

# Report and Accounts 2012

International HIV/AIDS Alliance



“  
Through a community-led  
response we improved the lives  
of 4.7 million people in 2012  
”

# Contents

	List of acronyms
<b>1</b>	Report of the Trustees
<b>14</b>	Report of the independent auditors
<b>15</b>	Consolidated statement of financial activities
<b>16</b>	Balance sheets
<b>17</b>	Consolidated cash flow statement
<b>17</b>	Notes to the consolidated financial statements

## Acronyms

<b>AEE</b>	Asia and Eastern Europe
<b>CBO</b>	Community-based organisation
<b>CCM</b>	Country Coordinating Mechanism
<b>FRS</b>	Financial Reporting Standard
<b>GDP</b>	Gross domestic product
<b>HLE</b>	Horizontal learning exchange
<b>INPUD</b>	International Network of People who Use Drugs
<b>LAC</b>	Latin America and the Caribbean
<b>MNCH</b>	Maternal, newborn and child health
<b>MSM</b>	Men who have sex with men
<b>NGO</b>	Non-governmental organisation
<b>ODA</b>	Official development assistance
<b>PMTCT</b>	Prevention of mother-to-child transmission
<b>PPA</b>	Partnership Programme Arrangement
<b>PR</b>	Principal Recipient
<b>PrEP</b>	Pre-exposure prophylaxis
<b>RCA</b>	Recipient Contracted Audit (applicable to USAID funding)
<b>SOFA</b>	Statement of Financial Activities
<b>SRH</b>	Sexual and reproductive health
<b>STI</b>	Sexually transmitted infection
<b>TASP</b>	Treatment as prevention
<b>TB</b>	Tuberculosis
<b>VCT</b>	Voluntary counselling and testing

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**A mother and baby, Cote d'Ivoire**  
©Nell Freeman for the Alliance

**Health promoters travel by road, canoe or by motorcycle to reach communities, Ecuador**  
© Jorge Vinueza for Kimirina

**A nurse measures out methadone at Ar Rahman mosque in Kuala Lumpur, Malaysia**  
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Unless otherwise stated, the appearance of individuals in this publication gives no indication of either sexuality or HIV status.

# Report of the Trustees

for the year ended 31 December 2012

The Trustees of the International HIV/AIDS Alliance submit their report and the audited accounts of the organisation for the year ended 31 December 2012.

The International HIV/AIDS Alliance ('the Charity') is registered with the Charity Commission for England and Wales under number 1038860. The Charity functions as the secretariat for a global alliance of nationally-based Linking Organisations and Country Offices working to support community action on HIV and AIDS in developing countries ('the Alliance'). (The terms 'Linking Organisation' and 'Country Office' are explained in the 'Organisational structure' section of the Trustees' report on page 8). The names of the Charity's Trustees and Executive Director are opposite, to the right of this page, as are details of its registered office (where the secretariat is based) and the names and addresses of its bankers, solicitors and auditors.

## Objectives and activities

### Objectives

The Alliance's vision is a world in which communities have brought an end to HIV transmission and secured their health and human rights. The objects of the Charity, as stated in its memorandum of association, are the specific pursuits through which the Alliance aims to make that vision a reality. These objects 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 (as set out in United Nations conventions and declarations) particularly by the following means: relieving need among the victims of human rights abuses; research into human rights issues; educating the public about human rights; providing technical advice to government and others on human rights matters; raising awareness of human rights issues; international advocacy on human rights; and eliminating infringements of human rights
- the relief of poverty or other charitable need among people affected by HIV, including their families and dependants, in addition to ensuring that they are healthy
- the promotion of equality and diversity by the elimination of stigma and discrimination in relation to people affected by HIV.

The Charity's mission, in furtherance of its objects, is to support community action on HIV, health and human rights to end AIDS. The Charity aims to help communities play a full and effective role in the global response to AIDS, and in particular is committed to:

- meaningfully involving people living with HIV in all aspects of its response to the epidemic

### Trustees

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 Mr Martin Dinham  
 Mr Zhen Li (appointed 10 November 2012)  
 Mr Callisto Madavo  
 Mr Kevin Moody (appointed 10 November 2012)  
 Ms Kanini Mutooni (appointed 10 November 2012)  
 Dr Carole Presern  
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 Mr Kevin Ryan (resigned 26 April 2012)  
 Dr Nafis Sadik (Vice Chair)  
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### Company registration number

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### Charity registration number

1038860

### Website

[www.aidsalliance.org](http://www.aidsalliance.org)

- reducing vulnerability, stigma, violence and discrimination
- strengthening the capacity of communities to respond to HIV and other health, development and human rights priorities
- working both in countries with concentrated and generalised epidemics, with key populations – groups that are likely to affect, or be affected by, the spread of HIV.

During 2012, the work of Linking Organisations, Country Offices and the secretariat<sup>1</sup> all supported the achievement of the Charity's objectives for the year, and the overall objectives set out in its strategic framework, *HIV and healthy communities*, for the period 2010-12.

## Achievements and performance in 2012

### Significant achievements in 2012 included:

- We reached 4.68 million people, a vast increase on 2.76 million in 2011.
- HIV prevention made up the majority (88%) of our reach, and 58 million condoms were distributed – the highest number distributed by the Alliance in a single year.
- The number of people accessing voluntary counseling and testing (VCT) at Alliance-supported facilities more than doubled from 210,000 in 2011 to 596,000 in 2012.
- 57% of people (over 2.5 million) reached globally were women and girls, and we reached 136,000 children in Africa.
- 69% of Linking Organisations (22 of the 32 LOs responding to the LO survey indicated) reported an increase of programmes integrating HIV and sexual and reproductive health (SRH) or HIV and Tuberculosis (TB).
- We can see the impact we are having on national responses. 10 out of 39 Linking Organisations contribute at least 10% to one or more national targets. The actual percentages range from an 11% to 90% contribution.
- We increased our focus on human rights, with 81% of Linking Organisations (26 of the 32 LOs responding to the LO survey indicated) participating in national level advocacy.
- 395,000 people were reached with initiatives to reduce stigma and discrimination, four times more people than in 2011.
- Alliance Linking Organisations provided grants and technical support to 1,800 community-based organisations (CBOs). The seven regional Technical Support Hubs provided 9,700 days of technical assistance in 2012, double the amount of days provided in 2011.
- Total expenditure of the Alliance was \$131 million in 2012, a 42% increase since 2009 and double the target increase that was set at the start of the *HIV and Healthy Communities* (2010-12) strategy.

### Developing strategies to end aids

2012 was the last year of our three-year strategy, *HIV and Healthy Communities*, which deliberately laid out ambitious targets.

Acceleration in 2012 has helped us achieve, or brought us closer to, our targets. These were all designed to support and amplify community action on HIV and AIDS. In the next sections we provide more detail on the successes and challenges under our four responses.

From the very beginning of the Alliance, in 1993, we decided to take a long-term view. We chose to tackle the HIV epidemic by championing community-led programming and South-to-South cooperation. Our approach remained highly relevant in 2012 as we embarked on this next chapter in our own history, and in the history of the AIDS response.

2012 has been a turbulent period in the AIDS response. There are 34 million people living with HIV globally.<sup>2</sup> Scientific advances<sup>3</sup> and robust evidence of what works has provided us with optimism that the end of AIDS is possible. However, the community responses that are central to delivering these results are under threat; many donors are taking austerity measures and development assistance is reducing in middle-income countries; and stigma and discrimination continues to undermine the effectiveness of the response.

As we reflect on the last year we also take these challenges and opportunities into the next strategy, prepared to adapt to a changing context to sustain the community response.

Our progress to date provides the baseline for our new strategy: *HIV, Health and Rights: Sustaining Community Action (2013-20)*. The targets we have set are no less ambitious, as we believe now is the time to strengthen investment at community level if we are to seize the opportunities to end AIDS.

More on the new strategy on page 7.

### Strategic Response 1: Scale up integrated programmes

In 2012 our priority under Response 1 was to scale up integrated programming, primarily HIV-SRH integration, working with communities most affected by HIV and increasing geographical coverage, with a particular focus on Africa.

The following targets reflect our contribution to national responses. They also show what that means in actual numbers with a breakdown by region, who we are reaching and with what. They show how far we have come in integrating HIV services to meet people's related health needs.

**Strategic target: 40 Alliance country programmes are making a significant contribution to increased availability and access to HIV and health services.**

<sup>1</sup> From here, this section (pages 2 to 7) refers to how 'we', the Alliance, have made progress towards the current strategy, and includes the secretariat, Linking Organisations, Country Offices and Technical Support Hubs. The 'Structure, governance and management' and 'Financial review' sections of this report refer to the Charity, which comprises the secretariat plus the Country Offices.

<sup>2</sup> UNAIDS (November 2012), Report on the global AIDS epidemic, 2011.

<sup>3</sup> Scientific advances include developments in treatment as prevention (TASP), home testing, and the use of pre-exposure prophylaxis (PrEP).

**At the end of 2012 the Alliance global partnership included 39 Linking Organisations and Country Offices, seven Technical Support Hubs and an international secretariat.<sup>4</sup>**

Ninety-seven per cent of Alliance Linking Organisations reported data to national AIDS authorities, the details of which provide a measure of the contribution the Alliance is making to national responses. Ten Linking Organisations contributed at least 10% to national targets, with actual percentages ranging from 11% to 90%.

The highest percentage contribution (90%) is from Positive Vibes' prevention work with most-at-risk populations in Namibia. Those 'most at risk' in Namibia includes men who have sex with men (MSM) and transgender people. Other examples of significant contributions to national responses include:

- ANCS contributes 75% to Senegal's national target on prevention with most-at-risk populations, working through over 700 community-based organisations.
- Alliance Ukraine is responsible for one of the largest civil society-run harm reduction programmes globally. Its prevention work is responsible for 61% of the national prevention target with those most at risk in Ukraine.
- Alliance Myanmar has long been a major provider of services to key populations in Myanmar, notably MSM. The work was scaled up when it became a sub-recipient of the Global Fund to Fight AIDS, Tuberculosis and Malaria on the fund's return to Myanmar in 2010. Alliance Myanmar's prevention work contributes 11% to the national target.
- KHANA has been the largest civil society organisation working on HIV in Cambodia for many years. In 2012 it contributed 30% or more of the national target on no less than eight national indicators.
- Kimirina in Ecuador is the Principal Recipient (PR) of a Global Fund grant and contributes 75% to Ecuador's prevention target for most-at-risk populations through its work with MSM and transgender people.

**Strategic target: 4.5 million people reached directly with integrated HIV and health programmes.**

**Our accelerated response in 2012 resulted in us reaching 4.68 million people, a vast increase on our reach of 2.76 million people in 2011.**

64% (25) Linking Organisations increased their reach in 2012.

- IPC in Burkina Faso is one of the Linking Organisations to increase its reach. Due to the start up of its Round 10 Global Fund HIV grant 352,000 people were reached in 2012, six times the number of people in 2011. The grant focuses on increasing access to antiretroviral treatment, strengthening prevention of mother-to-child transmission (PMTCT) services, and increasing prevention services for most-at-risk populations.
- Alliance Uganda also increased its reach. The SUNRISE OVC<sup>5</sup> programme reached 58,000 children, ten times as many as in 2011.
- One of the countries where our reach decreased is Haiti (by 42%). However, this is due to improvements in the quality of data collection.

**HIV prevention** is the largest component of our programming in all three regions, with 4.11 million people reached through prevention activities (out of a total of 4.68 million people). Fifty-eight million condoms were distributed, the highest number delivered by the Alliance in a single year.

We also scaled up the **voluntary counselling and testing (VCT)** that we provide directly. VCT doubled with more 596,000 people accessing services at Alliance-supported facilities.

Our work with children and families also increased. Nineteen Linking Organisations worked directly with children, with their reach increasing from 78,000 in 2011 to 160,000 in 2012. The biggest contributor to the overall scale-up on children's programmes is a tenfold increase in the coverage of the SUNRISE programme in Uganda (mentioned above) which works with local government and communities to improve care for orphaned and vulnerable children.

**The majority of people we reached were in Africa (2.72 million)**

Scale-up efforts have been focused in sub-Saharan Africa. The success of this approach is evident as reach has more than doubled on the African continent from 1.01 million people in 2011 to 2.64 million in 2012. Our 2012 reach in East Africa is almost six times that of 2011 (rising from 136,000 to 800,000). Reach in both North and West Africa has also doubled.

Most significantly, ANCS in Senegal has doubled its reach from 579,000 people in 2011 to 1.30 million people in 2012. ANCS was one of the first Linking Organisations, started by the Alliance in 1994. ANCS' priorities include reducing new infections and improving the quality of life for people infected and affected by HIV. Those most at risk in Senegal include MSM, sex workers, young people and women. ANCS works with Senegal's Ministry of Health and National AIDS Council to strengthen health and community systems.

**We reached 1.64 million people in Asia and Eastern Europe (AEE)**

Multi-country programmes are contributing to our reach in AEE including:

- The five-country *Community Action on Harm Reduction* programme that has reached 136,000 beneficiaries to date. Four of the five countries are in Asia (China, India, Indonesia and Malaysia) with the fifth country being Kenya. Project management is provided by Alliance Ukraine.
- *Community Action for Sexual and Reproductive Health and Rights in Asia* has established over 160 youth groups and trained over 3,000 peer leaders in India and Bangladesh over the past three years.

**We reached over 300,000 people in Latin America and the Caribbean (LAC)**

This included:

- Over 70,000 people in Bolivia where IDH works with young people and key populations through prevention and education activities. Advocacy on health and human rights is also a core component of its work.
- POZ reached 122,000 people in Haiti, including with prevention and treatment services. The Alliance reached a further 12,000 people across other Caribbean countries.

<sup>4</sup> At the time of going to print (June 2013) the Alliance included 40 Linking Organisations and Country Offices. We have welcomed TACOSODE in Tanzania and unfortunately seen the closure of Alliance Zambia. AIDS Care China has replaced the Country Office in China, and Alliance India, formerly part of the secretariat, has transitioned to an independent Linking Organisation. The Alliance also includes an international secretariat and seven Regional Technical Support Hubs. See the back cover for full details.

<sup>5</sup> SUNRISE OVC stands for Strengthening the Ugandan National Response for Implementation of Services for Orphans and Vulnerable Children

**Strategic target: 70% of country programmes show increased coverage of integrated programmes.**

In 2012 69% of the 32 Alliance Linking Organisations responding to the LO survey increased the coverage of their integrated programmes. Over 20% of our total reach (984,000 individuals) was through these integrated programmes. Integration covers SRH, TB, livelihoods and human rights. We have primarily focused on increasing HIV-SRH programmes:

- We reached 984,000 people with SRH services, up from 504,000 in 2011.
- 22 Alliance Linking Organisations reported an increase in their HIV-SRH programming. The range of HIV-SRH integration activities carried out is diverse, including maternal, newborn and child health (MNCH) services, family planning, tackling gender-based violence, providing STI and sexual health services, and sexuality education.
- Over 74,000 women received PMTCT services, up from 64,000 in 2011.

**Strategic Response 2: Support well-functioning CBOs**

Strong civil society responses are at the heart of the Alliance. This is why we invest in mechanisms that strengthen Linking Organisations.

**Strategic target: 80% of programmes implemented by Alliance Linking Organisations adhere to the Alliance good practice programme standards.**

During 2012 we continued to develop programming standards and Good Practice Guides to support the implementation of quality programming across the Alliance. The guides bring together expertise from our global community-level HIV programming to define and guide good practice in a range of technical areas.<sup>6</sup>

Examples of the standards in use include:

- The *Community Action on Harm Reduction (CAHR)* programme used the HIV and drug use standards to produce *Reaching Drug Users: A Toolkit for Outreach Services*.<sup>7</sup> The need for a toolkit was identified during a capacity building workshop between CAHR partners towards the end of 2011. It is intended for use in all five CAHR countries and beyond.
- The SRH standards have informed our advocacy work on HIV-SRH integration, which has focused on global reproductive health initiatives and the post-2015 agenda. In July 2012 we led the development of a family planning and HIV integration side event during the London Family Planning Summit (now known as FP2020).
- Good practice standards have been incorporated into cycle two of the redesigned Alliance accreditation process. This will further guarantee the standard of Alliance programmes and help identify technical support required by Linking Organisations.

**Strategic target: 20% increase per year in the number of technical assistance days provided from the Regional Technical Support Hubs to both Alliance Linking Organisations and other organisations.**

**The Alliance has seven Regional Technical Support Hubs in Africa, Asia, and Latin America and the Caribbean. Between them they provided 9,700 days of technical assistance in 2012.**

This is double the amount of days provided in 2011 and a three-fold increase from 2,900 at the start of the strategy in 2009.

Six of the seven Hubs increased the number of days provided, with the exception of the East and Southern Africa Hub based in Kenya. With the start of two large multi-country programmes working in the region from 2013 we anticipate an increase in technical support provided by this Hub in the near future.

The majority of technical assistance assignments provided support on strategic and operational planning, governance and management, documentation and knowledge management, and monitoring and evaluation, while a significant amount of support was also provided on programming for HIV-SRH integration, harm reduction, PMTCT, treatment, care and support, and community mobilisation. Global Fund engagement and grant management was another important area of support.

Linking Organisations are recipients of 57% of the technical support provided by the Hubs.

Also in 2012 a cohort of Hub consultants who provide Global Fund support for the Alliance's South Asia and South East Asia and Pacific Hubs received support through an eight month initiative. This was to develop a pool of skilled local and regional consultants, critical in a Global Fund landscape of changing grant architecture. The initiative included distance and face-to-face learning and culminated in a 'writeshop', a creative story telling process which brings to life the challenges and successes of delivering technical support in the region. *Of Spices and Silk*<sup>8</sup> is the resulting compendium of case studies.

**Strategic target: 2,000 CBOs receiving grants through the Alliance to deliver programmes.**

The majority of Linking Organisations (88%) provide onward grants to CBOs. In 2012 Linking Organisations supported 1,800 CBOs with grants (up from 1,500 in 2011).

Eight Linking Organisations are PRs of Global Fund grants, twice as many as at the start of the strategy, and five Linking Organisations are USAID/PEPFAR Primes. Playing a leading role in national responses in this way also lends itself to a two-tiered granting structure – a Linking Organisation may support fewer numbers of organisations with larger grants, who in turn sub-grant.

In our new strategy, capacity building at national and community level will remain central to our approach, and our challenge is to measure the impact of these inputs more systematically.

<sup>6</sup> We have published Good Practice Guides in the following technical areas: Greater involvement of people living with HIV (GIPA); HIV and drug use; Integration of Sexual and Reproductive Health and Rights; Family-centred HIV programming for children.

<sup>7</sup> *Reaching Drug Users: A toolkit for outreach workers*: <http://www.aidsalliance.org/publicationsdetails.aspx?id=90629>

<sup>8</sup> *Of Spices and Silk*: <http://www.aidsalliance.org/publicationsdetails.aspx?id=90614>

### Strategic Response 3: Help form engaged, inclusive societies

Stigma and discrimination and human rights violations fuel the HIV epidemic. Therefore if we are to end AIDS it is critical to advance human rights and strengthen civil society's capacity to influence global and national priorities.

In 2012 we reached 395,000 people with initiatives to reduce stigma and discrimination, four times as many people as in 2011.

The targets here reflect progress made to influence national policies, ensure the representation of most affected populations (which goes hand-in-hand with those most discriminated against), and contribute to law reform as well as policy and advocacy at the international level.

#### Strategic target: **Nine fully functioning National Partnership Platforms (NPPs) have been established and are contributing to national policy initiatives.**

In 2012 we increased our focus on human rights. Some of the most innovative human rights work within the Alliance has emerged organically at the country level. Eighty-eight per cent of Linking Organisations report that they participated in a human rights initiative or campaign in 2012. Twenty-six Linking Organisations (81% of the 32 LOs responding to the LO survey) are working on these policy issues at national level.

Of those 26, the majority focused on improving the access and affordability of health services and protecting human rights. For example:

- KHANA (Cambodia) has been active in implementing an HIV-related national stigma index and a sub-decree on treatment for people who use drugs.
- Kimirina (Ecuador) worked on a campaign to stop criminalisation of HIV transmission.
- Alliance South Sudan campaigned for services for young people, particularly SRH services.

It is not just at the national level that Alliance Linking Organisations are having an impact – 23 Linking Organisations also worked at provincial or regional level and 18 at district or community level. A total of 12,000 decision-makers were reached through approximately 1,000 policy and advocacy activities at all levels.

#### Strategic target: **In 70% of countries where the Alliance works there is participation of key populations in Global Fund Country Coordinating Mechanisms (CCMs).**

Ensuring the representation of key populations is an area of work central to many Linking Organisations. Twenty-one Alliance countries (66% of the 32 LOs responding to the LO survey) have key population representatives participating in decision-making bodies on HIV and AIDS funding allocation. This is an important role that can help ensure services are targeted where they will have the greatest impact.

Key population representatives sit on CCMs in 18 countries (nine in AEE, six in Africa, and three in LAC).

At the global level, our Executive Director Alvaro Bermejo is the Global Fund Board Member for the Developed NGOs Delegation, while the Executive Directors of KANCO (Kenya) and Alliance Ukraine serve on the Developing Country NGOs Delegation. In addition to this representation the Alliance has played important roles in the development of key Global Fund policies including:

- Global Fund community systems strengthening (CSS) framework
- Global Fund sexual orientation and gender identities strategy
- Guidance on reproductive health and HIV integration

In 2011 the global funding crisis led to the cancellation of Global Fund Round 11. Our advocacy pressure since then has been directed at governments to keep their commitments, as well as at the Global Fund Board for it not to restrict its funding in concentrated epidemics in middle income countries.

'Don't Stop Now' became our mantra in 2011 and has retained its relevance throughout the last year too. A series of reports<sup>9</sup> which started with *How underfunding the Global Fund impacts on the HIV response* showed what the effect on individuals and communities would be and included impact studies from Bangladesh, Bolivia, South Sudan, Zambia and Zimbabwe. As injecting drug use is a major driver of the HIV epidemic it was followed up by *HIV, Drug Use and the Global Fund: Don't Stop Now!* which showed how harm reduction programmes and the HIV epidemic would be affected by the very low levels of funding at that time.

The report focused on China, Ukraine and Vietnam, all middle-income countries that would have been affected by the proposed '55% rule'. This rule was proposed by the Global Fund in 2012 and would have effectively limited the amount of funding available in 19 middle income countries. We launched a 'What's Preventing Prevention?' campaign which resulted in 500 emails being sent to Global Fund Board members in just one day.

In May 2012 we described the Global Fund as being 'back in business' when it announced enough resources to fund new programmes until the end of 2013 and that it would 'freeze' its 55% rule. The pressure on financing for HIV, from us and others in the development sector, has prevented the significant decline that some predicted when the Global Fund had to cancel Round 11.

Amid all of this financial uncertainty, it has never been clearer what is required to end AIDS. Since the publication of the *Investment Framework for HIV and AIDS* in July 2011, a number of stakeholders (including UNAIDS, International Civil Society Support, the World Bank and the International HIV/AIDS Alliance) have been working in partnership at national level to ensure that the concepts of critical enablers and community mobilization, in particular, are better understood and can be fully incorporated into national responses to HIV. We published a discussion paper in 2012 which contributes to that work.<sup>10</sup>

9 How underfunding the Global Fund impacts on the HIV response, Alliance, 2012: <http://www.aidsalliance.org/publicationsdetails.aspx?id=90566>; HIV, Drug Use and the Global Fund: Don't Stop Now, Alliance, 2012: <http://www.aidsalliance.org/publicationsdetails.aspx?id=90583>; Invest in Communities to Stop AIDS: Don't Stop Now, Alliance, 2012: <http://www.aidsalliance.org/publicationsdetails.aspx?id=90609>

10 Invest in Communities to Stop AIDS: Don't Stop Now <http://www.aidsalliance.org/publicationsdetails.aspx?id=90609>

The Global Fund is a crucial mechanism to ensure funding gets to communities, so we continued communicating our 'Don't Stop Now' message, taking it to the 19th International AIDS Conference, AIDS2012. During AIDS2012 Alliance representatives from Linking Organisations and the secretariat were speakers in key events. 'Don't Stop Now' also took to the street joining a 2,000 strong protest during the conference, urging governments to keep their commitments. In December 2012, to coincide with World AIDS Day, we launched a report 'Calling for a UK blueprint to achieve an HIV-free generation' by the UK government simply maintaining its commitment of 0.7% of GDP for Official development assistance (ODA).<sup>11</sup>

**Strategic target: In at least four countries where the Alliance prevention campaign is implemented, structural changes are recorded showing that key populations' rights are better protected by governments**

In 2012 16 Linking Organisations participated in law reform activities, up from four in 2009. Activities included:

- Alliance India, Alliance Uganda, Alliance Zambia, BONELA (Botswana), KANCO (Kenya) and NELA (Nigeria) all endorsed a 'What's Preventing Prevention?' action for commonwealth law reform. The action, also co-sponsored by the Peter Tatchell Foundation and the Terrence Higgins Trust in the UK, called for law reform for a more effective response to HIV. People across the Commonwealth took action and in September 2012 Commonwealth Ministers of Foreign Affairs agreed to adopt the recommendations. In practice there is still a long way to go, with Uganda threatening to make laws more homophobic and punitive.
- REDLACTRANS with support from the 'What's Preventing Prevention?' campaign published *The Night is Another Country: Impunity and violence against transgender women human rights defenders in Latin America*. It includes personal testimonies and reports the tragically high murder statistics of transgender women. The recommendations – to stop this violence and impunity – form part of REDLACTRANS' ongoing regional and international advocacy work. Marcela Romero, REDLACTRANS' president, participated in a panel discussion at AIDS2012 titled *Life With Dignity: building community responses to stigma in Latin America*.<sup>12</sup>

We also collected data over the past year on how Linking Organisations work with law enforcement and other state agents. This is an important group to engage with, as frontline law enforcers can be violators of human rights – as is too often the case in Latin America and elsewhere. In 2012, the Alliance worked with 9,300 law enforcement personnel, health professionals and local officials in 17 countries.

#### **Strategic Response 4: Create a learning Alliance**

We place a keen emphasis on learning. Part of the value of being a global partnership is the wealth of South-to-South knowledge sharing that can take place to strengthen individual organisations and the Alliance as a whole. In 2012 there were notable improvements in the Alliance's knowledge sharing.

**Strategic target: 20 Linking Organisations have documented examples of improvements in their programmes as a result of South-to-South learning and exchange.**

**Strategic target: Increase in the overall rating of the Alliance as a 'learning organisation' based on the eight dimensions of a learning NGO.**

The Alliance provides a number of structured opportunities for South-to-South learning. These included:

- horizontal learning exchanges (HLEs)
- regional blue sky weeks
- thematic online communities of practice.

In 2012 14 organisations were involved in four HLEs, including:

- Alliance India hosted an exchange for KANCO (Kenya), NAF (Mongolia) and Rumah Cemara (Indonesia) to learn from its experiences delivering MSM programming and related policy and advocacy activities. This exchange made use of Alliance India's expertise in hosting the Global Fund's largest grant benefiting MSM and transgender people.
- KANCO was also involved in exchange visits to Malaysia and Tanzania on harm reduction. These visits shaped KANCO's implementation of the CAHR programme in Kenya, with learning on how to engage community and religious leaders leading to the groundbreaking success of CAHR's first Kenyan-based needle exchange.

2012 was also the year Linking Organisations were asked to rate the Alliance as a learning organisation. On average the value given was 4/5, a score that was categorised as 'often a learning Alliance'. No Linking Organisation rated the Alliance's learning culture negatively.

We also launched the new intranet *Inspire* as the go-to place for information both for the secretariat and Linking Organisations. It has been designed with accessibility in mind and can be viewed in any language. It has been used by over three quarters of the Linking Organisations (30 out of 39).

**Strategic target: 80% of Alliance Linking Organisations have achieved full endorsement as an accredited Alliance member.**

**Strategic target: 80% of accredited Alliance Linking Organisations have documented improvements and organisational changes as a response to identified gaps and weaknesses during the accreditation process.**

Accreditation is designed to guarantee quality across the Alliance and determine the admission of new Linking Organisations.

At the end of 2012 82% of Linking Organisations had been fully accredited or completed the new Linking Organisation assessment. A review of the process had previously shown that 68% of accredited Linking Organisations attributed changes in their programming practice to accreditation. In Cambodia, for example, KHANA has developed a gender and sexuality diversity strategy as a result of the accreditation process, with the aim of addressing a gender imbalance in its programming. This is now part of its five-year strategy and current operational plan, and KHANA has obtained learning from its Alliance peers to help implement these plans.

The accreditation cycle was redesigned in 2012, with good practice standards now forming part of cycle two.

<sup>11</sup> This commitment was confirmed in the UK's 2013 budget

<sup>12</sup> In 2013 the Alliance coordinated high profile events in Europe and US to promote the report and REDLACTRANS' advocacy asks.

## Making the strategy happen

To make the strategy happen we need sustainable Linking Organisations which can adapt to a changing financial environment. We also need to effectively communicate our impact to key stakeholders; and ensure we remain an effective Alliance which is adding value to the independent organisations that make up the partnership.

### Strategic target: Combined total income of the Alliance increases by 20%.

The Alliance's combined total expenditure in 2012 grew to \$131 million, a 42% increase on the 2009 baseline of \$92 million.

The proportion of expenditure flowing directly in country to Linking Organisations rose to 72% in 2012. This compares to 60% in 2011 and 45% in 2009 at the start of the *HIV and Healthy Communities strategy*.

ODA made up 94.9% of our expenditure in 2012, with the Global Fund contributing 55.4% of Alliance expenditure and USAID PEPFAR grants making up 18%. With overseas development funding rapidly being withdrawn from many middle-income countries we have challenged ourselves in our new 2013-20 strategy to diversify our funding sources to adjust to this changing financial environment.

### Strategic target: Annual increase in use of Alliance media: 20% increase per year in visits to the Alliance website.

### Strategic target: 15% increase per year in quality pieces of media coverage (baseline: 59 in 2009).

The Alliance communicates its impact to key stakeholders through a diverse range of platforms, from CD-Roms designed to enable CBOs in low-resource settings to access programming tools, to online multimedia content to communicate our impact to donors and key messages to policy makers.

During 2012 there were 14,600 average monthly visits to our websites, a 22% increase on 2011 (which averaged 12,000 per month). In 2012 we achieved 126 pieces of quality media coverage, a nominal dip (-6%) compared to 2011 but a 214% increase on the 2009 baseline of 59. This shows a significant success in keeping HIV in the headlines and communicating our contribution to the response.

### Strategic target: At least 75% of all Linking Organisations rate the 'overall value' of being a member of the Alliance as three or above out of five.

Linking Organisation directors designed a methodology to measure the perceived value of being part of the Alliance. The assessment was carried out in 2012 and the results show that 85% of Linking Organisations rate the overall value of being a member of the Alliance as three or above out of five. 'Credibility and prestige' and 'knowledge management and technical support' were the aspects they valued most.

This compares favourably to a 2009 baseline in which 68% of Linking Organisations rated the value as three or above. The increased value is a reflection of progress in the other aspects measured, including creating a learning Alliance; providing opportunities and mechanisms for building capacity (such as HLEs and accreditation); ensuring Alliance and key population

representation in national decision-making; communicating key messages to stakeholders; and influencing policy (at national and international level).

## Looking Forward

After 20 years of collective action, we have accumulated a wealth of experience and expertise across four continents.

We are committed to continuing joint action that will lead to a world in which communities have brought an end to HIV transmission, and secured their health and human rights. Guided by this vision, our new strategy *HIV, Health and Rights: Sustaining Community Action* articulates the determination of the wide range of community leaders, activists, programme managers and civil society advocates who make up the Alliance global partnership.

The new strategy responds to a number of critical external factors: the unfinished Millennium Development Goals; the rapid withdrawal of development financing from middle-income countries; a more inclusive model of country ownership; and scientific breakthroughs that present new opportunities to end AIDS.

The strategy spans seven years but we have set targets up to 2015 when the current Millennium Development Goals (MDGs) expire. We are already actively engaged with the post-2015 agenda. We support a single health goal post-2015 but strongly advocate for specific targets on reducing new HIV infections, ending AIDS-related deaths, and eliminating punitive and discriminatory laws that prevent people from accessing services.

We do not underestimate the challenges ahead of us. Millions of people are still not getting the life-saving treatment they need. Key populations remain stigmatised, discriminated against and criminalised. Civil society support is ever more fragmented. All of this must be addressed if we are to achieve a sustainable response.

*HIV, health and rights* has been developed through wide consultation with Alliance Linking Organisations and partners, and has been approved by our international board of trustees. It provides high-level direction and sets ambitious but measurable goals for the whole Alliance.

We have set out three results and three responses to drive forward our strategy. A fourth response addresses the common factors that underpin our strategy and will make it happen.

#### Result 1: Healthy people

**Response 1:** Increase access to HIV and health programmes

#### Result 2: Stronger health and community systems

**Response 2:** Support community-based organisations to be effective and connected elements of health systems

#### Result 3: Inclusive and engaged societies

**Response 3:** Advocate for HIV, health and human rights

#### Making it happen

**Response 4:** Build a stronger Alliance

## Structure, governance and management

### Organisational structure

The Charity was incorporated as a company limited by guarantee on 24 December 1993, and is registered with Companies House under number 2883774. The Charity's governing document is its memorandum and articles of association.

### Country Offices and Linking Organisations

The support of community-level responses to the HIV epidemic has always been central to the Alliance's strategy. In the countries in which it operates, the Charity aims to identify independent, national non-governmental organisations (NGOs) that can act as 'Linking Organisations' to support other NGOs and community-based organisations within those countries. We see an alliance of national Linking Organisations with strong international connections and shared values as the best way to support community action on HIV. The accreditation process (see below) is used to assess organisations wishing to join the Alliance; if accredited, organisations sign the Alliance Charter & Linking Agreement, the document that formally links Alliance members. The Charter & Linking Agreement sets out the principles behind the Alliance and explains how its members work together to put these principles into practice.

In some countries, the need for urgent action and quick results has meant that there was no time to select, support and build the type of relationship that would enable a Linking Organisation to be established from the very beginning. In these situations the Charity has set up Country Offices, with the intention that they should evolve into independent Linking Organisations. The legal status of the Country Offices (the term includes subsidiaries and branches) varies depending upon the requirements of the relevant national government and the needs of the Charity's programmes in that country.

As at 31 December 2012, the Charity had Country Offices in India, China, Myanmar, Zambia, South Sudan and Uganda, and a fundraising and policy office in the United States established in 2003 and incorporated as a subsidiary company. The Charity has also registered a Foundation in Thailand (where it has a regional representative office) for administrative purposes. Alliance China is expected to close in 2013 following the end of the current programme funding. The Charity is currently assessing an identified potential Linking Organisation with which to work in China. Alliance Zambia will also close because a major funding application has been unsuccessful. Alliance Zambia is seeking to transfer its existing donor programmes to other agencies; where that is not possible, unspent restricted funds will be returned to the relevant donors. At a meeting of the Alliance India board on 26 April 2013, changes in the Board members were agreed which effectively removed Alliance India from the control of the Charity, transitioning it to an independent Linking Organisation.

To further its new strategy, the Charity aims to transition its remaining Country Offices (Myanmar, South Sudan and Uganda) to independent Linking Organisations by the end of 2013. The US office and the Thai Foundation, which serve policy and representative purposes rather than programmatic functions, will remain subsidiaries of the Charity.

### Technical Support Hubs

The Alliance has a network of seven Regional Technical Support Hubs in Africa, Asia, and Latin America and the Caribbean. The Hubs offer technical support to Linking Organisations and other civil society organisations to strengthen their leadership and capacity, and to governments and other institutions to enable them to work effectively with civil society. All seven Hubs are hosted by Alliance Linking Organisations, as detailed on the back cover of the Report and Accounts.

### Governance

#### Trustees

The Charity is governed by its Board of Trustees, the highest policy-making body within the organisation. The Board 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. At their twice-yearly meetings (which take place over two days) the Trustees authorise annual operational plans, funding requests and programme priorities, decide annual budgets, approve accounts and review organisational risk. The Trustees also select and appoint the Charity's Executive Director.

The Trustees are Directors for the purposes of the Companies Act 2006. When new appointments to the Board are sought, preferred skills and experience are identified through an audit and the positions and desired profile(s) 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. Training is arranged for all Trustees, while induction procedures inform new Trustees about the Charity's operations.

#### Finance and Audit Committee

The Finance and Audit Committee reports to the Board of Trustees and comprises up to eight members. This includes up to five Trustees and up to three external members. The current external members are: Jon Barton, Head of Investment Bank Risk, Governance and Policy at UBS, and Peter Freeman, former Chair of the Committee and an Alliance Trustee until his retirement from the Board in 2011. The Committee meets twice a year, and its responsibilities include the review of the Charity's annual budget in advance of discussion by the Board of Trustees, 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 Alliance internal audit function, and the consideration of findings and recommendations of both the internal and external auditors.

#### Policy and Advocacy Committee

The Alliance's policy work continues to be an important component of the civil society response to HIV, especially in a changing environment, both at policy-making and funding levels. The Policy and Advocacy Committee is a formal

mechanism through which Country Offices and Linking Organisations can participate both in the setting of an international policy agenda and in the adoption of advocacy positions that represent the Alliance and are linked to local programme work.

The Policy and Advocacy Committee is responsible for developing and maintaining a global policy agenda for presentation to the Board of Trustees for approval on an annual basis. The Committee comprises up to ten members, including Trustees, senior staff from Country Offices and Linking Organisations, and expert, external members. The current external member is Mat Southwell, the European Delegate of the International Network of People who Use Drugs (INPUD) on the NGO delegation to the Board of the UN's Joint AIDS Programme.

### Accreditation Committee

The Alliance introduced an accreditation system in 2008 to assess Alliance members against institutional and programmatic standards to ensure that the Alliance's membership comprises well-performing, sustainable and credible civil society organisations. The system is also used to assess organisations wishing to join the Alliance.

The Accreditation Committee oversees the accreditation system. The Committee comprises up to three Trustees, one member of the secretariat's Senior Management Team and four Linking Organisation representatives at either executive director or board level.

### Management structure

The Executive Director manages the Charity on a day-to-day basis, coordinates and directs the three secretariat departments (Field Programmes, Corporate Services and External Relations) and the Legal, Risk and Compliance Team, and reports to the Board of Trustees at their biannual meetings. He leads the Charity's Senior Management Team, which comprises the Executive Director, the three Departmental Directors, and five Associate Directors.

The Senior Management Team usually meets on a weekly basis to take decisions about (among other things): the development and implementation of operational plans; financial, planning and other management systems; changes in organisational policies; and the creation of new staff positions. Significant decisions – such as the approval of organisation-wide strategy, annual workplans and budgets – are subject to approval by the Board of Trustees.

Annual meetings of Senior Management Team members with the Directors of Country Offices and Linking Organisations facilitate direct discussions on Alliance-wide issues. Regional 'blue sky weeks', held in-country with senior programme personnel and local office and Linking Organisation staff, also help to maintain close links with operations worldwide.

### Restructuring of the secretariat

During 2012 we reviewed the structure of the secretariat to ensure its alignment with the new strategy for 2013-2020 and to ensure that the cost base was compatible with the

expected future level of unrestricted funding. In the first quarter of 2013 the revised organisational structure was finalised following a consultative process in which the secretariat staff participated fully and constructively. The new structure represents a net reduction in the complement of the secretariat by 14% and will save just over \$1 million a year. Staff were redeployed wherever possible, so as to minimise redundancies. The new structure took effect on 1 April 2013.

### Grant-making policy

The Charity grants funds to Linking Organisations. Linking Organisations then support other non-governmental and community-based organisations within their countries by sub-granting the funds received. On rare occasions the Charity also grants funds directly to programme-implementing organisations ('implementing partners').

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. The manual includes detailed tendering processes, as well as 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. Grant renewal is subject to performance, review and replanning.

### Risk management

Risk management and compliance is a significant aspect of the Legal, Risk and Compliance team's role. The primary responsibilities of the risk management and compliance function of this team are the maintenance, development and implementation of the Charity's risk management systems and internal audit function. Reviewing the systems and controls put in place to mitigate the most significant risks provides the basis of the information that allows the Trustees to assess the risks the Charity faces. The team's work includes monitoring compliance with donor regulations, managing the response to any suspected fraud and other financial concerns, and ensuring that the Charity has adequate security procedures and policies in place so as to minimise the risk both to staff travelling abroad and to staff in Country Offices.

The sequential components of the risk management system are as follows:

- Strategic responses and strategic objectives: the strategic responses outlined in the Alliance's strategy translated into focused strategic objectives
- Risk identification and risk assessment: significant risks are mapped to the strategic objectives
- Risk mitigation: risk mitigation strategies (i.e. systems and controls to be put in place) are identified by the Senior Management Team, working with the Legal, Risk and Compliance team and the heads of other teams. These strategies are implemented by the relevant teams

- Monitoring and review (internal audit): monitoring and review of the risk mitigation strategies is carried out by the Legal, Risk and Compliance team. The internal audit function primarily focuses on the monitoring of risks in Country Offices and Linking Organisations
- Risk reporting: the Trustees are kept informed of the principal risks faced by the Charity, and of the risk management strategies in place, by the Finance and Audit Committee, which obtains this information from management.

The Trustees have identified the major risks to which the Charity is exposed as follows:

- funding issues based on the economic crisis and changes in donor funding priorities
- failure of strategic initiatives and programmes
- failure of organisational and financial systems.
- These risks have been reviewed and a risk management strategy is in place.

### 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 report explains the Charity's activities, and demonstrates how they contribute to the charity's purposes and provide public benefit.

## Financial review

### Trustees' responsibilities in respect of the Charity's accounts

The Trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

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 its net resources for that period. In preparing those accounts the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- 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 accounts on the going concern basis unless it is inappropriate to presume that the group will continue its activities.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the Charity's transactions and which disclose with reasonable accuracy at any time the financial position of the Charity and its group, and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of 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 are aware, there is no relevant audit information of which the Charity's auditors are unaware
- they have taken all steps that they ought to have taken in order to make themselves aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

### Linking Organisations and Alliance Global Partnership accounts

The financial statements of the Charity and its group on pages 15-26, were prepared in accordance with company law, as described above. However, the Alliance is a global partnership of 39 independent Linking Organisations and so the collective finances of the Alliance are an important indicator of success in our work to end the HIV/AIDS epidemic. This section and the chart that follows report on the finances of the Alliance global partnership.

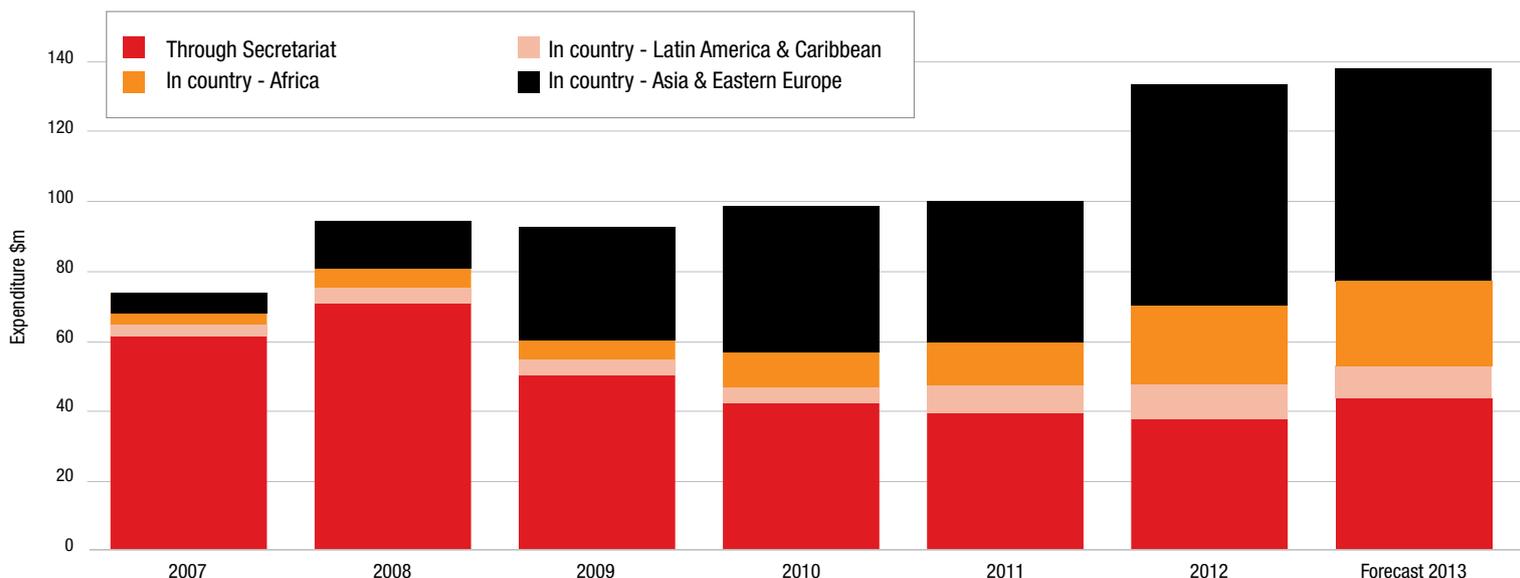
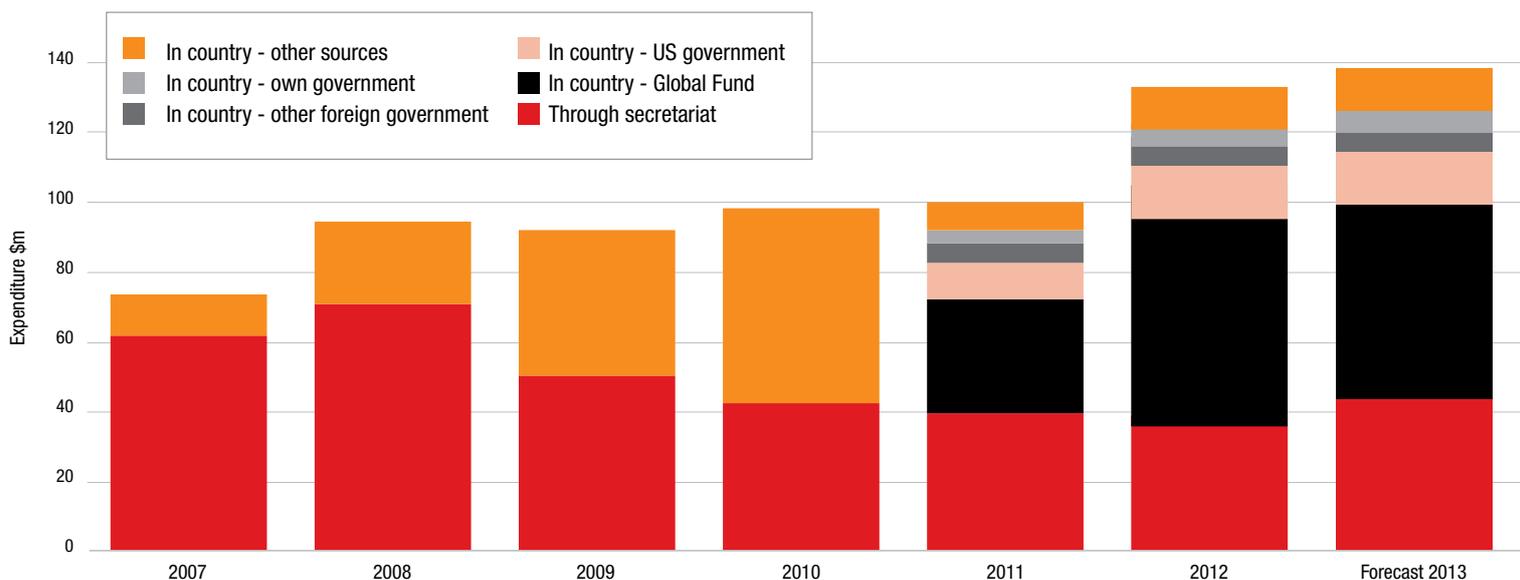
Linking Organisations receive some of their funding from the Charity and are able to increase funding received directly from donors by virtue of their Alliance membership. However, because Linking Organisations are legally independent entities not controlled by the Charity, their accounts are not consolidated within the Charity group accounts.

The planned process of transitioning Country Offices to Linking Organisations, and helping Linking Organisations to secure funding directly in-country, rather than via the Charity's UK secretariat, has led to year-on-year reductions in the total income and expenditure reported in the Charity's accounts since 2009, although that trend will be broken in 2013 because of the effect of the Link Up programme. However, the total funding and expenditure of the Alliance partnership has grown.

The first chart below shows the total expenditure of Alliance organisations in the years 2007 to 2012, and the forecast for 2013. The **red** segment of each bar represents the total expenditure recorded in the Charity's group accounts, including Linking Organisations to the extent that they are funded through the Charity. The other segments show the additional expenditure of Linking Organisations on HIV that has been funded directly (rather than through the Charity) by donors. For 2011 onwards, this additional expenditure is broken down by the major donor types. The second chart shows the additional in-country expenditure broken down by region.

Despite the continuing difficult global funding environment, overall Alliance expenditure reached a new high of \$131 million in 2012. Overall expenditure is forecast to grow to \$138 million in 2013, but we expect that may represent the peak. The proportion of total expenditure that is funded directly in country by Linking Organisations continued to grow, from 15% in 2007 to 60% in 2011, and 72% in 2012. Based on the forecast, that proportion will be 67% in 2013. As noted in previous years, this trend does represent progress in increasing the capacity of Linking Organisations to become strong, effective, financially independent organisations. However, our strategy for 2013-20 recognises that more needs to be done to diversify the funding base of Linking Organisations, particularly as development funding is withdrawn from middle income countries.

Alliance GLOBAL PARTNERSHIP SPENDING, ALL REGIONS, 2007 - 2012



**Commentary on the Charity's financial results for the year**

This section is a commentary on the financial statements on pages 15-26 which report the financial results and position of the Charity – that is, the secretariat in the UK plus the Country Offices. The expenditure of Alliance Linking Organisations is only included in those financial statements to the extent that the funding was channelled through the secretariat in the UK.

The financial results in 2012, the successful bid for the Link Up agreement and the restructuring undertaken early in 2013 have helped to secure the Charity's finances for the next two to three years and enable us to invest in developing diversified sources of funding to sustain our contribution to the AIDS response over the longer term.

Total income and total charitable expenditure have fallen slightly, from just under \$40 million in 2011 to \$37 million in 2012. In Africa, overall spending through the Charity's books rose to \$16.2 million (2011: \$15.8 million). Our major programmes in the region are the USAID-funded "SUNRISE" programme for orphans and vulnerable children in Uganda, the Dutch government-funded Community Action on Harm Reduction programme in Kenya (CAHR also operates in Ukraine, India, China and Malaysia), and the child and youth programme in South Sudan and the Africa Regional Programme, both funded by the Swedish government. Those programmes continue into 2013, and we will also begin to implement the Danish government-funded programme for men who have sex with men in four African countries, and the Link Up programme in Burundi, Ethiopia and Uganda, so we expect total expenditure in Africa to increase further.

Spending through the Charity's books in Asia and Eastern Europe fell in 2012, from \$17.6 million to \$15.3 million, which was expected because of the end of the USAID programme in Ukraine and the EC programme in Cambodia at the beginning of 2012. We have made good progress on the CAHR programme in Ukraine, India, China and Malaysia. In 2013, the CAHR programme will continue and will be complemented by a new EC-funded Harm Reduction programme in six Asian countries, and the Link Up programme in Bangladesh and Myanmar.

Spending through the Charity's books in Latin America and the Caribbean has fallen from \$2.2 million in 2011 to \$1.6 million in 2012. However, as shown in the second of the Alliance Global Partnership expenditure charts above, directly funded spending in the region increased in 2012, enabled by the success of Kimirina in Ecuador and Via Libre in Peru with their Global Fund programmes.

Support costs (shown in note 5 on page 20) have been reduced from \$6.6 million in 2011 to \$6.3 million in 2012. This year's reduction is mainly because we recorded a small net foreign exchange gain in 2012, compared to a loss in 2011, but it continues the trend of reductions in support costs since 2007. This in turn reflects our efforts to continuously improve the efficiency of the secretariat's central functions. The restructuring completed in April 2013 will continue this trend as it has secured further savings in the Finance, Administration/Facilities and Human Resources functions of the secretariat. The estimated \$0.6 million cost of the restructuring has been provided for in 2012 as an exceptional item (see note 16) and is not included in the \$6.3 million total for support costs.

The Charity's largest donors by value during the year were the governments of the United States, the United Kingdom, the Netherlands, Sweden, Denmark and Norway (through their respective international development agencies), together with the Global Fund to Fight AIDS, Tuberculosis and Malaria, and the Bill & Melinda Gates Foundation.

The Charity has a partnership programme arrangement (PPA) with the UK government's Department for International Development. This provides unrestricted funding for the period 1 April 2011 to 31 March 2014 totalling £11.7 million (£3.9 million per annum, or approximately \$6 million per annum at current exchange rates).

In 2013, the Netherlands government will be the Charity's largest donor. 2013 is the first year of the three-year, \$43.8 million Link Up programme, and the third year of the €10 million, four-year CAHR programme.

## Balance sheet and cash flow

The balance sheet and the cash flow statement show a very large increase in cash balances at 31 December 2012, compared to the previous year end. This is mainly accounted for by the receipt of the first \$8 million instalment on the Link Up programme just before the year end. There is a corresponding increase in deferred income (the liability for cash received from donors but not yet spent). The Link Up programme is financed by the Netherlands government in

fixed instalments in advance, which will enable us to provide sufficient cash flow to our partners throughout the period of the agreement.

## Group structure

### Branches and subsidiaries

The Charity's Country Offices are treated as branches of the Charity where they are not incorporated locally (there are branch Country Offices in China, Myanmar, South Sudan and Uganda). Where Country Offices are incorporated locally as separate legal entities, they are treated as subsidiaries (India, Zambia, and the USA).

In practice there is little operational distinction between branches and subsidiaries, but in the financial statements, the assets and liabilities of the branches are included within the parent Charity balance sheet as well as within the group balance sheet, whereas the assets and liabilities of the subsidiaries are included only within the group balance sheet.

### 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 (58% in 2012), sterling (13%) and euros (15%) with the balance in a range of others including the Nordic currencies. The costs of the secretariat are primarily incurred in sterling, while the costs of in-country operations and support for partner organisations are incurred in around 20 different currencies including, for example, Indian Rupees and Zambian Kwacha.

The Charity's policy on foreign exchange, in summary, is that:

- the Charity will regularly review its net exposure to foreign exchange risk
- the Charity will pass on foreign exchange risk to suppliers and partners where appropriate, and where it is appropriate that the Charity bears the risk, it will manage significant exposure by the use of forward contracts and options
- the Charity will 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's reserves policy, which was agreed at the April 2010 Trustees' meeting, is as follows. 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 main purposes:

- *to provide working capital for country operations.* The Charity normally pays grants to its partners for three months of planned activity, in advance. Some smaller grants are paid annually in advance. The Charity's own restricted funding from its donors, on the other hand, is often payable in arrears. Therefore the working capital

needs of its country 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 secretariat are mainly covered by unrestricted funding, which comes largely from the UK and Nordic governments. If that funding were delayed, the Charity would need a buffer of unrestricted reserves to pay core costs in the meantime; and 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 secretariat core costs.
- *to cover unbudgeted costs incurred by partner organisations.* The Alliance is a partnership of over 30 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 target level of this element of unrestricted reserves is \$0.2 million.

The three requirements above are met from the General Fund. The target level for the first two is variable according to the values and the cash flow patterns of the budgets for the year, so the overall target level for the General Fund is reassessed annually. Based on budgets for 2013, the target minimum level for the General Fund is \$4.7 million. We are currently above that short term minimum level, mainly because the Link Up programme is financed by the Netherlands government in advance, and so reduces the working capital requirement. After the Link Up programme ends, we are likely to again need to provide working capital from reserves, so we do not plan to reduce reserves from their current levels.

In addition to the General Fund, the Trustees maintain a Programme Designated Reserve to supplement unrestricted field programmes budgets. 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 finance the cost of 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 that part of the Charity's reserves is not readily realisable to finance any other activity or obligation
- *to cover for foreign exchange losses.* Currency markets continue to be very volatile, and with major income and expenditure streams in over ten different currencies, the Charity is exposed to significant foreign exchange risk. Steps are taken to hedge against that risk in line with the foreign exchange risk policy set out above, but it is still prudent to retain a minimum balance in the Exchange Rate Revaluation Reserve to cover for unhedged foreign exchange losses. The target minimum value of the reserve is \$0.5 million.

## Liquidity and interest rate risk

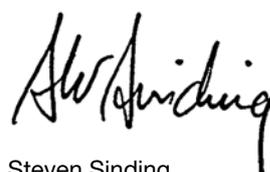
The Trustees monitor the liquidity and cash flow risk of the Charity carefully. Cash flow is examined by the Trustees on a regular basis and action is taken as appropriate. The Charity did not need an overdraft in 2012, and will not need an overdraft in 2013. There are no long-term borrowings, so the Charity is not exposed to interest rate risk.

## Investment policy and objectives

The Charity's investment policy was approved at the April 2013 Trustees' meeting. The objectives of the policy, in order of priority, are to ensure that our funds are held safely; to ensure that we have sufficient liquidity to implement our programmes; and to achieve a return on surplus funds. Surplus funds may be invested in either:

- 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 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; or
- in a sterling common deposit fund managed by a corporate trustee, as approved by the Charity Commission.

By order of the Board of Trustees



Steven Sinding  
26 April 2013

# Independent auditors' report to the members of International HIV/AIDS Alliance

We have audited the financial statements of International HIV/AIDS Alliance for the year ended 31 December 2012, which comprise the Consolidated Statement of Financial Activities, the Consolidated and Company Balance Sheets, the Consolidated Cash Flow Statement and the related notes numbered 1 to 26.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable group'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 company's members as a body, for our audit work, for this report, or for the opinions we have formed.

## Respective responsibilities of trustees and auditor

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

## Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements.

In addition, we read all the financial and non-financial information in the Trustees' Annual Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

## Opinion on financial statements

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 2012 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- have been prepared in accordance with the requirements of the Companies Act 2006.

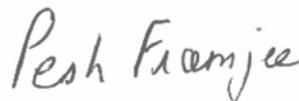
## Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

## Matters on which we are required to report by exception

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

- the parent charitable company has not kept adequate accounting records or returns adequate for our audit have not been received by branches not visited by us; or
- the parent charitable company 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.



Pesh Framjee  
**Senior Statutory Auditor**

For and on behalf of  
**Crowe Clark Whitehill LLP**  
Statutory Auditor  
**London**

15 May 2013

# Consolidated statement of financial activities

for the year ended 31 December 2012

		2012	2012	2012	2011
	Notes	Restricted	Unrestricted	Total	Total
		\$000	\$000	\$000	\$000
<b>Incoming resources</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income		-	108	108	16
Investment income	2	-	32	32	24
<b>Incoming resources from charitable activities</b>					
Grant income	3	24,491	10,276	34,767	37,577
Contract income	3	-	2,474	2,474	2,247
<b>Total incoming resources</b>		<b>24,491</b>	<b>12,890</b>	<b>37,381</b>	<b>39,864</b>
<b>Resources expended</b>					
Charitable activities	4, 5	24,491	12,269	36,760	39,674
Governance costs	6	-	216	216	175
Exceptional item	16	-	600	600	-
<b>Total resources expended</b>		<b>24,491</b>	<b>13,085</b>	<b>37,576</b>	<b>39,849</b>
<b>Net incoming/(outgoing) resources for the year</b>		<b>-</b>	<b>(195)</b>	<b>(195)</b>	<b>15</b>
<b>Reconciliation of funds</b>					
Funds brought forward	3	-	6,766	6,766	6,751
<b>Total funds carried forward</b>	3	<b>-</b>	<b>6,571</b>	<b>6,571</b>	<b>6,766</b>

The notes on pages 17 to 26 form part of these financial statements.

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

# Balance sheet

as at 31 December 2012

		2012	2012	2011	2011
		Group	Charity	Group	Charity
Notes		\$000	\$000	\$000	\$000
<b>Fixed assets</b>					
Tangible assets	9	138	138	206	206
<b>Current assets</b>					
Debtors	12	4,335	4,126	5,733	5,773
Short term deposits	13	19,371	19,371	2,068	2,068
Cash at bank and in hand	13	5,659	3,133	10,102	8,761
		29,365	26,630	17,903	16,602
<b>Creditors</b>					
Amounts falling due within one year	14, 15	(22,332)	(19,601)	(11,343)	(10,046)
<b>Net current assets</b>					
		7,033	7,029	6,560	6,556
<b>Provision for liabilities and charges</b>					
	16	(600)	(600)	-	-
<b>Net assets</b>					
		6,571	6,567	6,766	6,762
represented by:					
<b>Funds</b>					
<b>Unrestricted</b>					
General Fund	3	5,533	5,529	5,645	5,641
Fixed Asset Fund		138	138	206	206
Exchange Rate Revaluation Reserve		500	500	500	500
Programme Designated Reserve		400	400	400	400
Hubs Reserve		-	-	15	15
		6,571	6,567	6,766	6,762
<b>Restricted</b>					
		-	-	-	-
		6,571	6,567	6,766	6,762

The financial statements were approved by the Board of Trustees and authorised for issue on 26 April 2013



Steven Sinding  
Chairman

The notes on pages 17-26 form part of these financial statements.

# Consolidated cash flow statement

for the year ended 31 December 2012

	<i>Notes</i>	<b>2012</b>	<b>2011</b>
		<b>\$000</b>	<b>\$000</b>
<b>Net cash inflow/(outflow) from operating activities</b>	24	<b>13,033</b>	<b>1,521</b>
<b>Returns on investment</b>		32	24
<b>Capital expenditure and financial investments</b>			
Payments to acquire fixed assets		(205)	(310)
<b>Net cash inflow/(outflow)</b>		<b>12,860</b>	<b>1,235</b>
Cash and cash equivalents at 1 January		12,170	10,935
<b>Cash and cash equivalents at 31 December</b>		<b>25,030</b>	<b>12,170</b>

The notes on pages 17-26 form part of these financial statements.

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended 31 December 2012

### 1. Accounting policies

#### Basis of preparation

The financial statements have been prepared under the historical cost convention, and in compliance with the Charities Act 1993, the Statement of Recommended Practice 'Accounting and reporting by charities' (SORP 2005), and United Kingdom accounting standards and applicable law.

Before approving the financial statements, the Trustees review and re-approve the detailed budget for the year following the balance sheet date (2013: the Trustees having originally approved the 2013 budget in January 2013), outline information for the following two years (2014 and 2015), and the major risks to which the Charity is exposed. Following these reviews, the Trustees are satisfied that the Charity has a reasonable expectation of securing adequate resources to continue in operational existence for the foreseeable future. The financial statements are therefore prepared on the basis that the Charity is a going concern.

The Statement of Financial Activities (SOFA) and balance sheet consolidate the financial statements of the Charity and its subsidiary undertakings in the USA, India, Zambia and Thailand. The consolidation has been carried out on a line-by-line basis.

The Charity has branch offices in China, Myanmar, South Sudan, and Uganda, and the results from these offices are included in the financial statements.

No separate SOFA has been presented for the parent charity alone, as permitted by paragraph 397 of SORP 2005 and section 408 of the Companies Act 2006. The gross income of the parent charity was \$30,787,000 (2011: \$34,362,000) and the result for the year was a loss of \$179,000 (2011: surplus of \$15,000).

#### Funds structure

The Charity maintains two types of fund:

##### Unrestricted funds

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

- The Fixed Asset Fund, which represents the funds tied up in tangible fixed assets and therefore not immediately realisable
- the Programme Designated Reserve, which are funds the Trustees have set aside for particular purposes
- The General Fund, which represents the working capital for the Charity and also provides a buffer, should there be a shortfall in income or unbudgeted costs. The Trustees review the level of the General Fund annually and have agreed in the Reserves Policy (see page 12) a target minimum level for the General Fund of \$4.7 million
- The Exchange Rate Revaluation Reserve, which holds a minimum balance of \$0.5 million to cover for unhedged foreign exchange losses
- The Hubs Reserve, which holds gains made by Hubs hosted by branch offices and retained to finance Hub activities.

##### 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, is reasonably certain of receipt, 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 is recognised as unrestricted income. This is because grants are governed by trust law, where the obligation on the Charity is to spend the entire grant on the specified purposes. Contracts are treated as unrestricted in the accounts because the obligation under contract law is to provide the specified services and/or goods; 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 the relevant expenditure incurred during the year and any related contributions towards overhead costs. Deferred income amounts received under these grants and contracts represents the amounts of cash received in advance of earning revenue.

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

## Resources expended

### Charitable activities

Expenditure is recognised on an accruals basis. All costs are allocated to direct charitable activities. Support costs are allocated on a total cost basis. All salaries are allocated to either support costs or direct activities according to timesheets.

Contributions are paid to Alliance Country Offices and Linking Organisations overseas, and are given for two purposes, either to support the operating costs of the Country Office or Linking Organisation, or to provide funds for 'onward granting' to implementing partners.

Operations expenditure is recognised when expenses have been incurred by the Country Office or Linking Organisation and have been approved by the budget holder at the secretariat.

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 Linking Organisations are recognised as expenditure in full on signing of the onward granting agreement with the implementing partner.

### Governance costs

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

## 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 secretariat 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.

## 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 FRS 17 – Retirement benefits, contributions are charged to the Statement of Financial Activities as they are incurred.

## Operating leases

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

## Financial instruments

Where the Charity has obligations denominated in one currency that are funded by grants or contracts denominated in another currency, it is exposed to the risk of movements in the exchange rate between those two currencies. In accordance with its foreign exchange policy (see page 12), the Charity may use forward contracts or options to reduce the risk arising from its significant foreign exchange exposures. Those contracts may commit the Charity to exchange a given amount of one currency for another at a future date, at a set rate. These contracts are classed as derivative financial instruments, because their value changes in response to changes in market foreign exchange rates. Accounting standards require derivatives to be held at fair value, with the change in value from one period to another taken through the Statement of Financial Activities. At the balance sheet date, any outstanding forward foreign exchange contracts or options would be revalued at the closing exchange rate to the US dollar, and the unrealised gain or loss on revaluation would be taken through the Statement of Financial Activities. The Charity does not hold or trade in any other type of derivative financial instrument.

## 2. Investment income & interest

	2012	2011
	\$000	\$000
Interest on treasury deposits and bank balances	32	24

## 3. Movement in resources

	Balance at 1/1/12	Incoming 2012	Transfers 2012	Outgoing 2012	Balance at 31/12/12
	\$000	\$000	\$000	\$000	\$000
<b>Restricted Funds</b>					
Academy for Educational Development/FHI 360	-	246	-	246	-
Australian government (AusAID)	-	429	-	429	-
Big Lottery Fund	-	15	-	15	-
Bill & Melinda Gates Foundation	-	1,402	-	1,402	-
Danish government (DANIDA)	-	14	-	14	-
Dutch government (BUZA)	-	3,712	-	3,712	-
European Commission	-	961	-	961	-
German government (GIZ)	-	239	-	239	-
Global Fund to Fight Aids, Tuberculosis & Malaria	-	5,935	-	5,935	-
Interact Worldwide	-	119	-	119	-
Irish Aid	-	533	-	533	-
Johns Hopkins University	-	466	-	466	-
Levi Strauss Foundation	-	94	-	94	-
Monument Trust	-	6	-	6	-
Multi-Donor Trust Fund	-	393	-	393	-
Open Society Institute	-	34	-	34	-
PACT	-	522	-	522	-
Save the Children	-	41	-	41	-
Swedish government (SIDA)	-	2,229	-	2,229	-
Swiss government	-	535	-	535	-
Uganda HIV Prevention Advocacy Fellowship	-	25	-	25	-
US government (USAID)	-	5,812	-	5,812	-
UK government (DFID)	-	3	-	3	-
United Nations	-	216	-	216	-
ViiV Healthcare	-	302	-	302	-
World Health Organization	-	26	-	26	-
Other restricted funds	-	182	-	182	-
<b>Total restricted funds</b>	-	<b>24,491</b>	-	<b>24,491</b>	-
<b>Unrestricted Funds</b>					
<b>Contracts</b>					
US Government (USAID)	-	2,473	-	2,473	-
Other contract income	-	1	-	1	-
<b>Subtotal contracts</b>	-	<b>2,474</b>	-	<b>2,474</b>	-
<i>Unrestricted grants (details below)</i>		10,276			
<i>Other unrestricted income</i>		140			
<i>Total incoming resources on general fund</i>		10,416			
General Fund	5,645	10,416	68	10,596	5,533
Fixed Asset Fund	206	-	(68)	-	138
Exchange Rate Revaluation Reserve	500	-	-	-	500
Programme Designated Reserve	400	-	-	-	400
Hubs Reserve	15	-	-	15	-
<b>Total unrestricted funds</b>	<b>6,766</b>	<b>12,890</b>	-	<b>13,085</b>	<b>6,571</b>
<b>Total funds</b>	<b>6,766</b>	<b>37,381</b>	-	<b>37,576</b>	<b>6,571</b>

### 3. Movement in resources (continued)

Unrestricted grants include the following:

	2012	2011
	\$000	\$000
UK government (DFID)	4,620	6,238
Norwegian government (NORAD)	509	1,068
Swedish government (Sida)	1,868	1,912
Danish government (DANIDA)	1,722	1,915
Canadian government (CIDA)	1,002	-

The reduction in income recognised from the UK government is because the Charity has realigned its recognition of the grant from the Department for International Development under the partnership programme arrangement to correspond with the Department's financial years, and the period in which the grant is intended to be spent. The Department's financial year runs from 1 April to 31 March and the grant is paid in four quarterly instalments, but previously, the Charity had recognised the whole grant for a given year ending 31 March in the Charity's financial year ending 31 December. The instalment paid by the Department for the quarter ending 31 March 2012 had therefore been recognised as income in the Charity's 2011 financial statements. The realignment means that only three quarters' instalments are recognised as income in the Charity's 2012 financial statements.

### 4. Charitable activities

	Support to Country Operations	Onward Granting	International Technical Assistance	Salaries	Support Costs	2012 Total	2011 Total
	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Asia & Eastern Europe	3,709	7,414	1,106	1,267	1,834	15,330	17,619
Africa	4,016	5,153	1,412	2,208	3,395	16,184	15,772
Latin America & Caribbean	-	704	188	400	343	1,635	2,197
Policy	-	7	174	614	210	1,005	1,251
Technical Support	-	6	452	943	373	1,774	1,885
Planning, Analysis & Learning	-	-	108	549	175	832	950
<b>Total</b>	<b>7,725</b>	<b>13,284</b>	<b>3,440</b>	<b>5,981</b>	<b>6,330</b>	<b>36,760</b>	<b>39,674</b>

### 5. Support costs

	Asia & Eastern Europe	Africa	Latin America & Caribbean	Policy	Technical Support	Planning, Analysis & Learning	2012 Total	2011 Total
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Executive Director's Department	333	616	62	38	68	32	1,149	985
Communications & Resource Mobilisation	375	694	70	43	76	36	1,294	1,241
Field Programmes Co-ordination	72	134	14	8	15	7	250	212
Corporate Services	1,054	1,951	197	121	214	100	3,637	4,134
<b>Total</b>	<b>1,834</b>	<b>3,395</b>	<b>343</b>	<b>210</b>	<b>373</b>	<b>175</b>	<b>6,330</b>	<b>6,572</b>

In each geographical area a comprehensive portfolio of prevention, care and mitigation programmes is implemented. These activities are achieved through a combination of direct expenditure and onward granting. The policy, technical support; and planning, analysis and learning activities of the UK secretariat support the work of field programmes at a local national and international level. Direct costs are used as the basis to apportion support costs across charitable activities. The support costs associated with onward granting were \$2,782,000. Salaries in note 4 are the staff costs of secretariat staff working directly on the respective activities; therefore this total does not agree to the total in note 8, which includes all staff costs.

### 6. Governance costs

Governance costs consist of:

	2012	2011
	\$000	\$000
Trustees' meetings	76	30
Internal and donor audits	38	62
External audit (see also note 19)	102	83
	<u>216</u>	<u>175</u>

## 7. Onward granting

The Charity grants funds to Linking Organisations. Linking Organisations 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. In countries where the Charity has a Country Office rather than a Linking Organisation, the Country Office may make grants directly to local community-based organisations. On rare occasions the secretariat in the UK also grants funds directly to programme-implementing organisations ('implementing partners').

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.

The 20 largest grant recipient organisations in 2012 were as follows:

		<b>2012</b>	<b>2011</b>
		<b>Group</b>	<b>Group</b>
		<b>\$000</b>	<b>\$000</b>
Malaysia AIDS Council	Malaysia (LO)	713	690
Kenya AIDS NGO Consortium (KANCO)	Kenya (LO)	519	733
Friends of Christ Revival Ministries / War Child UK	Uganda	457	185
Bantwana	Uganda	455	232
AVIS Foundation	Uganda	447	170
ACORD	Uganda	397	189
AFRICARE	Uganda	355	181
TPO	Uganda	338	193
Save the Children in Uganda	Uganda	321	239
Khmer HIV/AIDS NGO Alliance (KHANA)	Cambodia (LO)	295	781
Alliance Ukraine	Ukraine (LO)	248	1367
Rumah Cemara	Indonesia (LO)	222	127
Soins infirmiers et développement communautaire (SIDC)	Lebanon	176	224
ChildFund	Uganda	175	244
HIV/AIDS and STD Alliance Bangladesh (HASAB)	Bangladesh (LO)	173	146
Via Libre	Peru (LO)	142	119
Asociación Atlacatl Vivo Positivo	El Salvador (LO)	137	90
Association Marocaine de Solidarité et Développement (AMSED)	Morocco (LO)	99	113
Alliance Nationale Contre le SIDA (ANCS)	Senegal (LO)	99	36
Initiative Privée et Communautaire de Lutte Contre le VIH/SIDA (IPC)	Burkina Faso (LO)	97	129

## 8. Staff numbers and costs

The average number of employees of the group for the year was 281 (2011: 279). The aggregate costs of these staff were as follows:

	<b>2012</b>	<b>2011</b>
	<b>Group</b>	<b>Group</b>
	<b>\$000</b>	<b>\$000</b>
Salaries	11,607	11,449
Social security costs	914	913
Pension costs	616	601
	<u>13,137</u>	<u>12,963</u>

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

	<b>2012</b>	<b>2012</b>	<b>2011</b>	<b>2011</b>
	<b>Group</b>	<b>Charity</b>	<b>Group</b>	<b>Charity</b>
	<b>number</b>	<b>number</b>	<b>number</b>	<b>number</b>
\$170,000 - \$179,999	1	-	-	-
\$160,000 - \$169,999	1	1	1	1
\$130,000 - \$139,999	-	-	2	2
\$120,000 - \$129,999	2	2	2	1
\$110,000 - \$119,999	2	2	5	5
\$100,000 - \$109,999	6	5	5	5
\$90,000 - \$99,999	7	7	8	8
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total pension costs for these employees were	<u>90,000</u>	<u>84,000</u>	<u>96,000</u>	<u>96,000</u>

**9. Tangible fixed assets**

Group	Furniture and fixtures	Computer equipment and software	Office equipment	Motor vehicles	Total
	\$000	\$000	\$000	\$000	\$000
Cost at 1 January 2012	800	1,416	577	464	3,257
Additions for the year	3	148	11	43	205
Disposals for the year	-	(208)	(2)	-	(210)
Cost at 31 December 2012	<b>803</b>	<b>1,356</b>	<b>586</b>	<b>507</b>	<b>3,252</b>
Accumulated depreciation at 1 January 2012	623	1,387	577	464	3,051
Depreciation for the year	136	88	6	43	273
Depreciation on disposals	-	(208)	(2)	-	(210)
Accumulated depreciation at 31 December 2012	<b>759</b>	<b>1,267</b>	<b>581</b>	<b>507</b>	<b>3,114</b>
<b>Net book value at 31 December 2012</b>	<b>44</b>	<b>89</b>	<b>5</b>	<b>-</b>	<b>138</b>
<b>Net book value at 31 December 2011</b>	<b>177</b>	<b>29</b>	<b>-</b>	<b>-</b>	<b>206</b>

Charity	Furniture and fixtures	Computer equipment and software	Office equipment	Motor vehicles	Total
	\$000	\$000	\$000	\$000	\$000
Cost at 1 January 2012	721	1,119	263	464	2,567
Additions for the year	2	132	7	-	141
Disposals for the year	-	(208)	(1)	-	(209)
Cost at 31 December 2012	<b>723</b>	<b>1,043</b>	<b>269</b>	<b>464</b>	<b>2,499</b>
Accumulated depreciation at 1 January 2012	544	1,090	263	464	2,361
Depreciation for the year	135	72	2	-	209
Depreciation on disposals	-	(208)	(1)	-	(209)
Accumulated depreciation at 31 December 2012	<b>679</b>	<b>954</b>	<b>264</b>	<b>464</b>	<b>2,361</b>
<b>Net book value at 31 December 2012</b>	<b>44</b>	<b>89</b>	<b>5</b>	<b>-</b>	<b>138</b>
<b>Net book value at 31 December 2011</b>	<b>177</b>	<b>29</b>	<b>-</b>	<b>-</b>	<b>206</b>

All fixed assets are held for charitable use.

**10. Investments - Charity****Fixed asset investments**

Investment in non-UK subsidiary undertakings  
International HIV/AIDS Alliance, Inc. - one share of common stock  
of one dollar

2012	2011
\$	\$
1	1

## 11. Subsidiary undertakings

The following companies are subsidiary undertakings of the International HIV/AIDS Alliance. All are incorporated outside the UK, and all operate offices which support community action on HIV and AIDS. Only International HIV/AIDS Alliance, Inc has a share capital (see note 10). The income and expenditure of these subsidiaries in the year ended 31 December 2012 is as below:

Country	Name of subsidiary	Date of incorporation	Year end	Income \$000	Expenditure \$000
India	India HIV/AIDS Alliance	25 Feb 1999	31 March	7,191	7,191
	Alliance South Asia Technical Support Hub	30 Aug 2011	31 March	38	38
USA	International HIV/AIDS Alliance, Inc	2 May 2003	31 December	560	560
Zambia	Alliance for Community Action on HIV and AIDS	27 Nov 2008	31 December	1,274	1,274
Thailand	International HIV/AIDS Alliance Foundation	31 Dec 2009	31 December	93	93

The net reserves of these subsidiaries was \$4,000 as at 31 December 2012.

The incoming resources of the parent charity were \$30,787,000 with resources expended of \$30,966,000.

In February 2013, Alliance for Community Action on HIV and AIDS in Zambia ("Alliance Zambia") was informed that a major funding application, on which the company's future as a going concern depended, had been unsuccessful. Alliance Zambia is therefore in the process of winding up. The company is seeking to transfer its existing donor programmes to other agencies; where that is not possible, unspent restricted funds will be returned to the relevant donors. The International HIV/AIDS Alliance as the parent entity is providing sufficient funding to enable Alliance Zambia to meet all its legal liabilities to donors, staff and suppliers.

At the meeting of the Board of India HIV/AIDS Alliance on 26 April 2013, changes in the Board members were agreed which had the effect of removing India HIV/AIDS Alliance from the control of the Charity, transitioning it to an independent Linking Organisation.

## 12. Debtors

	2012 Group \$000	2012 Charity \$000	2011 Group \$000	2011 Charity \$000
Due from donors, including accrued income	3,343	3,343	4,324	4,324
Amount due from subsidiary companies	-	401	-	519
Advances to partner organisations	591	99	643	367
Other debtors	218	137	361	314
Prepayments	183	146	405	249
	<b>4,335</b>	<b>4,126</b>	<b>5,733</b>	<b>5,773</b>

## 13. Cash and short term deposits

	2012 Group \$000	2012 Charity \$000	2011 Group \$000	2011 Charity \$000
Balances held by subsidiaries	2,526	-	1,341	-
Balances held by Country Office branches	1,227	1,227	909	909
Balances held by the secretariat - cash	1,906	1,906	7,852	7,852
Total cash	<b>5,659</b>	<b>3,133</b>	<b>10,102</b>	<b>8,761</b>
Balances held by the secretariat - short term deposits	<b>19,371</b>	<b>19,371</b>	<b>2,068</b>	<b>2,068</b>

The increase in aggregate cash and short term deposits is mainly because of the receipt in December 2012 of the \$8.031m first instalment of funding under the Dutch government-funded Link Up programme (see note 25).

## 14. Creditors falling due within one year

	2012 Group \$000	2012 Charity \$000	2011 Group \$000	2011 Charity \$000
Trade creditors	351	351	310	310
Due to partner organisations	212	212	287	287
Due to subsidiaries	-	3	-	91
Other creditors	477	324	629	381
Tax & social security	540	509	391	343
Accruals & deferred income (see also note 15)	20,752	18,202	9,726	8,634
	<b>22,332</b>	<b>19,601</b>	<b>11,343</b>	<b>10,046</b>

**15. Deferred income**

	<b>Group</b>	<b>Charity</b>
	<b>\$000</b>	<b>\$000</b>
Balance at 1 January 2012	9,338	8,245
Amount released to incoming resources	(9,338)	(8,245)
Amount deferred in the year	20,058	17,508
Balance at 31 December 2012	<u>20,058</u>	<u>17,508</u>

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

**16. Provision for liabilities and charges**

A provision has been made for the estimated cost of the organisational restructure which is described in the Trustees' report on page 9. The expected costs of staff redundancies have been charged to expenditure as an exceptional item in 2012, and the actual redundancy payments made during 2013 will be set against the provision.

	<b>2012</b>	<b>2011</b>
	<b>\$000</b>	<b>\$000</b>
Balance at 1 January 2012		
Charged to SOFA during the year	600	-
Balance at 31 December 2012	<u>600</u>	<u>-</u>

**17. Trustees' emoluments and reimbursed expenses**

No fees were paid to the Trustees.

Travelling and accommodation expenses for ten Trustees for attendance at meetings amounted to \$57,024 (2011: \$45,618). The increase in cost compared to 2011 was mainly because the spring Trustees' meeting was hosted by Caribbean HIV/AIDS Alliance, per the Alliance's policy of a Linking Organisation hosting a Trustees' meeting once every two years.

No other transactions were entered into with the Trustees.

**18. 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 \$30,868 for the period 1 January - 31 December 2012.

**19. Auditors' remuneration**

	<b>2012</b>	<b>2011</b>
	<b>\$</b>	<b>\$</b>
Fee for the statutory audit	64,271	60,162
Fees for other services:		
Fee for the RCA (USAID compliance) audit	23,718	23,809
Other grant audits	10,267	9,892
<b>Total fees, excluding VAT</b>	<u>98,256</u>	<u>93,863</u>

This note discloses the fees actually charged by the auditors for the year, excluding expenses. Note 6 shows the cost of the external audit accrued in the accounts, including expenses and any under or overaccruals from prior periods.

## 20. Analysis of net assets between funds

	Restricted \$000	Unrestricted \$000	Total \$000
Fund balances at 31 December 2012 are represented by:			
<b>Group</b>			
Tangible fixed assets	-	138	138
Investments	-	-	-
Net current assets	-	7,033	7,033
Provisions	-	(600)	(600)
<b>Total net assets</b>	<b>-</b>	<b>6,571</b>	<b>6,571</b>
<b>Charity</b>			
Tangible fixed assets	-	138	138
Investments	-	-	-
Net current assets	-	7,029	7,029
Provisions	-	(600)	(600)
<b>Total net assets</b>	<b>-</b>	<b>6,567</b>	<b>6,567</b>

## 21. Limited liability

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

## 22. Taxation

The Charity is not liable to pay UK taxation on its charitable income or capital gains.

## 23. Obligations under operating leases

At 31 December 2012 the group had non-cancellable lease commitments as shown below:

	2012 \$000	2011 \$000
	Land and buildings	Land and buildings
Within one year	75	40
Within one and five years	187	518
After five years	391	-

## 24. Note to the cash flow statement

Reconciliation of net incoming resources to net cash inflow/(outflow) from operating activities

	2012 \$000	2011 \$000
Net incoming/(outgoing) resources for the year	(195)	15
Less: investment income and interest receivable	(32)	(24)
Add back: depreciation charges (non-cash)	273	561
Add back: provision for liabilities and charges (non-cash)	600	-
Movements in working capital (see detail below)	12,387	969
<b>Net cash inflow/(outflow) from operating activities</b>	<b>13,033</b>	<b>1,521</b>
Movements in working capital are as follows:		
	2012 \$000	2011 \$000
(Increase)/decrease in debtors	1,398	91
Increase/(decrease) in creditors	10,989	878
	<b>12,387</b>	<b>969</b>

## 25. Specific donor disclosures

### Netherlands Ministry of Foreign Affairs: Choices & Opportunities Fund 2011-14

In 2010, the Charity was awarded EUR 10m over the four years 2011-14 by the Netherlands Ministry of Foreign Affairs (BUZA) from their Choices & Opportunities Fund for the programme Community Action on Harm Reduction. The key financial totals for the programme are as follows.

	2010	2011	2012	Total
	EUR	EUR	EUR	EUR
Cash received during the year	1,250,000	2,500,000	2,500,000	6,250,000
Interest allocated	-	8,029	6,888	14,917
Expenditure incurred	-	(1,946,998)	(2,839,131)	(4,786,129)
<b>Balance carried forward (within deferred income, note 15)</b>	<b>1,250,000</b>	<b>1,811,031</b>	<b>1,478,788</b>	<b>1,478,788</b>
	USD	USD	USD	USD
<b>USD value of expenditure incurred, and income recognised in the accounts (note 3)</b>	<b>-</b>	<b>2,604,932</b>	<b>3,712,127</b>	<b>6,317,059</b>

No interest was allocated in 2010 because the cash was not received until 20 December. The programme started in 2011.

### Sexual and Reproductive Health and Rights (SRHR) Fund

In November 2012, the Charity was awarded USD 43,849,824 over the four years 2013-16 by BUZA from their SRHR fund for the Link Up programme.

Activities commenced on 1 January 2013. The first cash instalment of USD 8,031,000 was received on 18 December 2012. USD 799 of interest was allocated in 2012.

## 26. Financial instruments

FRS 25, 26 and 29, "Financial Instruments", require the disclosure of the role that financial instruments have had during the period in creating or changing the risks that the charity faces in undertaking its activities. The following narrative and table provides information on the risks faced by the charity, and how these risks have been managed, and the financial instruments balances included in the 2012 accounts.

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. Liquidity risk applies to a limited extent because the charity funds its partner organisations in advance, whereas its own funding from its donors is a mixture of funding in advance and funding in arrears. Price risk also applies to a limited extent; in cases where the charity has entered contracts to deliver specified services, it is exposed to price risk on its inputs. It is also exposed to price risk on its overhead costs, although inflation in the UK, where the secretariat is based, has been relatively low for some time. The charity is not exposed to interest rate risk because it has no borrowings.

The charity manages foreign exchange risk in accordance with its foreign exchange policy, set out on page 21, which includes the use of forward contracts or options to reduce risk on significant foreign exchange exposures. It manages liquidity risk through its reserves policy, set out on page 12, which aims to ensure that there will be sufficient working capital to fund partners' activities, and through the regular review of cash flow forecasts.

At 31 December 2012, financial instruments held were forward foreign exchange contracts and options at fair value, as follows. There were no financial instruments held at 31 December 2011.

	2012	2012
	Group	Charity
	\$000	\$000
Gross value in USD at closing exchange rates	2,984	2,984
Gross cost in USD at contract exchange rates	2,941	2,941
Net asset, and overall net unrealised gain on foreign exchange financial instruments at the year end	43	43

# THANK YOU

The Alliance receives support from many contributors and would like particularly to thank the following:

## **THE GOVERNMENTS OF:**

Australia (AusAID)

Canada (CIDA)

Denmark (Danida)

Deutsche Gesellschaft für  
Internationale Zusammenarbeit  
(GIZ)

Ireland (Irish Aid)

Netherlands (BUZA)

Norway (Norad)

Sweden (Sida)

Switzerland (SDC)

United Kingdom (UKaid from the  
Department for International  
Development)

United States (USAID)

## **ALSO:**

Bill & Melinda Gates Foundation

European Commission

The Global Fund to Fight AIDS,  
Tuberculosis and Malaria

Levi Strauss Foundation

Open Society Foundation (OSF)

United Nations Joint Programme  
on HIV/AIDS (UNAIDS)

United Nations Development  
Programme (UNDP)

United Nations Population Fund  
(UNFPA)

ViiV Healthcare Positive  
Action Programme

ViiV Healthcare Positive Action  
for Children Fund

World Health Organisation (WHO)



## The Alliance includes 40 Linking Organisations and Country Offices, seven Technical Support Hubs and an international secretariat.

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\* We have seven Regional Technical Support Hubs, each hosted by a Linking Organisation.

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List accurate as at June 2013