Central banks raising interest rates in response to global economic conditions. The Charity expects this higher level of interest earned to continue into 2023. The objectives of the policy are to generate interest on the Charity's GBP, USD and EUR bank balances equal to the Bank of England, Federal Reserve and European Central Bank base rates. The Charity met this target in 2022.

GOING CONCERN

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

Reviewing the 2023 budget together with a review of an updated financial forecast to the end of 2024, which analyses various scenarios of funding for the Charity and the likelihood of key strategic grants being secured.

A review of the key risks the Charity faces, including the changing external environment and the mitigating actions the Charity can deploy to reduce the negative impact caused by these risks.

The Charity is funded through a mixture of long-term grants and contract income from governments, multilaterals, trusts, foundations and corporations. The Charity has strategic donors which will provide unrestricted funding to the Charity for 2023 and 2024. The Charity entered 2023 in a strong position with the General Fund at \$4.8m, a programme designated reserve of \$1.6m and a foreign exchange reserve of \$0.5m. The Charity has modelled scenarios that consider the likelihood of key strategic grants being secured and considered the impact of possible mitigating actions, including reducing the cost base of the Charity and reducing planned expenditure. Taking into account these mitigating actions, under all scenarios the Charity has sufficient liquid funds to support its cash flow requirements, together with adequate reserves for the period of review.

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

PERFORMANCE OF THE CHARITY'S FUNDRAISING ACTIVITIES

In terms of reaching financial targets, the financial year 2022 was another strong period with a number of significant new funding agreements secured. Success has been achieved against the background of a challenging external donor environment where the shape and focus of Official Development Assistance (ODA) funding continues to evolve. The funding secured will help the Charity meet its financial objectives for the coming years and enable important charitable and programmatic work to continue.

In the financial year 2022, most material funding secured was received from institutional donors, trusts and foundations. The Charity undertook some fundraising activities with members of the public, which were limited to an emergency appeal to support people living with and affected by HIV in Ukraine. This appeal was administered through the Frontline AIDS website and on the Just Giving platform. The Charity did not pay any third party or agency to undertake material fundraising activities on its behalf and received no complaints during the year regarding any fundraising activities. Frontline AIDS is a member of the Fundraising Regulator. The Charity and its Trustees are fully aware of the requirements and duties set out in the Charities (Protection and Social Investment) Act 2016 with respect to fundraising activities and are focused on ensuring any future fundraising activities are fully compliant.

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

PRINCIPAL RISKS AND UNCERTAINTIES

RISK (RISK TYPE)

FUNDING (STRATEGIC)

The highest risk for Frontline AIDS is fundraising and income generation. Donor priorities have shifted post COVID-19, and factors such as the war in Ukraine have affected the availability of funding.

RELEVANCE (STRATEGIC)

A prominent risk closely linked to funding and safeguarding is whether Frontline AIDS will remain relevant in the face of competing interests from other areas of focus such as COVID, Pandemic Preparedness and Response and Monkey Pox. Although the organisation has made good progress in responding to and reassessing our relevance and how we demonstrate value add, the HIV/AIDS sector continues to experience challenges with attention and funding diverted to other prominent causes, including COVID-19, other potential pandemics, climate change and other health causes.

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.

MANAGEMENT ACTIONS

- ▶ Frontline AIDS has undertaken significant work to position itself to secure new funding, providing financial stability and resources to deliver on the next phase of its Global Plan of Action
- ▶ A cross-functional fundraising taskforce established across functions to prioritise fundraising activities and remove bottlenecks and ensure resources available to prioritise fundraising activities
- ▶ The revised income strategy prioritises funding diversification and cross sectoral partnerships
- ▶ Ensure a more proactive approach to fundraising, shifting focus, capacities and investments to generating institutional and programmatic funding including a focus on proactive innovation in our programmes and approaches to attract funding.
- ▶ Explore funding opportunities in America and Europe

- ▶ The Frontline AIDS management is confident that the efforts made to position the organisation in Pandemic Preparedness Response, the visibility raised by the Shot in the Arm Podcast are all showing positive results.
- ▶ Frontline AIDS will continue to position our partnership model in the new commitments to localisation.
- ▶ Management has actively positioned the organisation within the COVID and Pandemic Preparedness and Response spaces where we are engaging with partners and donors and ensuring that HIV remains central within those new agendas in health
- ▶ Internally work is underway to redefine our Partnership Model to clearly demonstrate our value add to global health responses in particular to ending HIV. In the coming months management will be leading the development of our positioning and engagement strategies for the EU region with a focus on Germany and Africa to further articulate our importance and relevance as a Global Player in the HIV response.

- ▶ Since the departure of the Executive Director, an interim executive team has been put in place, with Lois Chingandu as Acting Executive Director and Divya Bajpai as Acting Deputy Executive Director. This has provided stability to the organisation and has been well received by staff. The risk has been reduced to reflect this.
- ▶ The role was advertised internationally, and interviews will be taking place imminently.

STRUCTURE, GOVERNANCE, AND MANAGEMENT

INTRODUCTION

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

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

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

PARTNERSHIP MODEL

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

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

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

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

TRUSTEES

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

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

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

TRUSTEE INDUCTION AND TRAINING

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

CHARITY GOVERNANCE CODE

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

FINANCE AND AUDIT COMMITTEE

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

ACCREDITATION COMMITTEE

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

The accreditation is currently in cycle three with six partners (LVCT Health, KHANA, BONELA, EVA, RUMAH CEMARA, Côte d'Ivoire) starting peer review in April to May 2023. The accreditation system is hosted on Salesforce and administrated via an online process and in English. The system is undergoing translation to French and Spanish, and once this is completed Alliance Côte d'Ivoire will commence its self-assessment using the French translated accreditation system.

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

PEOPLE AND REWARD COMMITTEE

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

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

MANAGEMENT STRUCTURE

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

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

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

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

SAFEGUARDING

The Charity continues to improve its safeguarding policies and procedures following the internal review carried out in 2018. In 2020, an internal audit was conducted of our safeguarding controls and, as a result, our Safeguarding Framework and Safeguarding Children, Young People and Vulnerable Adults Policy has been further updated.

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

DATA PROTECTION

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

REMUNERATION POLICY

The Charity's Global Remuneration Principles were updated during 2019 to reflect its move to a performance-driven approach to salary increases. The Charity aims to ensure equity across its global recruitment and remuneration practices and to contribute to the development and sustainability of the local economy in countries where its staff are based. All roles in the UK and South Africa are benchmarked annually against data from comparable organisations in the charity sector. The Charity aims to remunerate staff within the median-upper quartile range produced by the benchmarking exercise.

GRANT-MAKING POLICY

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

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

PUBLIC BENEFIT REPORTING

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

TRUSTEES' RESPONSIBILITIES IN RESPECT OF THE CHARITY'S ACCOUNTS

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

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

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

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

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

EXTERNAL ENVIRONMENT AND THE COVID-19 PANDEMIC

The external environment continues to undergo significant change, not only in response to the COVID-19 pandemic, but also due to changing government and donor priorities, a rise in right-wing populism and significant political events such as Brexit and the Russian invasion of Ukraine.

To date, the Charity has not suffered significant interruption to its operations and delivery of programmes. During 2021, the Charity was able to continue to implement its programme work within the countries that it operates by adapting this work. The Charity anticipates being able to continue programme activities as budgeted and planned in 2022.

There is a continued risk that the COVID-19 pandemic could cause disruption to a region that the Charity undertakes its programme work within. This in turn could create difficulties for the Charity in reaching those most at need with its work. The Trustees and Charity have responded to this by re-directing resources to those programmes and interventions which will have the greatest impact to supporting the Charity's beneficiaries in light of the COVID-19 pandemic. The Charity continues to maintain appropriate controls over its network of partners, monitoring these organisations closely for any possible signs of financial distress. Trustees are happy that the controls in place to monitor and manage the funds held by partners are appropriate and robust.

APPROVAL

This annual report of the Trustees, prepared under the Charities Act 2011 and the Companies Act 2006, was approved by the Board on 08 June 2022. This included the Trustees' approval, in their capacity as company directors, of the Strategic Report contained herein.

Signed on behalf of the Board of Trustees



Professor Nana Poku
Chair

8th June 2022



ACCOUNTS FOR THE YEAR TO 31 DECEMBER

2022

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF FRONTLINE AIDS

Opinion

We have audited the financial statements of Frontline AIDS ('the charitable company') and its subsidiaries ('the group') for the year ended 31 December 2022 which comprise the Consolidated Statement of Financial Activities, the Group and Charity Balance Sheets, the Consolidated Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- ▶ give a true and fair view of the state of the group's and the charitable company's affairs as at 31 December 2022 and of the group's income and expenditure, for the year then ended;
- ▶ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ▶ have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

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

Conclusions relating to going concern

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

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

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on page 58 the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

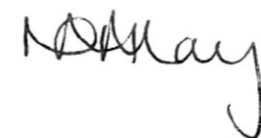
Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

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

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

Use of our report

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



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

Date: 29th June 2023

FRONTLINE AIDS CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 December 2022

	Notes	2022 Restricted \$000	2022 Unrestricted \$000	2022 Total \$000	2021 Restricted \$000	2021 Unrestricted \$000	2021 Total \$000
INCOME FROM:							
Donations and legacies		-	64	64	-	6	6
Investments	2	-	51	51	-	6	6
Charitable activities							
Grant income	3	12,176	3,566	15,742	12,469	7,575	20,044
Contract income	3		557	557	-	419	419
Total		12,176	4,238	16,414	12,469	8,006	20,475
EXPENDITURE ON:							
Charitable activities	4	12,176	5,312	17,488	12,469	7,930	20,399
Total		12,176	5,312	17,488	12,469	7,930	20,399
Net expenditure			(1,074)	(1,074)		76	76
NET MOVEMENT IN FUNDS:							
Funds brought forward	3	-	7,926	7,926	-	7,850	7,850
Total funds carried forward	3	-	6,852	6,852	-	7,926	7,926

The notes on pages 55 to 73 form part of these financial statements.

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

FRONTLINE AIDS BALANCE SHEET

as at 31 December 2022

	Notes	2022 Group \$000	2022 Charity \$000	2021 Group \$000	2021 Charity \$000
Fixed assets					
Tangible assets	8	-	-	6	6
Current assets					
Debtors	11	3,617	3,637	1,864	1,869
Short term deposits	12	1,000	1,000	1,000	1,000
Cash at bank and in hand	12	11,863	11,838	15,680	15,674
		16,480	16,475	18,544	18,543
Liabilities:					
Creditors: Amounts falling due within one year	13, 14	(9,472)	(9,467)	(10,272)	(10,271)
Net current assets		7,008	7,008	8,272	8,272
Provision for liabilities and charges	15	(156)	(156)	(352)	(352)
Total Net assets		6,852	6,852	7,926	7,926
The funds of the charity					
Unrestricted					
General fund		4,800	4,800	4,800	4,800
Fixed asset fund		-	-	6	6
Exchange rate revaluation reserve		500	500	500	500
Programme designated reserve		1,552	1,552	2,620	2,620
Total unrestricted funds		6,852	6,852	7,926	7,926
Restricted					
Total charity funds		6,852	6,852	7,926	7,926

The financial statements were approved by the Board of Trustees and authorised for issue on 08 June 2022.



Nana Poku
Chairman

The notes on pages 55 to 73 form part of these financial statements.
Frontline AIDS. Company Number 2883774

FRONTLINE AIDS CONSOLIDATED CASH FLOW STATEMENT

for the year ended 31 December 2022

	Notes	2022 \$000	2021 \$000
Cash flows from operating activities			
Net cash provided by (used in) operating activities	23	(3,868)	4,327
Cash flows from investing activities			
Interest on treasury deposits and bank balances	2	51	6
Purchase of fixed assets	8	51	6
Subtotal: Net cash provided by investing activities		51	6
Change in cash and cash equivalents for the year		(3,817)	4,333
Cash and cash equivalents at the beginning of the year		16,680	12,347
Cash and cash equivalents at the end of the year	12	12,863	16,680

The notes on pages 55 to 73 form part of these financial statements.

FRONTLINE AIDS NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended 31 December 2022

1. Accounting Policies

Legal form of Charity

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

Basis of preparation

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

Before approving the financial statements, the Trustees review the financial performance for the financial year 2022, consider any relevant information for the current and following years (2023 and 2024) and the major risks to which the Charity is exposed. The review by the Trustees considers the current and future funding of the Charity, the cost base of the Charity and the ability to reduce planned expenditure if changes in funding arise. This review includes analysing the performance of the income strategy for the Charity, which is focused on strengthening the Charity's relationship with its strategic donors, diversifying its funding base through new opportunities and growing funding through high quality and innovative programming.

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

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

Going concern

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

- ▶ Reviewing the 2023 budget together with a review of an updated financial forecast to the end of 2024, which analyses various scenarios of funding for the Charity and the likelihood of key strategic grants being secured.
- ▶ A review of the key risks the Charity faces, including the changing external environment and the mitigating actions the Charity can deploy to reduce the negative impact caused by these risks.

The Charity is funded through a mixture of long-term grants and contract income from governments, multilaterals, trusts, foundations and corporations. The Charity has strategic donors which will provide unrestricted funding to the Charity for 2023 and 2024. The Charity entered 2023 in a strong position with the General Fund at \$4.8m, a programme designated reserve of \$1.6m and a foreign exchange reserve of \$0.5m. The Charity has modelled scenarios that consider the likelihood of key strategic grants being secured and considered the impact of possible mitigating actions, including reducing the cost base of the Charity and reducing planned expenditure. Taking into account these mitigating actions, under all scenarios the Charity has sufficient liquid funds to support its cash flow requirements, together with adequate reserves for the period of review.

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

Funds structure

The Charity maintains two types of fund:

Unrestricted Funds

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

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

Restricted funds

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

Transfers between funds

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

Incoming resources

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

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

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

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

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

Resources expended

Charitable activities

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

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

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

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

Governance costs

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

Functional and presentation currency

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

Foreign exchange gains and losses

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

Fixed assets and depreciation

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

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

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

Furniture and fixtures: 7 years

Computer equipment and software: 3 years

Office equipment: 3 years

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

Cash and cash equivalents and current asset investments

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

Debtors

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

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

Provisions for liabilities and charges

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

Pensions

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

Operating leases

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

Financial instruments

Where the Charity has obligations denominated in one currency that are funded by grants or contracts denominated in another currency, it is exposed to the risk of movements in the exchange rate between those two currencies. In accordance with its foreign exchange policy (see page 38), the Charity may use forward contracts or options to reduce the risk arising from its significant foreign exchange exposures. Those contracts may commit the Charity to exchange a given amount of one currency for another at a future date, at a set rate. These contracts are classed as derivative financial instruments, because their value changes in response to changes in market foreign exchange rates. Accounting standards require derivatives to be held at fair value, with the change in value from one period to another taken through the SOFA. At the balance sheet date, any outstanding forward foreign exchange contracts or options would be revalued at the applicable forward rate for each contract at the year end. The unrealised gain or loss arising on revaluation is taken through the SOFA. The Charity does not hold or trade in any other type of derivative financial instrument.

Estimation of uncertainty

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

2. Investment income & interest

	2022 \$000	2021 \$000
Interest on treasury deposits and bank balances	51	6

3. Movement in resources

	Balance at 1/1/22 \$000	Incoming 2022 \$000	Transfers 2022 \$000	Outgoing 2022 \$000	Balance at 31/12/22 \$000
RESTRICTED FUNDS					
AIDS Foundation South Africa	-	2	-	(2)	-
Alliance for Public Health	-	809	-	(809)	-
Bonela	-	5	-	(5)	-
Dutch Government (BuZa)	-	3,588	-	(3,588)	-
Elton John AIDS Foundation	-	658	-	(658)	-
Expertise France	-	33	-	(33)	-
Ford Foundation	-	778	-	(778)	-
"Foreign, Commonwealth and Development Office"	-	(1)	(1)	-	-
Gilead Sciences Inc	-	273	-	(273)	-
Global Fund to Fight AIDS, Tuberculosis & Malaria	-	2,485	-	(2,485)	-
Irish Aid	-	58	-	(58)	-
New Venture Fund	-	129	-	(129)	-
Open Society Foundations	-	247	-	(247)	-
Rockefeller Brothers Fund	-	857	-	(857)	-
Swedish Government (SIDA)	-	1,798	-	(1,798)	-
The Archewell Foundation	-	107	-	(107)	-
UNESCO"Global Fund to Fight Aids, Tuerclerosis & MalariaGrant"	-	69	-	(69)	-
Unitaid	-	91	-	(91)	-
ViiV Healthcare	-	27	-	(27)	-
Young Africa International	-	163	-	(163)	-
Total restricted funds	-	12,176	-	(12,176)	-
UNRESTRICTED FUNDS					
Contracts					
US Government (USAID)	-	-	-	-	-
Other contract income	-	557	-	(557)	-
Subtotal contracts		557		(557)	
<i>Unrestricted grants (details below)</i>		3,566			
<i>Other unrestricted grant income</i>					
<i>Total grant income</i>		3,566			
<i>Other unrestricted income</i>		115			
Total incoming resources on general fund		3,681			
General fund	4,800	3,681	1,058	(4,739)	4,800
Fixed asset fund	6	-	(6)	-	-
Exchange rate revaluation reserve	500	-	16	(16)	500
Programme designated reserve	2,620	-	(1,058)	-	1,552
Total unrestricted funds	7,926	4,238	-	(5,312)	6,852
Total funds	7,926	16,414	-	(17,488)	6,852

Restricted funds relate to donor-funded programmes, with expenditure incurred in the delivery of those programmes through strategic and associate partners and onward granting to implementing partners. Incoming resources on restricted funds are only recognised to the extent that these funds have been utilised to carry out programme activities as stipulated in the relevant agreements. Any funds received in excess of activity delivered are treated as deferred income. Note 14 summarises the amount of incoming resources deferred in the financial year ending 31 December 2022.

The programme designated reserve is approved by the Trustees for the delivery of the strategy, supported by detailed budgets and project plans. These are resources to explore and invest strategically in the pursuit of sustaining the Charity's partner organisations' delivery on the Charity's strategy in 2023. At 31 December 2022, a transfer of \$1,047,000 from the general fund into Programme Designated and Exchange rate revaluation reserves occurred, to meet future strategic expenditure and in-year foreign exchange losses.

The exchange rate revaluation reserve is maintained to cover unhedged foreign exchange losses that arise in a particular year. During 2022, \$16,000 of foreign exchange losses were generated due to the revaluation of non-USD denominated assets. These losses were taken to the exchange rate revaluation reserve, where a transfer from the General Fund equivalent to \$16,000 then occurred."

Unrestricted grants are as follows:

	2022 \$000	2021 \$000
Swedish Government (Sida)	2,950	3,642
Dutch Government (BuZa)	-	3,933
Open Society Foundations	300	-
Irish Aid	316	-
Total	3,566	7,575

4. Charitable activities

	Onward Granting	International Technical Assistance	Salaries	Support Costs	2022 Total	2021 Total
	\$000	\$000	\$000	\$000	\$000	\$000
Speak Truth	773	1,033	7	681	2,494	1,099
Unlock Barriers	2,167	1,418	227	1,431	5,243	7,173
Invest in Solutions	4,705	1,007	400	2,295	8,407	9,227
Build a Sustainable Future	178	600	20	299	1,097	1,062
Partnership and Civil Society Strengthening	2	124	13	52	191	1,066
Evidence for Impact	-	26	6	12	44	352
Innovation	-	2	7	3	12	420
Total	7,825	4,210	680	4,773	17,488	20,399

5. Support costs

	Speak Truth	Unlock Barriers	Invest in Solutions	Build a Sustainable Future	Partnership and Civil Society Strengthening	Evidence for Impact	Innovation	2022 Total	2021 Total
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Income	21	45	72	9	2	149	1,226	704	
Operations	120	252	404	53	9	3	-	841	2,608
Governance Costs	1	1	3	-	-	-	-	5	258
Central Costs	539	1,133	1,816*	237	41	9	3	3,778	671
Total	681	1,431	2,295	299	52	12	3	4,773	4,763

The Charity delivers a comprehensive set of person centred, community focused programming through seven portfolios of work: Speak Truth, Unlock Barriers, Invest in Solutions, Build a Sustainable Future, Partnership and Civil Society Strengthening, Evidence for Impact and Innovation. The activities within this programming are achieved through a combination of direct expenditure and onward granting. Direct costs are used as the basis to apportion support costs across charitable activities. The support costs associated with onward granting were \$2,938,000 (2021: \$2,761,000).

6. Onward granting

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

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

Onward grants made during 2022 totalled \$7,826,000. Of this amount, the 20 most material grants totalled \$6,688,000. The 20 recipient organisations receiving these grants are listed as follows:

Organisation name	Country	2022 Group \$000	2021 Group \$000
Regional Psychosocial Support Initiative (REPSSI)	South Africa	1,257	1,178
Alive Medical Services	Uganda	670	585
Africaid Zvandiri	Zimbabwe	653	529
Africaid Zvandiri	Lebanon	541	346
Soins Infirmiers et Developpement Communautaire (SIDC)	Lebanon	516	496
Action for Community Development (ACODEV)	Uganda	463	320
Y+ Global	South Africa	397	263
Paediatric AIDS Treatment for Africa (PATA)	South Africa	382	409
Caritas Egypt	Egypt	301	342
Co-ordinating Assembly of NGOs (CANGO)	Swaziland	280	217
Association de lutte contre le SIDA (ALCS)	Morocco	238	265
The AIDS Support Organisation Uganda (TASO)	Uganda	209	209
ActionAid UK	United Kingdom	184	759
LVCT Health	Kenya	139	261
Association Tunisienne de Lutte	Tunisia	98	263
Forearms of Change Center to Enable Community (FOCCEC)	Jordan	95	279
African Alliance	South Africa	81	-
Youth Alive Uganda	Uganda	75	-
India HIV/AIDS Alliance	India	59	-
Light of Hope	Malawi	50	-
		6,688	6,721

7. Staff numbers and costs

The average number of employees of the group for the year was 89 (2020: 108).
The aggregate costs of these staff were as follows:

	2022 Group \$000	2021 Group \$000
Salaries	3,810	5,739
Social security costs	350	523
Pension costs	344	514
Total	4,504	6,777

During the financial year, the following key management personnel received total emoluments of \$417,000 (2021: \$474,000) for services to the Charity.

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

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

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

	2022 Group number	2022 Charity number	2021 Group number	2021 Charity number
\$145,000-\$154,999	-	-	2	2
\$135,000-\$144,999	1	1	-	-
\$125,000-\$134,999	1	1	1	1
\$115,000-\$124,999	-	-	1	1
\$105,000-\$114,999	-	-	1	1
\$95,000-\$104,999	1	1	4	4
\$85,000-\$94,999	2	2	5	5
\$75,000-\$84,999	5	5	5	5

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

8. Tangible fixed assets

	Furniture and fixtures and software \$000	Computer equipment \$000	Office equipment \$000	Motor Vehicles \$000	Total \$000
GROUP AND CHARITY					
Cost at 1 January 2022	133	221	13	-	367
Additions for the year	-	-	-	-	-
Disposals for the year	(133)	(136)	(13)	-	(282)
Cost at 31 December 2022	85	85	-	-	85
Accumulated depreciation at 1 January 2022	133	215	13	-	361
Depreciation for the year	-	6	-	-	6
Depreciation on disposals	(133)	(136)	(13)	-	(282)
Accumulated depreciation at 31 December 2022	-	85	-	-	85
Net book value at 31 December 2022	-	-	-	-	-
Net book value at 31 December 2021	-	6	-	-	6

9. Investments - Charity

	2022 \$	2021 \$
FIXED ASSET INVESTMENTS		
Investment in non-UK subsidiary undertakings	-	-

10. Subsidiary undertakings

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

The aggregate amount of the assets, liabilities and funds of the South African and US subsidiaries for the year ended 31 December 2022 are as below and solely represent trading between these subsidiary undertakings and Frontline AIDS.

Country	Name of subsidiary	Date of incorporation	Year end	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			
				25	(25)	-
				-	-	-

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

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

The net reserves of these subsidiaries was nil as at 31st December 2022. The incoming resources of the parent Charity were \$16.4 million with resources expended of \$(17.5m).

Other than the remuneration of key management personnel disclosed in note 7, there were no related party transactions during the course of 2022.

11. Debtors

	2022 Group \$000	2022 Charity \$000	2021 Group \$000	2021 Charity \$000
Due from donors, including accrued income	1,935	1,934	1,050	1,050
Amount due from subsidiary companies	-	25	-	6
Advances to partner organisations	1,556	1,556	724	724
Other debtors	19	15	6	5
Prepayments	107	107	84	84
	3,617	3,637	1,864	1,869

Advances to partners made by the Charity take the form of concessionary loans. These loans are non-interest bearing and are repaid to the Charity in the form of services delivered by partners. The carrying amount of these concessionary loans in the Charity and Group are equivalent to the balance of advances to partners at the 2022 financial year end.

12. Cash and cash equivalents

	2022 Group \$000	2022 Charity \$000	2021 Group \$000	2021 Charity \$000
Balances held by subsidiaries	25	-	6	-
Balances held by Country Office branches	-	-	-	-
Balances held by the Secretariat	11,838	11,838	15,674	15,674
<i>Subtotal: Cash at bank and in hand</i>	<i>11,863</i>	<i>11,838</i>	<i>15,680</i>	<i>15,674</i>
Short term deposits	1,000	1,000	1,000	1,000
	12,863	12,838	16,680	16,674

Cash and cash equivalents_ refers to funds held by the Charity for the delivery of donor-funded programmes. Cash and cash equivalents decreased in 2022, largely due to the Charity spending funds received in advance on its restricted programme work. The Charity held \$1m in short term treasury deposits at the 31 December 2022, with a term of 12 months.

13. Creditors falling due within one year

	2022 Group \$000	2022 Charity \$000	2021 Group \$000	2021 Charity \$000
Trade creditors	416	410	636	634
Due to partner organisations	577	577	407	407
Other creditors	104	104	72	72
Tax & social security	91	91	96	96
Accruals	211	211	333	334
Deferred income (note 14)	8,073	8,073	8,728	8,728
	9,472	9,466	10,272	10,271

14. Deferred Income

	2022 Group \$000	2022 Charity \$000
Balance at 1 January 2022	8,728	8,728
Amount released to incoming resources	(6,960)	(6,960)
Amount deferred in the year	6,305	6,305
Balance at 31 December 2022	8,073	8,073

Deferred income includes cash amounts received under performance related grants and contracts for which qualifying expenses have not yet been incurred.

15. Provisions

Provisions held by the Charity in 2022 have reduced by \$196k. Provisions were released following the Charity reaching a dilapidations settlement with its previous landlord, having vacated its previous office space in April 2022. Provisions at 31 December 2021 stand at \$156,000. These provisions represent potential bad debts, which the Charity is actively in the process of recovering.

Provisions	2022 \$000
Balance at 1 January 2022	352
Release of provision	(239)
Charged to SOFA during year	43
Balance at 31 December 2022	156

16. Trustees' emoluments and reimbursed expenses

No Trustees were remunerated for their role during the year.

Travelling and accommodation expenses for Trustees attendance at meetings amounted were nil in 2022 (2021: \$0). All Trustee meetings were held virtually in 2022.

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

17. Indemnity insurance

The Charity maintains a directors and officers insurance policy both to protect itself and indemnify the Trustees from the consequences of any neglect or default on the part of the Trustees, employees or agents of the Charity. This insurance is included in a Commercial Combined Package with an overall cost of \$46,500 for the period 1 January-31 December 2022.

18. Auditor's remuneration

	2022 \$	2021 \$
Fee for the statutory audit	50,921	51,974
Fees for other services:		
Other audits	-	-
Total fees, excluding VAT	50,921	51,974

19. Analysis of net assets between funds

Fund balances at 31 December 2022 are represented by:

	Restricted 2022 \$000	Unrestricted 2022 \$000	Total 2022 \$000	Restricted 2021 \$000	Unrestricted 2021 \$000	Total 2021 \$000
GROUP						
Tangible fixed assets	-	-	-	-	6	6
Investments	-	-	-	-	-	-
Net current assets	-	6,852	6,852	-	7,920	7,920
Total net assets	-	6,852	6,852	-	7,926	7,926
CHARITY						
Tangible fixed assets	-	-	-	-	6	6
Investments	-	-	-	-	-	-
Net current assets	-	6,852	6,852	-	7,919	7,919
Total net assets	-	6,852	6,852	-	7,926	7,926

20. Limited liability

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

21. Taxation

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

22. Obligations under operating leases

At 31 December 2022 the group had non-cancellable lease commitments as shown below:

	2022 \$000	2021 \$000
	Land and buildings	Land and buildings
Due within one year	37	60
Due within one and five years	-	-
Due after five years	-	-
Total net assets	37	60

There are no non-cancellable lease commitments due greater than one year for the Charity. The Charity relocated to a new head office in Brighton during the course of 2022. These head offices are on a six month rolling notice period.

During 2022, lease payments of \$183,000 were expensed in the group (2021: \$257,000).

23. Note to the cash flow statement

Reconciliation of cash flows from operating activities

	2022 \$000	2021 \$000
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(1,074)	76
Adjustments for:		
Depreciation charges	6	6
Dividends, interest and rents from investments	(51)	(6)
Provision for liabilities and charges (non-cash)	(196)	(224)
(Increase)/Decrease in debtors	(1,753)	797
(Decrease)/Increase in creditors	(800)	3,678
Net cash provided by (used in) operating activities	(3,868)	4,327

24. Specific donor disclosures

NETHERLANDS MINISTRY OF FOREIGN AFFAIRS:

READY+

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

	2021 USD	2022 USD	Total USD
Cash received during the year	2,912,962	3,923,389	6,836,351
Interest allocated	1,183	11,884	13,068
Expenditure incurred and income recognised in the accounts (note 3)	(2,165,916)	(3,613,223)	(5,779,139)
Balance carried forward (within deferred income, note 14)	748,229	322,051	1,070,280

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

	2021 USD	2022 USD	Total USD
Maximum commitments assumed with partners through subgrants	2,096,394	2,830,746	4,927,140
Decommitments to partners - agreements ending 31st December	(425,324)	(404,570)	(829,894)
Commitments spent and claimed by partners	1,671,070	2,426,176	4,097,246
Funds disbursed to partners	(1,702,305)	(2,468,222)	(4,170,528)
Balance of committed funds yet to be disbursed	(31,236)	(42,046)	(73,282)

25. Financial instruments

Sections 11 and 12 of FRS 102 require the disclosure of the role that financial instruments have had during the year in creating or changing the risks that the Charity faces in undertaking its activities. The main financial risk the Charity is exposed to is foreign exchange risk, which applies because there is a mismatch between the currencies in which the Charity is funded and the currencies in which the Charity incurs expenditure and obligations.

The Charity manages foreign exchange risk in accordance with its foreign exchange policy, set out on page 38, which includes the use of forward contracts or options to reduce risk on significant foreign exchange exposures.

At 31st December 2022 the Charity had no foreign exchange instruments in place. Financial liabilities measured at fair value through the statement of financial activities is therefore nil, as reflected in the table below.

	2022 \$000	2021 \$000
Financial liabilities measured at fair value through the statement of financial activities	-	-
Carrying amount of financial assets/liabilities	-	-

26. Comparative movement in funds

	Balance at 1/1/21 \$000	Incoming 2021 \$000	Transfers 2020 \$000	Outgoing 2021 \$000	Balance at 31/12/21 \$000
RESTRICTED FUNDS					
AIDS Foundation South Africa	-	25	-	(25)	-
Alliance for Public Health	-	64	-	(64)	-
Bonela	-	7	-	(7)	-
Dutch Government (BuZa)	-	3,127	-	(3,127)	-
Elton John AIDS Foundation	-	618	-	(618)	-
Gender DynamiX	-	3	-	(3)	-
Gilead Sciences Inc	-	324	-	(324)	-
Global Fund to Fight AIDS, Tuberculosis & Malaria	-	3,124	-	(3,124)	-
Irish Aid	-	188	-	(188)	-
L'Alliance Burundaise contre le SIDA	-	1	-	(1)	-
New Venture Fund	-	242	-	(242)	-
Other	-	22	-	(22)	-
Swedish Government (SIDA)	-	1,995	-	(1,995)	-
UK Government (DFID)	-	2,364	-	(2,364)	-
United Nations	-	69	-	(69)	-
Waci Health	-	38	-	(38)	-
Young Africa International	-	144	-	144	-
Total restricted funds	-	12,469	-	12,469	-
UNRESTRICTED FUNDS					
Contracts					
US Government (USAID)	-	-	-	-	-
Other contract income	-	419	-	(419)	-
Subtotal contracts		419		419	
<i>Unrestricted grants (details below)</i>		7,575			
<i>Other unrestricted grant income</i>					
<i>Total grant income</i>		7,575			
<i>Other unrestricted income</i>		12			
Total incoming resources on general fund		7,587			
General fund	4,800	7,587	(445)	(7,143)	4,800
Fixed asset fund	12	-	(6)	-	6
Exchange rate revaluation reserve	500	-	369	(369)	500
Total unrestricted funds	7,850	8,007	-	7,931	7,925
Total funds	7,850	20,475		20,399	7,926
				2021 \$000	2020 \$000
Swedish Government (Sida)				3,642	3,157
Dutch Government (BuZa)				3,933	3,913
				7,575	7,070

REFERENCE AND ADMINISTRATIVE DETAILS

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

TRUSTEES

Nana Poku (Chair)
Pauline Hayes
Micheal Ighodaro
Purnima Mane
Andrea Marmolejo
Abby Maxman
Maya Mungra
Joan Nyanyuki (from 08 June 2022)

COMMITTEES

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COMMITTEES

(A) Accreditation Committee

CHAIR

Chair: Joan Nyanyuki - Trustee
Anuar Luna - Independent Member, Latin America
Purnima Mane - Trustee
Soe Naing - Partner Representative, Mahamate, Myanmar
Rokhaya Nguer - Partner Representative, ANCS, Senegal
Flavian Rhode - Partner Representative, Positive Vibes, Namibia

(F) Finance and Audit Committee

Chair: Maya Mungra - Trustee
Ian Goodacre - Independent member
Robert Hardy - Independent member
Andrea Marmolejo - Trustee
Abby Maxman - Trustee

(P) People and Reward Committee

Chair: Pauline Hayes - Trustee
Maya Mungra - Trustee
Nana Poku - Trustee

EXECUTIVE DIRECTOR

Christine Stegling (until December 2022)

ACTING EXECUTIVE DIRECTOR

Lois Chingandu (from January 2023)

REGISTERED OFFICE

1a Isetta Square
35 New England Street
Brighton
BN1 4GQ

AUDITORS

Crowe UK LLP
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55 Ludgate Hill
London
EC4M 7JW

BANKERS

Barclays Bank plc
1 Churchill Place
Canary Wharf
London
E14 5HP

SOLICITORS

Bates Wells
10 Queen Street Place
London
EC4R 1BE
DMH Stallard
1 Jubilee Street
Brighton
BN1 1GE

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

AIDS & Rights Alliance for Southern Africa (ARASA)
AIDS Care China
The AIDS Support Organization (TASO)
Africaid Zvandiri
African Sex Workers' Alliance (ASWA)
Alive Medical Services (AMS)
Alliance Burundaise Contre le SIDA (ABS)
Alliance for Public Health (APH)
Alliance Nationale des Communautés pour la santé (ANCS)
Alliance Nationale pour la santé et le développement en Côte d'Ivoire (Alliance Côte d'Ivoire) Associação Comunitária Ambiente da Mafalala (ACAM)
Association de Lutte Contre le SIDA Association Marocaine de Solidarité et Développement (AMSED) Association tunisienne de lutte contre les maladies sexuellement transmissibles et le sida (ATL MST SIDA)
Anti-AIDS Association
Botswana Network on Ethics, Law and HIV/AIDS (BONELA)
Caritas Egypt
Centre for Supporting Community Development Initiatives (SCDI)
Co-ordinating Assembly of Non-Governmental Organisations (CANGO)
Corporación Kimirina
Education as a Vaccine Against AIDS (EVA)
Family AIDS Caring Trust Zimbabwe (FACT)
Forearms of Change to Enable Community Jordan (FOCCEC)
Frontline Global
Gays and Lesbians of Zimbabwe (GALZ)
Gender DynamiX
Global Network of Young People Living with HIV (Y+ Global)
Humsafar Trust
Initiative Privée et Communautaire pour la santé et la riposte au VIH/sida au Burkina Faso (IPC/BF) India HIV/AIDS Alliance (Alliance India)
Instituto para el Desarrollo Humano (IDH)
Khmer HIV/AIDS NGO Alliance (KHANA)
LAMBDA - Mozambican Association for the Defense of Sexual Minorities
LEPRA Society
LVCT Health
MAHAMATE
MAMTA Health Institute for Mother and Child
Middle East and North Africa Harm Reduction Association (MENAHRRA)
Networking HIV & AIDS Community of Southern Africa Organization for Social Services, Health and Development (OSSHD)
Paediatric AIDS Treatment for Africa (PATA)
Pakachere Institute of Health and Development Communication
Peer to Peer Uganda (PEERU)
Positive Vibes Trust
Promoteurs Objectif Zerosida (POZ)
Red de Mujeres Trabajadoras Sexuales de Latinoamérica y El Caribe (RedTraSex)
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Youth Initiative for Drug Research, Information, Support and Education (YouthRISE Nigeria) Zimbabwe Civil Liberties and Drug Network (ZCDN)

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

The Elton John AIDS Foundation
Expertise France, Ford Foundation
The Government of the Netherlands (BuZa)
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The Government of Ireland, Open Society Foundations
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The Swedish Government (Sida)
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