



2021

ANNUAL REPORT

The Global Network of People Living with HIV



In honour of the global communities of people living with HIV in all our diversity, the strength and resilience we have displayed over the years.

In memory of those we have lost in the fight against inequitable systems, inadequate access, violence and human rights violations.

In solidarity with networks of people living with HIV who have found innovative solutions and helped deliver health services to their communities in the face of adversity.



ABOUT GNP+

Our vision is a world where all people living with HIV are free from stigma and discrimination, have our rights recognised, our dignity respected and have universal access to treatment and care.

Our mission is to improve the quality of life for people living with HIV, in all our diversity.

GNP+ BOARD MEMBERS

1. Jeffry Acaba (he/him)
2. Friedel Dausab (he/him)
3. Renatta Langlais (she/her)
4. Rodrigo Olin (he/him)
5. Valeriia Rachynska (she/her)

GNP+ CONTACT DETAILS

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First name	Last name	Position
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Aline	Fantinatti	Love Alliance Programme Officer
Annah	Sango	PLHIV Stigma Index Advocacy Officer
Anya	Sarang	Program Manager
Bruna	Martinez	Global Fund Communities Delegation Constituency Focal Point
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Eelco	Schoonderwoerd	Finance Manager
Fatou	Mbacké Sy	PLHIV Stigma Index Research Officer
Florence	Riako Anam	Programme Manager
Georgina	Caswell	Head of Programmes
Gerard	van Mourik	Co-Executive Director
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GNP+ LONG TERM CONSULTANTS

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7. Linnea Renton
8. Nomtika Mjwana

APPRECIATION

We are grateful to the following for their support: Aidsfonds; Botnar Foundation; the Dutch Ministry of Foreign Affairs; Frontline AIDS; the Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM); International AIDS Society; Open Society Foundations; the Robert Carr Fund for Civil Society Networks (RCF); UNAIDS; UNICEF; Unitaid; UN Women; Viiv Healthcare Positive Action and the World Health Organisation (WHO).



MESSAGE FROM THE BOARD



2021 proved to be another challenging year, bringing with it obstacles we did not know we would face. However, despite all the hurdles this constantly evolving world has posed, the Global Network of People Living with HIV has remained steadfast in its commitments and has worked endlessly to bring the voices of those who are living with HIV around the world.

A large part of this success is attributed to our networks and partners who have remained as passionate about the work that is being done, whether it is the network of sex workers to youth organizations, there is a constant fight and innovation happening in our work with our networks and partners at the global, regional, and local levels to ensure that the rights of people living with HIV are safeguarded and that there is a continuous access to essential health service. This remains a large part of our collective success. This became even more important during COVID-19 when there was increasing insecurity and anxiety, and without this collective effort, we would not be where we are today.

GNP+ has always understood the importance of communities and acknowledges their ability to stand steadfast in the face of any kind of adversity, the most pressing one in 2021 being the COVID-19 pandemic. It is this commitment that guides and fuels the passion that GNP+ must improve the quality of life of people living with HIV.

In 2021, we were committed to implement the Greater Involvement of People living with HIV (GIPA) principle. We began a three-year programme supported by the Global Fund Community, Rights and Gender Strategic Initiative (CRG SI) called CLAIM - Community-Led Accountability, Influence and Monitoring. We supported networks to build consensus among civil society on national priorities and advocate collectively in policy spaces.

We continue to ensure that there is greater and more equitable access to treatment and services for all people living with HIV, regardless of gender, sex, age, geography, and others. We welcome two new executive directors this year and implemented a shared leadership model which has been a refreshing change in the organization, and we look forward to evolving with it.

2021 was challenging, but we continue to evolve, we continue to learn, and we continue to adapt. That is our greatest strength, and we continue to march forward in this fight, never ceasing to the circumstances around us.

Best Regards,
Valleria Rachinska
Treasurer



MANAGEMENT REPORT

Our work and focus in 2021

Greater Involvement of People Living with HIV: *Treatment Access, Human Rights, and Universal Healthcare*

Our advocacy goal -

Commitment to and implementation of the GIPA principle throughout organisations, policies and programmes, to ensure the best possible response to HIV and acknowledge the universal rights of people living with HIV to self-determination and participation in decisions that affect our lives.

Health governance

2021 saw UNAIDS launch a new Global AIDS Strategy. GNP+ ensured the views of networks of people living with HIV were heard in the strategy development process and we were pleased to see our voices and advocacy efforts acknowledged in the final document. We also contributed to the PEPFAR and WHO strategy revision processes.

GNP+ hosts the Unitaids and Global Fund Communities Delegations and assists and collaborates with the officers supporting both delegations. GNP+ worked with Aidsfonds and the Global Fund Communities Delegation to develop a discussion paper on the future role and remit of the Global Fund to feed in to the Global Fund's processes for developing its new strategy for 2022-2025.

Our Co-Executive Director, Sbongile Nkosi spoke at UNGA76, as part of a high-level side event hosted by UNAIDS, PEPFAR and the Global Fund.

She highlighted the central role of communities living with and affected by HIV as the best allies in the HIV response.

CLAIM

We began a three years programme supported by the Global Fund **Community, Rights and Gender Strategic** Initiative called CLAIM - Community-Led Accountability, Influence and Monitoring. It is a collaboration between GNP+ and networks of people living with HIV in six countries - Eswatini, Indonesia, Malawi, Moldova, Nigeria and Pakistan. In each country we support the networks to: build consensus among civil society on national priorities; advocate collectively in policy spaces; and ensure sure that Global Fund investment addresses the needs and priorities of communities of people living with HIV.

The Global Fund also launched a COVID 19 Response Mechanism in 2021 to support countries to mitigate the impact of COVID-19 on programmes to fight HIV, TB and malaria and to improve health and community systems. GNP+ was one of the organisations funded to support communities to engage in the C19RM process and to shape their national funding requests.

Beyond Living

GNP+ continues to work with ICW and Y+ Global to develop the Beyond LIVING partnership. A guiding document was developed to clarify the purpose and shape of the partnership. A new cohort of Life Force members were recruited to leader the programme. The Beyond LIVING team has been involved in multiple initiatives this year including work on stigma, mental health, intersectionality and key populations and activism against gender-based violence.

MANAGEMENT REPORT **continued**

Supporting youth leadership

Our Young Wild and Free programme really took off in 2021. Highlights included a virtual dance party to mark the launch of a guide for young people to share best practices and a movement building event in Kenya that brought together 25 young leaders from 6 African countries to share their stories for mutual learning and research into interventions to improve access to services and service uptake by young key populations.

We also worked with Y+ Global and UNESCO to update a Positive Learning tool designed to ensure the needs of adolescents living with HIV are met in education settings. This involved a series of youth-led consultations that brought together young people, teachers, governments, UN agencies and civil society from all world regions. The revised Positive Learning tool was launched in December.

Treatment Access

Our advocacy goal -

Greater and equitable access to treatment and services (diagnostics, adherence support and healthcare for other conditions) for all people living with HIV, with a specific focus on women living with HIV and children living with HIV.

Paediatric care

We continue to work to promote HIV testing and treatment options for children. This included contributing to the development and implementation of WHO guidelines on paediatric care.

Fighting AIDS Coalition

One highlight for our work on treatment access was the creation of a new Fighting AIDS Coalition (FAC) with MSF, TAC, ITPC and others to push for action to stop AIDS-related deaths, as well as TB and opportunistic infections like cryptococcal meningitis. FAC also provided feedback into the WHO Draft Global Health Sector Strategies on HIV, Viral Hepatitis and Sexually Transmitted Infections 2022-2030.

Human Rights

Our advocacy goal -

Overturning stigma, discrimination and criminalization.

Global Partnership to Eliminate HIV-Related Stigma and Discrimination

As a core partner of the Global Partnership we ran a high profile advocacy campaign around the hashtag #MoreThan encouraging people living with HIV to share their stories and to celebrate the individual characteristics that make them who they are. Through the Global Partnership, we supported national and regional focal points in 16 countries and joined advocacy efforts to challenge stigma, discrimination and the criminalization of HIV transmission and key populations.

PLHIV Stigma Index

Throughout 2021 we gave technical support to over 50 countries implementing the PLHIV Stigma Index.

We granted seed funding to networks who have implemented the PLHIV Stigma Index in Kenya, Lesotho and Nigeria, to support their engagement in human rights bodies.

We developed Implementation Guidelines and a Qualitative Research Toolkit as well as strengthening the principles and ways of working embedded in the PLHIV Stigma Index. A PLHIV Stigma Index Academy was launched in November to build the research capacity of community leaders so that they can provide technical support to country networks throughout the implementation process.

HIV Justice Worldwide

We continue to be an active member of HIV Justice Worldwide and this year gave grants to organisations working in the EECA region to support the monitoring of cases of human rights violations and to encourage advocacy for decriminalization. In November, we supported and participated in “Beyond Blame,” a virtual event challenging criminalization.

Digital Rights

We joined with KELIN, STOPAIDS and the Graduate Institute in Geneva to form a Digital Health and Rights Advisory Group (DRAG). Together we are supporting research in Ghana (with NAP+ Ghana), Kenya and Vietnam (with VNP+) to better understand the experiences of young people around digital health; and we are developing a set of global health policy recommendations grounded in human rights principles, based on research, and the lived experience of affected communities. We are also empowering youth and marginalised groups with the knowledge, networks and opportunities they need to raise the recommendations with decision makers.

Use of our VOICE+ two-way digital platform designed to address the specific concerns of people living with HIV during the COVID-19 pandemic has continued and it even won a Partos award for Collaborative Innovation.

Universal Health Coverage

Our advocacy goal -

UHC is responsive to the needs of People Living with HIV and key populations following the Positive Health, Dignity and Prevention framework.

Love Alliance

It has been a busy first year for the Love Alliance that brings GNP+ together with national thought leaders, regional grant-makers, and Aidsfonds to improve the health and rights of marginalised people and those most affected by HIV.

The Love Alliance led community participation in the development of the United Nations political declaration on HIV and AIDS that emerged from the UN High-Level Meeting on AIDS, participated in the Human Rights Council to strengthen the human rights resolution on HIV and AIDS, partnered with the Global Fund Communities Delegation to develop a discussion paper on community engagement and took part in the International Conference on AIDS and STIS in Africa (ICASA).

At the end of the year, we began the next phase of work, launching the Love Alliance Global Advocacy Strategy 2022-2025 that focuses on supporting and strengthening key population movements

Positive Universe

Foundational tools were created for our Positive Universe work. A training manual on Universal Health Coverage (UHC) was developed and shared with Consortium members in a training of trainers session in April which led to further regional and national trainings. A Universal Health Coverage Day Toolkit was also developed to provide information on how advocates and activists can galvanise action towards UHC each year.

COVID-19

COVID-19 has continued to cause difficulties for us and our partners. COVID-19 has also required us to reprogramme in some areas and adapt budgets and activities to the current climate. Staff are having to be flexible and find innovative ways of continuing to run our programmes whilst trying to maintain maximum impact.

We have had to adapt to continue to work virtually in many instances and to try to find ways of mitigating the negative impacts of this. Staff are missing face-to-face contact and have experienced “Zoom fatigue”. This has been challenging and added to the pressure that they feel. Systems have been put in place to support staff and their mental wellbeing but it remains an ongoing concern.

SPOTLIGHTS

1. Love Alliance: UN High Level Meeting on HIV/AIDS

GNP+ and Aidsfonds were selected by UNAIDS as NGO Co-conveners of the Multi Stakeholder Task Force (MSTF) and community engagement to the 2021 UN High Level Meeting on HIV/AIDS. Love Alliance advocacy working group members were also engaged as MSTF members and on the advisory group to the MSTF members.

Some of the key highlights of the HLM experience include supporting MSTF engagement with UNAIDS and the office of the president of the UN General Assembly to prepare and execute a successful Multi Stakeholder Hearing on 23rd of April as well as the High-Level Meeting from 8th to 11th June 2021.

We successfully secured speaking slots for a number of Love Alliance Partner organizations to engage. Additionally, the team developed a community HLM engagement guide, coordinated a 3-part webinar series in 6 languages to support community engagement in the process and supported the development of the Civil Society Declaration for the 2021 High-Level Meeting on HIV and AIDS, with more than 800 signatories.

The Political Declaration adopted by member states includes a number of critical political commitments on transformative and measurable targets that are aligned to the Global AIDS Strategy to guide programmes that can make real the vision of an end of AIDS.

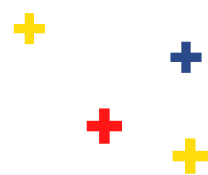
2. GNP+ Advocacy for Pediatric and Children living with and affected by HIV:

WHO consolidated guidelines for prevention and treatment of HIV guidelines 2021-2025

GNP+ and other community members participated and contributed to the development of the WHO consolidated guidelines for prevention and treatment of HIV guidelines 2021-2025. Members of GNP+ team in their individual capacity were part of the Guidelines Development Group (GDG) tasked with developing the guidelines.

Key highlights from this process is the WHO guidelines recommendations for use of Dolutegravir-based HIV treatment for all children and provided dosing recommendations for children over four weeks of age or under 20kgs which was previously missing. This has gone a long way in ensuring children have access to optimised ART treatment.

The Guidelines also made recommendations for Point of Care (PoC) testing for early infant diagnosis and viral load. Translating these wins at global level to country level will require collaborative advocacy by communities, civil society, and partners.



HUMAN RESOURCES REPORT

We continued our efforts to ensure wellness of the GNP+ staff team. In 2021, we reflected on what we learned from Covid-19 epidemic and acted. We supported the remote or hybrid working arrangements so that our teams can choose their most efficient way of working during and after Covid-19. We used online tools to promote mental wellbeing and organized team building activities during the staff meetings.

GNP+ decided on a shared leadership model to help drive greater accountability and inclusivity in our organization. Gerard van Mourik and Sbongile Nkosi joined GNP+ as our new Co-Executive Directors.

Our staff has continued to grow over this year, with the appointment of 7 new colleagues with diverse backgrounds and we have now 25 staff members based in Amsterdam, Cape Town and remotely across the world.

In 2021 we continued to promote diversity and inclusion in GNP+. Our staff members with various nationalities and cultural backgrounds are based across the world, mostly in Global South. We ensured the representation of diverse talent in all types of roles to be more inclusive. We kept up our efforts to build a culture where all staff feel they can bring their whole selves to work.

For our professional development, we organized a two-day training on designing participatory and interactive sessions to support learning and knowledge sharing. We implemented a new sexual harassment policy and organized an internal training on this matter. To ensure a more efficient human resources management we implemented a new HR information system.

As 2021 was a year of financial challenges with significant effects on our staff, the salaries were adjusted against the rising global cost of living.

We continued holding regular staff meetings to check-in and coordinate our work and we actively support individual staff members with their professional development and leadership across all programmes and activities.

2021 FINANCES

The 2021 fiscal year ended for GNP+ with a positive net result of €104.408 total. Of this amount, more than half is the result of the currency fluctuation of the value of the bank balance held in USD between the fiscal year of this report and the end of the previous fiscal year. The positive result of the bank currency fluctuation is added to a restricted reserve to cover negative fluctuations in the future.

Compared to the previous fiscal year, and as budgeted, the annual income as well as expenses remained steady at just over €3 million. Just as last year, the stability of the budget and the positive result are a testament to the durability of GNP+ and its people during the global COVID-19 crisis and an indication of a solid organization. For 2022 again, the budget remains at approximately €3 million in income and expense, with 93% of the funding secured for the year and the remaining 7% in advanced negotiations.

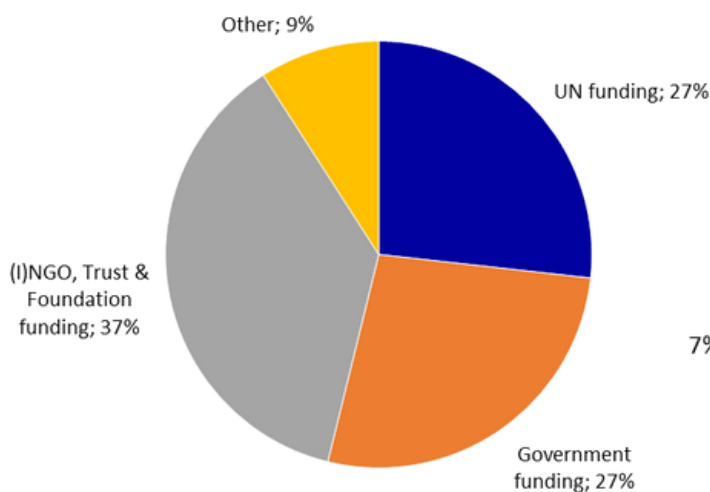
The liquidity position of GNP+ is adequate at 1,13 (2020: 1,07). The current situation is sufficient to meet the obligations in the short term.

The solvency position, equity and reserves relative to total equity and liabilities, is low at 0,13 (2020: 0,08). Solvency plays a minor role for the organization because it does not make use of external financing. However, for continuity of the organization, GNP+ strives to create and maintain a continuity reserve of €740k which compares to 6 months coverage of the structural costs.

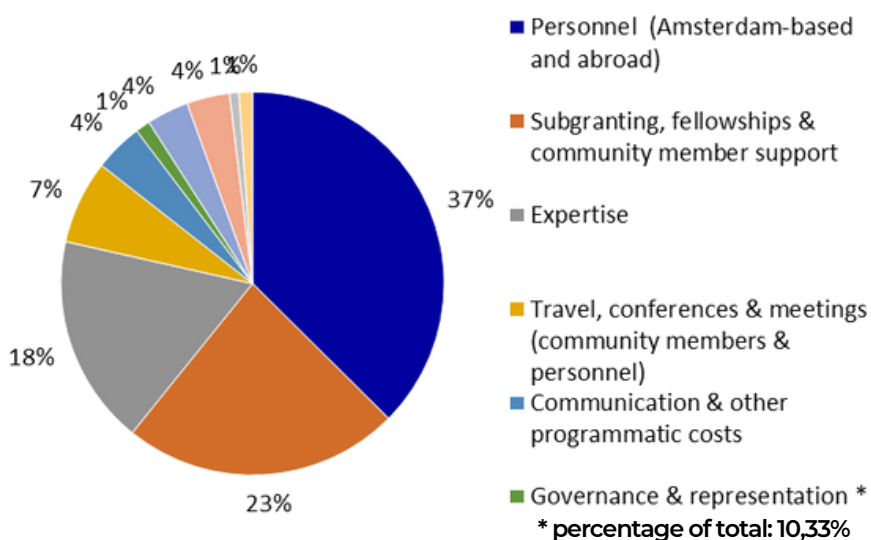
GNP+ 2020 Financial sources by priority



GNP+ 2021 Sources of Funding



GNP+ 2021 use of resources



SIGNIFICANT RISKS AND UNCERTAINTY

In 2021, GNP+ identified the following significant risks and uncertainties, and took the following measures to manage the risks:

Risks and uncertainties

Strategic

1. The end of HIV Exceptionalism: GNP+ profile, work and existence are directly affected by the discourse and decisions on the positioning of the HIV epidemic response globally. Global AIDS strategy aims to end AIDS by 2030. Meanwhile, the global health governance space that is responsible for setting out the vision and strategies for addressing key global epidemics has progressively focused more on broader pandemic preparedness and Universal Health Coverage (UHC). This discourse affects the exceptionalism in which the HIV epidemic response has existed, including its priority for resources and attention.

Mitigating measures

- The GNP+ strategic plan review process taking place in 2022 aims to give strategic direction for keeping the organization relevant and impactful beyond 2030; and
- GNP+, through funding from Love Alliance, is engaging actively in the global health governance discourse and is pushing for meaningful inclusion of civil society in Pandemic Preparedness treaty and UHC in order to secure HIV prioritization.

2. World Inequalities: GNP+ functions in an environment of high inequalities while acting as a space for intersection across the global PLHIV movement. This creates high expectations from donors, partners, global key population networks, regional/national PLHIV networks and the associated risk of being unable to deliver against them.

Mitigating measures

- Leading on the consultations about the future of the AIDS movement, a process which brings together all global PLHIV and key population networks, will set the agenda for communities and civil society engagement in the AIDS movement beyond 2030.

3. Safeguarding: GNP+ works with marginalised and under-served individuals and communities and has team members who are representative of the communities we serve. We sometimes work in a high-pressured and competitive environment to address political and sensitive issues. This places GNP+ team members and partners vulnerable to risks associated with their engagement in this environment.

Mitigating measures

- GNP+ has a policy in place to identify, prevent and mitigate the risk of harm (including harassment, bullying, intimidation, and sexual exploitation) to or from team members and partners, and we have a survivor-centred focus for any breaches that may arise. GNP+ also recruited an HR Manager with the knowledge and skills to help prevent and manage any cases that may arise.

4. Board Constitution: The majority of Board members' terms came to an end mid-2021. This leaves the Board not fully constituted for a period.

Mitigating measures

- GNP+ is recruiting new Board members through adverts, encouraging partners to share amongst their networks, etc. in order to source the best candidates globally; and
- GNP+ has a governance evolution process in place which is aimed at keeping the organization fit for purpose.



Operational

1. COVID-19: COVID-19 related challenges have affected staff movement and travel, with a knock-on impact on programming and HR. Globally, and particularly in Africa, countries experienced high impact of the 2nd, 3rd and 4th waves of the COVID-19 epidemic in 2021. Towards the end of year the new Omicron variant forced many governments to reintroduce measures, exacerbating inequities and making access to support much more difficult.

Mitigating measures:

-GNP+ continues to collaborate actively with partners and donors, and to strategise internally, on how to adapt programming to minimize and manage COVID-related risks. This includes promoting vaccinations for staff, implementing recommended public health protocols for safely conducting in-person activities, reorganizing activities to hybrid format and limiting burnout through supporting staff to manage work-life integration through flexi hours policy.

2. Expanded Program portfolio: GNP+ continues to increase funding and program scope thereby being open to more risks in meeting program deliverables, and again exacerbating the risk of staff burnout.

Mitigation measures:

-Use the opportunity of program meetings to undertake audits, prepare and regularly review risk registers, and address challenges as soon as they are discovered.

3. Staff burnout: GNP+'s global advocacy engagements and program portfolio increased significantly during 2021, along with our hosting of platforms and staff from different organisations. GNP+ introduced a flexi hour policy in 2021, which provided support to some staff but means others did not know when to switch off.

Mitigating measures

-SMT regular review of staff workload, distribution of portfolios/responsibilities and leave days; and
-Support for managers to work with those they are line managing to set realistic and humane workloads and to monitor these regularly.

Financial

1. Credit card use: Numerous payments currently require use of a credit card due to an increase in number of GNP+ staff and people needing more online tools and equipment.

Mitigation measures:

-Set up contracts with key recurring providers, e.g. iStore, so we can be invoiced properly (rather than relying on credit cards), which will also enhance our ability to keep track of payments and allocate them to programme budgets in a timely way; and
-Review credit card policy and procedures to see how we can set up a system to support increased credit card use at GNP+.

LOOKING AHEAD TO 2022

With the new Global AIDS Strategy, UN Political Declaration on HIV and Global Fund strategy in place, in 2022 GNP+ will be actively ensuring that community voices and priorities are part of the implementation of these strategies, including determining what community leadership looks like and investments needed at country level to fight stigma, discrimination and violence and to ensure access to quality health services. At the same time, GNP+ will begin to actively collaborate with other civil society organisations and engage in discussions and advocacy around pandemic prevention, preparedness and response, including at the World Health Assembly 2022.

GNP+ will continue to work with communities to mobilise support for the Global Partnership to eliminate HIV-related Stigma and Discrimination, as well as continue to provide technical support to countries implementing the PLHIV Stigma Index globally. We will also lead on an organisation- and programme-wide campaign focused on decriminalisation, which we will do collaboratively with our network members, sister networks, global key population networks and the HIV Justice Network.

In 2022, GNP+ will continue to strengthen and grow its programmatic partnerships and work across a number of areas, including advocacy for pediatric treatment, and research and advocacy around digital health and rights.

On 24 February 2022, the world was rocked by the full-scale invasion of Ukraine by Russia, and war in the country ensued. As with all wars, the very real implications for people on the ground are unimaginable. The lives of people living with HIV are especially impacted because of limited access to HIV treatment and services in a context of uncertainty and movement. GNP+ will proactively provide support to networks of people living with HIV in the Ukraine and regionally, in coordination with other partners.

A relatively minor but nonetheless mentionable impact of the war in Ukraine at GNP+ has been a delay in the completion of a 2021 program audit and consequentially the annual audit caused by the considerable hinder to a component audit at the consortium partner based in Ukraine. This exceptional circumstance has meant that the 2021 audited annual report was not completed by the deadline of 30 June 2022 as set for NGO's registered as public benefit organization (ANBI). In the meantime, the obligation to publish information has been met through the ANBI-form published on the GNP+ website.

	Budget 2022
	€
Income	
Government funding	2.105.436
(I)NGO, Trust & Foundation funding	1.115.725
Other sources of funding	7.500
<i>Total income</i>	<u>3.228.661</u>
Expenses	
Staff costs	1.634.933
Subgranting	246.974
Programmatic costs	1.116.886
Office & organization costs	260.580
<i>Total expenses</i>	<u>3.259.373</u>
Net result	<u><u>-30.712</u></u>

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BALANCE SHEET AS AT 31 DECEMBER 2021 (After appropriation of the result)

BALANCE SHEET AS AT 31 DECEMBER 2021 (After appropriation of the result)

	<u>31/Dec/21</u>	<u>31/Dec/20</u>
	€	€
ASSETS		
Fixed assets		
¹ Tangible fixed assets	27.969	19.573
<i>Total fixed assets</i>	<u>27.969</u>	<u>19.573</u>
Current assets		
² Funding to receive	329.323	218.140
³ Other receivables	104.366	114.926
⁴ Cash and cash equivalents	1.359.480	1.262.788
<i>Total current assets</i>	<u>1.793.168</u>	<u>1.595.855</u>
	<u>1.821.138</u>	<u>1.615.427</u>
EQUITY & LIABILITIES		
Foundation's equity and reserves		
⁵ Restricted reserves	59.215	0
⁶ Unrestricted reserves	169.026	123.832
<i>Total equity and reserves</i>	<u>228.241</u>	<u>123.832</u>
Provisions		
⁷ Provisions	<u>43.656</u>	<u>22.053</u>
Liabilities		
⁸ Funding received in advance	1.195.918	1.045.619
⁹ Payroll liabilities	83.634	74.201
¹⁰ Trade creditors	183.627	272.930
¹¹ Other current liabilities	86.062	76.792
<i>Total current liabilities</i>	<u>1.549.241</u>	<u>1.469.542</u>
	<u>1.821.138</u>	<u>1.615.427</u>

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STATEMENT OF INCOME & EXPENSES FOR THE YEAR 2021

	Actuals 2021	Budget 2021	Actuals 2020
	€	€	€
Income			
12 Government funding	1.722.298	1.979.600	1.123.706
13 (I)NGO, Trust & Foundation funding	1.185.017	878.342	1.354.825
14 Other sources of funding	291.507	94.404	372.084
<i>Total income</i>	<u>3.198.822</u>	<u>2.952.346</u>	<u>2.850.615</u>
Exceptional income and expenses			
15 Interest	0	0	0
16 Currency fluctuations	59.215	0	-58.273
<i>Total exceptional income and expenses</i>	<u>59.215</u>	<u>0</u>	<u>-58.273</u>
Expenses			
17 Staff costs	1.222.442	1.242.942	1.124.642
18 Subgranting	747.389	346.619	749.440
19 Programmatic costs	923.434	1.144.149	695.854
20 Office & organization costs	260.364	194.300	219.174
<i>Total expenses</i>	<u>3.153.629</u>	<u>2.928.010</u>	<u>2.789.110</u>
Net result	<u><u>104.408</u></u>	<u><u>24.336</u></u>	<u><u>3.232</u></u>
Appropriation of the result			
<i>Net result to restricted reserves</i>	59.215		-17.647
<i>Net result to unrestricted reserve</i>	45.193		20.879
	<u>104.408</u>		<u>3.232</u>

ANNUAL FINANCIAL REPORT

CASH FLOW STATEMENT (After appropriation of the result)

	<u>2021</u>	<u>2020</u>
<i>Cash flow from operational activities</i>		
Operating result	45.193	61.505
Adjustment for depreciations	7.062	6.238
Adjustment in provisions	21.603	12.727
Gross cash flow from operation activities	<u>73.858</u>	<u>80.470</u>
Mutation in receivables	-100.623	-246.659
Mutation in liabilities	79.699	510.030
Net cash flow from operational activities (A)	<u>52.933</u>	<u>343.841</u>
<i>Cash flow from investment activities</i>		
Investment in fixed assets	-15.458	-10.776
Cash flow from investment activities (B)	<u>-15.458</u>	<u>-10.776</u>
Currency conversion fluctuation	<u>59.215</u>	<u>-58.273</u>
Net cash flow	<u><u>96.690</u></u>	<u><u>274.792</u></u>
Cash and cash equivalents 1 January	1.262.789	987.997
Cash and cash equivalents 31 December	<u>1.359.479</u>	<u>1.262.789</u>
Mutation in cash and cash equivalents	<u><u>96.690</u></u>	<u><u>274.792</u></u>

Directive 640

The GNP+ financial report 2021 has been prepared in accordance with directive RJ 640 for non-profit institutions, issued by the Dutch Accounting Standards Board. This directive aims at increasing clarity and transparency in the manner in which fundraising institutions report on their revenues and expenditures.

Assets and liabilities

Unless stated otherwise, assets and liabilities are stated at their historical cost, expressed in Euro. Fixed assets are depreciated on a straight-line method over a 5-year period (for items purchased prior to 1 January 2020) or a 3-year period (for computer & software purchased on or after 1 January 2020).

Income and expenses

Revenues are attributed to the financial year in which the related costs are incurred. Costs are recognized as soon as the obligation arises. Contributions to the Foundation are recognized as revenue upon the receipt of cash, unconditional pledges, or other assets. Contributions are reported as "with donor restrictions" if they are received with donor stipulations or time considerations as to their use. Conditional contributions are recognized when the donor's conditions have been met by requisite actions of the Foundation's management or necessary events have taken place.

Foreign currencies

Assets and liabilities which are denominated in foreign currencies are translated into Euro at the exchange rates in effect at the balance sheet date. Resulting exchange differences are taken to the statement of income and expenses. Transactions in foreign currencies are converted to Euros on the basis of currency exchange on the day the funds are received or paid. GNP+ has bank accounts in Euro and US Dollar in order to keep losses to a minimum.

Salaries and wages

On 31 December 2021 the GNP+ team consists of 14 staff members based in Amsterdam, 4 staff members based in Cape Town, and 7 staff members based elsewhere. Salaries and social security contributions are taken to the statement of income and expenses based on the terms of employment, where they are due to employees.

Pension

In order to accommodate a pension contribution for staff with many different nationalities, and a significant number currently employed in countries other than their country of origin, GNP+ provides a percentage-based addition to the gross salary to each employee directly. There is no current scheme in place with a pension fund or pension insurance company.

Cash flow statement

The cash flow statement has been prepared using the indirect method. The funds in the cash flow statement consist of cash and cash equivalents. Cash equivalents can be considered as highly liquid investments.

REMUNERATION OF MANAGEMENT

Name	Sbongile Nkosi	Gerard van Mourik
Position	Co-Executive Director	Co-Executive Director
<i>Employment</i>		
Nature of the agreement (duration)	16/06/21 - 15/06/23	16/06/21 - 15/06/23
Hours per week	30	30
Parttime percentage	83%	83%
<i>Remuneration (euro)</i>		
Income for the year		
gross wages	36.836	36.836
pension comp.	2.210	2.210
health insurance comp.	2.800	65
holiday allowance	2.947	2.947
end-of-year bonus	542	542
Total income for the year	45.334	42.600
Social security (to employer)	1.251	7.190
Taxed allowances	-	-
Employment termination comp.	-	-
<i>Total remuneration 2021</i>	<u>46.585</u>	<u>49.790</u>
Outstanding advances per 31/12/2021	-	-

The total annual income is within the maximum range of €168.893 per 1FTE/12 months as set by Goede Doelen Nederland in the Scheme for rewarding directors of charities for the benefit of boards and supervisory boards ("Regeling beloning directeuren van goede doelen ten behoeve van besturen en raden van toezicht"). The annual income, taxed allowances, and pension costs, also remain within the maximum of €209.000 per year as set in the scheme.

NOTES TO THE BALANCE SHEET AS AT 31 DECEMBER 2021

1 Tangible fixed assets

	<u>Equipment</u>
<u>Balance as at 1 January</u>	
Accumulated acquisition	33.516
Accumulated depreciation	-13.943
Book-value	<u>19.573</u>
 <u>Mutations 2021</u>	
Investments	18.605
Divestments	-3.147
Depreciation 2021	-10.209
 <u>Balance as at 31 December</u>	
Accumulated acquisition	48.974
Accumulated depreciation	-21.005
Book-value	<u>27.969</u>

Fixed assets include computer equipment and mobile phones, printer, telephone system and a security camera. Fixed assets are depreciated on a straight-line method over a 5- year period (for items purchased prior to 1 January 2020) or a 3-year period (for computer & software purchased on or after 1 January 2020).

NOTES TO THE BALANCE SHEET AS AT 31 DECEMBER 2021

	<u>31/Dec/21</u>	<u>31/Dec/20</u>
2 Funding to receive		
Aidsfonds	24.510	4.489
Unitaid	5.324	0
UNAIDS	151.279	6.410
UNESCO	75.990	0
UNICEF	0	51.721
Frontline AIDS	0	68.739
Robert Carr Fund	51.227	35.004
The Global Fund	20.992	51.776
	<u>329.323</u>	<u>218.140</u>

Funding to received consist of grants for programs where the final 2021 installment is to be received after program reporting for the year. All grants to be received are expected to be received within the next calendar year.

3 Other receivables		
Partner installments	6.137	37.606
Prepaid expenditures	49.445	35.603
Other receivables	48.784	41.717
	<u>104.366</u>	<u>114.926</u>

4 Cash and cash equivalents		
Petty cash	260	260
Current account euro	96.017	579.030
Savings account euro	284	284
Current account dollar	1.262.918	683.215
	<u>1.359.479</u>	<u>1.262.789</u>

All cash and cash equivalents are at the free disposal of the organization.

FOUNDATION'S EQUITY AND RESERVES

	Restricted reserve per 31/Dec/21	Mutations 2021	Restricted reserve per 31/Dec/20
5 Special Purpose Reserve			
Currency fluctuations reserve	59.215	59.215	0
Total	59.215	59.215	0

The currency fluctuations reserve is a reserve formed by the board in 2018 to balance exchange rate fluctuations of the GNP+ USD bank account across fiscal years.

	Unrestricted reserve per 31/Dec/21	Net result 2021	Unrestricted reserve per 31/Dec/20
6 Unrestricted reserve			
Continuity reserve	169.026	45.193	123.832
Total	169.026	45.193	123.832

Per 31 December the continuity reserve equals 11% of the organization's annual staff, office and organization costs. To ensure sustainability of the organization, a continuity reserve of 25% is the minimum aim. In accordance with the Dutch non-profit Governance Code (Richtlijn Financieel Beheer Goede Doelen), the continuity reserve should not exceed 150%.

	<u>31/Dec/21</u>	<u>31/Dec/20</u>
7 Provisions¹		
Transition allowance provision	43.656	22.053
8 Funding received in advance		
Dutch Ministry of Foreign Affairs	90.411	0
Unitaid	0	47.650
UNAIDS	0	462.090
Robert Carr Fund	504.468	104.438
The Global Fund	81.702	0
Communities Delegation to the Global Fund	62.178	2.630
Aidsfonds	0	69.294
OSF	456.591	97.501
Charities Aid Foundation	0	8.828
ViiV	567	253.189
	<u>1.195.918</u>	<u>1.045.619</u>

All grant obligations have a duration of 3 financial years or less.

9 Payroll liabilities

Net wages	0	4.690
Holiday allowance reserved	27.813	23.051
Holiday accrual	29.080	21.084
Wage tax and social securities	26.741	25.376
	<u>83.634</u>	<u>74.201</u>

10 Trade creditors

Trade creditors	<u>183.627</u>	<u>272.930</u>
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11 Other current liabilities

Subgrants	32.644	-325
Auditing	27.721	21.780
Expenses to be paid	23.656	36.652
Other liabilities	2.041	18.685
	<u>86.062</u>	<u>76.792</u>

¹ Upon termination of an employment contract, GNP+ is required to pay the employee a transition payment.

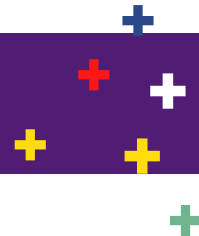
OFF-BALANCE SHEET COMMITMENTS

GNP+ has rental commitments which relates to its offices in Amsterdam, the Netherlands, and in Cape Town and Johannesburg, South Africa. The commitment for the office at the Eerste Helmerstraat in Amsterdam amounts to approximately € 32.000 annually, the contract can be terminated with one month notice. The commitment for the office at Workshop17, 32 Kloof Street in Cape Town, amounts to approximately ZAR 455.400 (€25.200 per 31/12/2020) for the period 1 January - 31 December 2021. The commitment for the office at SPACES, 5th Street in Johannesburg, amounts to approximately ZAR 123.050 (€6.810 per 31/12/2021) for the period 1 January - 31 December 2022.

EVENTS AFTER THE BALANCE DATE

On 24 February 2022, Russia invaded Ukraine and war ensued. In response to the Russian invasion a number of sanctions were implemented by the majority of other nations, including limits to transacting with Russia. Since direct transactions with counterparties in Russia are already difficult due to the nature of the work done by GNP+, the practical impact of these sanctions is limited. However, the real impact on partners in the region has been and continues to be significant. All aspects of war have entered daily life of those in Ukraine and refugees in surrounding countries and the rest of Europe. Apart from all other imaginable consequences, the auditing processes of our consortium partner in Ukraine has been hindered considerably by these exceptional circumstances. In collaboration with the donor, an alternative procedure has been implemented to complete reporting commitments.

NOTES TO THE STATEMENT OF INCOME & EXPENSES FOR THE YEAR 2021



	<u>Actuals 2021</u>	<u>Budget 2021</u>	<u>Actuals 2020</u>
12 Government funding			
Dutch Ministry of Foreign Affairs	866.291	972.022	518.026
UNITAID (Communities Delegation)	120.640	147.822	77.910
UNAIDS	637.256	736.738	360.111
UNESCO	98.111	123.018	0
UNICEF	0	0	137.016
UN Women	0	0	17.973
WHO	0	0	12.671
	<u>1.722.298</u>	<u>1.979.600</u>	<u>1.123.706</u>
13 (I)NGO, Trust & Foundation funding			
Robert Carr Fund	271.175	230.610	249.098
Global Fund	243.286	221.482	219.636
Global Fund (Communities Delegation)	94.330	123.751	79.539
OSF	212.606	132.411	283.496
Aidsfonds	195.786	63.000	90.458
Charities Aid Foundation	123.828	107.088	106.172
Botnar Foundation	44.006	0	0
Frontline AIDS	0	0	314.433
Other	0	0	11.992
	<u>1.185.017</u>	<u>878.342</u>	<u>1.354.825</u>
14 Other sources of funding			
ViiV	252.622	94.404	370.834
ViiV (Communities Delegation)	37.435	0	0
Other	900	0	1.250
Other (Communities Delegation)	550	0	0
	<u>291.507</u>	<u>94.404</u>	<u>372.084</u>

NOTES TO THE STATEMENT OF INCOME & EXPENSES FOR THE YEAR 2021 (CONTINUED)

	Actuals 2021	Budget 2021	Actuals 2020
15 Interest	0	0	0
16 Currency fluctuations	59.215	0	-58.273
17 Staff costs			
<i>Personnel</i>			
Personnel based in NL			
- gross salaries	632.482		535.328
- social charges	123.377		94.683
- holiday allowance	50.331		39.145
- pension	31.490		19.590
- transition allowance provision	21.603		13.147
- holiday reserve changes	7.996		6.893
- home/work travel	4.011		1.035
- relocation expenses	614		14.506
- sick leave insurance	26.028		33.352
- refunded sick leave claims	-13.506		-7.608
	884.426		750.071
GATE staff hosted	-113.833		-100.757
HRFN staff hosted	-86.344		0
Y+ staff hosted	-26.863		0
	657.386		649.314
Personnel based abroad			
Staff development	508.527		459.250
Other personnel costs	6.161		0
	25.424		8.036
	1.197.498	1.233.800	1.116.600
<i>HR management</i>			
Salary administration	20.332	7.000	7.760
HRIS	4.612	2.142	282
	24.944	9.142	8.042
Total staff costs	1.222.442	1.242.942	1.124.642

18	Subgranting	747.389	346.619	749.440
19	Programmatic costs			
	Travel costs	133.373		69.564
	Conferences & meetings	92.261		6.775
	Expertise	566.786		474.664
	Communication	102.026		92.349
	Other programmatic costs	28.988		52.502
		923.434	1.144.149	695.854
20	Office & organization costs			
	Governance & representation	39.831	50.000	26.607
	Housing costs	61.441	54.500	53.389
	Office costs	41.790	25.000	23.121
	Audit, control, admin & bank charges	115.782	59.800	109.110
	Depreciation	10.209	5.000	6.238
	Other organization costs	-8.689	0	709
		260.364	194.300	219.174

Commentary on actuals versus budget 2021 with variances > 10%

Variance

Government funding: due to the ongoing effects of COVID-19, not all activities could be carried out as budgeted and funding is repurposed for 2022

-13%

(I)NGO, Trust & Foundation funding: some program funding was increased and/or extended, and additional unbudgeted programs received funding in the course of the year.

35%

Other sources of funding: the time frame of funding for programs carries out together with Y+ Global was extended from 2020 into 2021.

209%

Interest: zero interest rate applied by the bank in 2021.

n/a

Currency fluctuations: due to the exchange rate fluctuations related to the GNP+ USD bank account, not budgeted.

n/a

Staff costs: variance ≤ 10%.

-3%

Subgranting: additional subgranting as part of extended and added programs in the course of the year (see also funding above).

116%

Programmatic costs: travel & conference costs continued to be lower than budgeted due to the effects of COVID-19.

19%

Office & organization costs: higher bank charges, higher housing costs for additional office space in South Africa, and higher office costs for remote working due to the effects of COVID-19

34%

ADDITIONAL INFORMATION

Confirmation and approval of the financial report 2021

The Board of GNP + has confirmed and approved the financial statements 2021 at the board meeting on 31st August 2022

Result allocation

The result is allocated according to the results allocation on page 23

Statutory regulation of result allocation

Not applicable.

Branch office

GNP+ has a branch office in Cape Town.

Other information

The independent auditors report is included on the following pages.

INDEPENDENT AUDITOR'S REPORT

kGNP11 – V

To: The board of Stichting Global Network of People Living With HIV/Aids (Gnp+)

Report on the audit of the financial statements 2021 included in the annual report

Our opinion

We have audited the financial statements 2021 for the year ended 31 December 2021 of Stichting Global Network of People Living With HIV/Aids (Gnp+) (based in Amsterdam).

In our opinion, the accompanying financial statements give a true and fair view of the financial position of Stichting Global Network of People Living With HIV/Aids (Gnp+) as at 31 December 2021 and of its result for 2021 in accordance with the Guideline for annual reporting 640 'Not-for-profit organisations' of the Dutch Accounting Standards Board.

The financial statements comprise:

1. the balance sheet as at 31 December 2021;
2. the profit and loss account for 2021; and
3. the notes comprising of a summary of the accounting policies and other explanatory information.

Basis for our opinion

We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. Our responsibilities under those standards are further described in the 'Our responsibilities for the audit of the financial statements' section of our report.

(see next page)

We are independent of Stichting Global Network of People Living With HIV/Aids (Gnp+) in accordance with the Verordening inzake de onafhankelijkheid van accountants bij assurance-opdrachten (ViO, Code of Ethics for Professional Accountants, a regulation with respect to independence) and other relevant independence regulations in the Netherlands. Furthermore we have complied with the Verordening gedrags- en beroepsregels accountants (VGBA, Dutch Code of Ethics).

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis on effects of the Russian-Ukraine war

The ongoing Russian-Ukraine war also affects Stichting Global Network of People Living With HIV/Aids (Gnp+). On page 25 of the notes to the financial statements management explained that the impact of the ongoing war on Stichting Global Network of People Living With HIV/Aids (Gnp+) is not significant. We have assessed the explanation of the situation and the associated uncertainties and believe that this is an adequate disclosure given the situation. Because there is uncertainty about what the final economic impact of the war will be, there also is a lot of uncertainty in these notes.

Based on the procedures performed by us and the audit evidence obtained, we believe that, taking into account the uncertainties that exist at the time of issuing this auditor's report, the Stichting (Foundation) properly explains the situation in its financial statements and correctly reports its financial statements on going concern basis in line with the financial reporting framework. Considering this situation, we have provided – in line with the auditing standards – an unqualified opinion on the financial statements in this auditor's report.

Report on the other information included in the annual report

In addition to the financial statements and our auditor's report thereon, the annual report contains other information that consists of:

- the management report;
- other information as required by Part 9 of Book 2 of the Dutch Civil Code.

Based on the following procedures performed, we conclude that the other information is:

- consistent with the financial statements and does not contain material misstatements;
- contains the information as required by Part 9 of Book 2 of the Dutch Civil Code.

We have read the other information. Based on our knowledge and understanding obtained through our audit of the financial statements or otherwise, we have considered whether the other information contains material misstatements.

By performing these procedures, we comply with the requirements of Part 9 of Book 2 of the Dutch Civil Code and the Dutch Standard 720. The scope of the procedures performed is substantially less than the scope of those performed in our audit of the financial statements.

The board is responsible for the preparation of the other information, in accordance with the Guideline for annual reporting 640 ‘Not-for-profit organisations’ of the Dutch Accounting Standards Board.

Description of responsibilities regarding the financial statements

Responsibilities of the board for the financial statements

The management board is responsible for the preparation and fair presentation of the financial statements in accordance with the Guideline for annual reporting 640 ‘Not-for-profit organisations’ of the Dutch Accounting Standards Board. Furthermore, management board is responsible for such internal control as management board determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

As part of the preparation of the financial statements, management board is responsible for assessing the entity’s ability to continue as a going concern. Based on the financial reporting framework mentioned, management should prepare the financial statements using the going concern basis of accounting, unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objective is to plan and perform the audit engagement in a manner that allows us to obtain sufficient and appropriate audit evidence for our opinion.

Our audit has been performed with a high, but not absolute, level of assurance, which means we may not detect all material errors and fraud during our audit.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken

on the basis of these financial statements. The materiality affects the nature, timing and extent of our audit procedures and the evaluation of the effect of identified misstatements on our opinion. We have exercised professional judgement and have maintained professional skepticism throughout the audit, in accordance with Dutch Standards on Auditing, ethical requirements and independence requirements. Our audit included among others:

- identifying and assessing the risks of material misstatement of the financial statements, whether due to fraud or error, designing and performing audit procedures responsive to those risks, and obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control;
- evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- concluding on the appropriateness of management's use of the going concern basis of accounting, and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause an entity to cease to continue as a going concern
- evaluating the overall presentation, structure and content of the financial statements, including the disclosures; and
- evaluating whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

(see final page)

HORDIJK, KOK, LAAN & WABEKE

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant findings in internal control that we identify during our audit.

**

Culemborg, February 27, 2023

Hordijk, Kok, Laan & Wabeke, registeraccountants B.V.

Archive copy signed by:

Drs Gert-Jan Jordaan RA