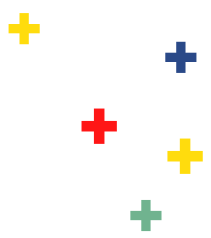


GLOBAL NETWORK OF PEOPLE LIVING WITH HIV



ANNUAL REPORT 2022

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

GNP+ CONTACT DETAILS

Global Network of People Living with HIV (GNP+)

The Netherlands:

Eerste Helmersstraat 17B3, 1054 CX Amsterdam

Telephone: +31 204234114

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Workshop17, 32 Kloof Street, Gardens, 8000 Cape Town

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E-mail: infognp@gnpplus.net

Facebook: facebook.com/GNPplus/

Twitter(X): twitter.com/GNPplus/

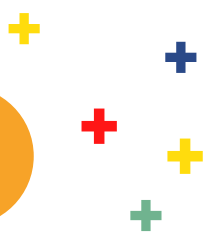
Instagram: [@gnpplus](https://www.instagram.com/gnpplus)



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.

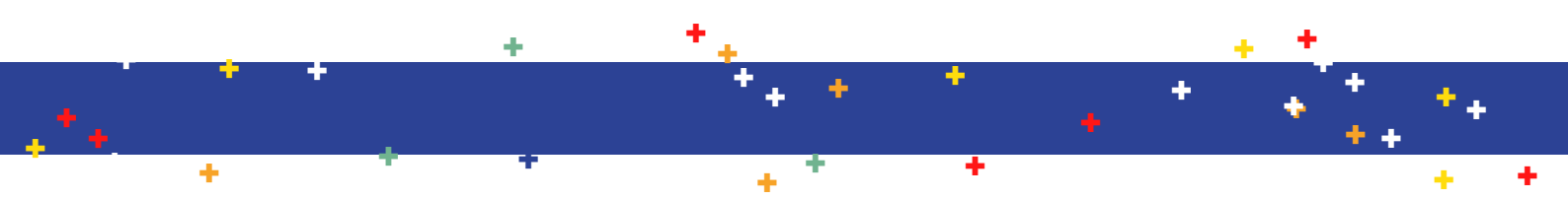


1. Alexander Pastoors
2. Alexandra Volgina
3. Aline Fantinatti
4. Annah Page
5. Benigno Jose Eco
6. Bruna Martinez
7. Cedric Nininahazwe
8. Clint White (Consultant)
9. Consolata Opiyo (Consultant)
10. Eelco Schoonderwoerd
11. Erdem Karal
12. Florence Anam
13. Gautam Yadav
14. Georgina Caswell
15. Gerard van Mourik
16. Herieth Mduma
17. Jean Anoubissi
18. Katarzyna Lalak
19. Keenen Dongor
20. Kevin Sabajo-Francis
21. Lesego Tlhwale
22. Nomtika Mjawana
23. Omar Syarif
24. Pim Looze
25. Saima Jiwan
26. Sana Naqvi
27. Sbongile Nkosi
28. Tambudzai Magwenzi
29. Thara Wielaart
30. Wim Vandavelde
31. Dymfke van Lanen (Consultant)

APPRECIATION



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



MESSAGE FROM THE BOARD



People living with, affected by, and at risk of HIV, continue to face many barriers to achieving a high standard of quality of life. These barriers include criminalisation, human rights violations, inequitable access to prevention tools, care and treatment, as well as the effects of stigma and discrimination which disrupt the effectiveness of novel biomedical interventions.

As communities, and as the Global Network of People living with HIV (GNP), we have been confronted with reimagining what the future holds for the HIV movement and how we will respond to it. As a result, this year the board and executive team spent a significant amount of time fleshing out our new strategic plan to build a stronger and resilient GNP+.

The strategy builds on the vision of ensuring that People Living with HIV enjoy their right to a healthy and dignified life – free from stigma and discrimination. Our organisation remains committed to the advancement of the health and rights of all people living with HIV. Our programmes continue to be rooted in the Greater and Meaningful Involvement of People Living with HIV/AIDS (GIPA) principles.

This year, we began coordination with partners on the Future of the HIV movement, where we gathered People Living with HIV networks, and key-population networks to strategize on the future of the AIDS response beyond 2030. In July 2022, at the International AIDS Conference in Montreal, together with our partners, we launched a “Not A Criminal” Campaign. The campaign demands countries replace bad laws with evidence-based legislation to protect our communities from criminalization, discrimination, and gender-based violence, and support the creation of independent human rights institutions.

We engaged in different platforms and conversations to push for legal reform and address laws that criminalize people based on their actual or perceived sexual orientation and gender identity, actual or perceived HIV status, drug use, and possession or sex work.

Together with our partners, we launched the Global Alliance to End AIDS in Children to highlight the urgent need to re-commit focus, resources, and action to end AIDS in children by 2030. This year we also continued with our work to strengthen in-country community engagement in funding advocacy in PEPFAR and Global Fund country application processes through small grants to PLHIV and YPLHIV networks.

This would not be possible without our networks and partners, who have innovated in the face of adversity and have remained steadfast in their commitment to the work. It is in these connections and solidarity that we find collective success.

The lasting impactful change we want to see will take time. That is why GNP+ invests for the long term. We can do this because of the incredible faith and foresight of our donors who have made permanent commitments to our work. Their legacies will continue changing futures for generations to come.

To all our donors, nonprofit partner organisations, advisors, key stakeholders, our staff and the community of people living with HIV who continue contributing and supporting our vision, and on behalf of our dedicated and talented Board, I offer my sincere gratitude.

Rodrigo Olin German
Chair – GNP+ Board

MANAGEMENT REPORT

Our work and focus in 2022

GREATER INVOLVEMENT OF PEOPLE LIVING WITH HIV:

Our goal -

Commitment to and the 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.

Championing young people

GNP+ continued its efforts with Y+ Global. From helping with key governance processes to the development of fundraising proposals and the recruitment of new staff, we have offered guidance, accompaniment and mentorship.

GNP+ also engaged in the International HIV and Adolescence Workshop in Cape Town on 5 and 6 October 2022, pushing for the representation and participation of young people from key populations in this research, learning and advocacy space. It also highlighted the need to address structural issues such as toxic masculinity, age of consent for gender-affirming care, and community leadership to enhance adolescent's adherence to sexual and reproductive health rights services.

CLAIM

This was the second year of our Community-Led Accountability, Influence and Monitoring programme (CLAIM) - a collaboration between GNP+ and networks of people living with HIV in Eswatini, Indonesia, Malawi, Moldova, Nigeria and Pakistan. Through CLAIM, these networks have built consensus among communities of people living with HIV to develop national advocacy priorities and have advocated to ensure that Global Fund investments address their priorities. This year we focused on supporting them to understand and engage with the Global Fund's new Grant Cycle 7 (GC7) and developed new tools to help.

Health governance

GNP+ has hosted the Communities Delegation to the Board of Unitaid since 2015, as well as the Communities Delegation to the Global Fund since 2020.

In 2022, we also became the hosts of the Communications and Consultation Facility (CCF) for the NGO Delegation to the UNAIDS Programme Coordinating Board (PCB). The CCF supports the members of the NGO Delegation to bring forward the perspectives and expertise of people living with HIV and other members of civil society, ultimately guiding UNAIDS in its work. As a host, GNP+ supports the NGO Delegation administratively and collaborates where opportunities arise.

GNP+ engaged in several key global health initiatives throughout the year, including the development of the new international agreement on Pandemic Prevention Preparedness and Response (Pandemic Accord) and the new Financial Intermediary Fund (FIF PPR or Pandemic Fund). GNP+ also helped to shape the development of the Global Health Strategies on HIV, viral hepatitis and sexually transmitted infections that were approved at the 75th World Health Assembly.

Our Work & Focus in 2022

TREATMENT ACCESS

Our goal -

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

Global alliance to end AIDS in children by 2030

GNP+ is at the centre of a new initiative to address the gap in treatment coverage between adults and children. Launched in July, the Global Alliance to End AIDS in Children by 2030 brings together UNAIDS, UNICEF, the World Health Organisation (WHO), EGPAF, GNP+, Y+ Global and the International Community of Women Living with HIV (ICW).

Other partners include Paediatric-Adolescent Treatment Africa, civil society organisations, governments, and major donors like the U.S. President's Emergency Plan for AIDS Relief (PEPFAR) and the Global Fund. The Global Alliance aims to mobilize leadership, funding, and action around four key pillars: early testing, treatment and care for children; treatment for pregnant and breastfeeding adolescents and women living with HIV; preventing and detecting new HIV infections among pregnant and breastfeeding adolescents and women; and addressing rights, gender equality, and the social and structural barriers that hinder access to services.

Twelve countries have joined the alliance in the first phase: Angola, Cameroon, Côte d'Ivoire, the Democratic Republic of the Congo, Kenya, Mozambique, Nigeria, South Africa, Uganda, the United Republic of Tanzania, Zambia, and Zimbabwe.

End Paediatric AIDS In Children (EPIC)

GNP+ and Aidsfonds in 2022 launched End Paediatric AIDS in Children (EPIC). The EPIC initiative brings together communities, civil society and partners passionate about children's HIV treatment and care. Together, we hope to achieve global paediatric HIV commitments through sustained and urgent action. We plan to build stronger partnerships, harness coordinated advocacy messages and ensure heightened visibility for children affected by HIV in global, regional, and country-level platforms of influence. The initiative is identifying, recruiting, and building the capacity of a team of advocates who are parents and caregivers of children affected by HIV to support their participation in national and global spaces.

As part of EPIC, GNP+ has created a Mama and Papa Bears group, consisting of advocates from Nigeria, Uganda, Kenya, Zimbabwe, Tanzania, South Africa and Mozambique. They bring together parents and caregivers to advocate for treatment support, access and adherence by engaging in country-level paediatric HIV dialogues.

The work of the Mama and Papa Bears was showcased in a WHO webinar on differentiated service delivery models for children.

GNP+ participated in a PEPFAR listening session with communities on the engagement of young mothers. GNP+ also gave expert input into funding for children and adolescents report by the Coalition for Children Affected by AIDS, and contributed to the formation of the 2022 Rome Paediatric HIV and TB Action Plan. We participated in a World AIDS Day event on treatment for children and adolescents. We held a discussion at the 2022 International AIDS Conference on the experiences of transitioning children to dolutegravir (pDTG).

Our Work & Focus in 2022

Fight AIDS coalition

GNP+ continues to play a central role in the Fight AIDS Coalition (FAC). In 2022, we achieved significant global advocacy successes, including the WHO launch of guidelines on diagnosing, preventing and managing cryptococcal meningitis; the Global Fund's inclusion of advanced HIV disease (AHD) component in its new program essentials; and Unitaid's launch call for proposals to increase investment in interventions for AHD. We also organised small grants for networks in several countries to undertake specific treatment-related advocacy.

- In Nigeria, to procure CD4 reagent to improve screening for AHD among PLHIV
- In Uganda, to strengthen AHD monitoring framework and add a section on AHD under the national CLM instrument
- In Zimbabwe, to include AHD interventions in the Global Fund funding request and PEPFAR COP 2023

Support for the humanitarian response in Eastern Europe

GNP+ channelled funds to 21 community-led organisations in Eastern Europe to enable them to provide immediate humanitarian services and commodities to people living with HIV in the region.

In collaboration with regional key populations networks, GNP+ led a meeting to explore the role of civil society in public health, in the context of humanitarian settings. The findings from the meeting were used to shape priorities for the Global Fund's next regional funding cycle, and to inform other donors and supporters. GNP+ also assessed the impact of programmes on people living with HIV, and analysed best practices in the HIV response during war and humanitarian crises in Ukraine. The research showed that people from key affected populations are often excluded or, at best, last in the line to receive aid and support. Those accessing support have to spend so much time seeking shelter and humanitarian support for themselves and their families that their healthcare needs are frequently ignored.

A further rapid assessment was conducted to understand the barriers preventing community-led organisations (CLOs) from accessing humanitarian funding streams. Its results were developed into a plan to build CLOs' capacities in humanitarian situations, which was endorsed by the Global Fund country coordinating mechanism in Ukraine. GNP+, and 16 other organisations, with support from Elton John AIDS Foundation, Open Society Foundation and UNAIDS have begun to implement this plan.

STIGMA AND DISCRIMINATION

Our goal -

Overturning stigma, discrimination and criminalization.

PLHIV Stigma Index

Throughout 2022, we organised PLHIV Stigma Index academies in four regions (Asia Pacific, Central and West Africa, East European and Central Asia, and Latina America and the Caribbean). These took place both virtually and in person and were an opportunity to develop the research capacity of PLHIV community leaders so that they can provide technical support to networks throughout the index implementation process.

A total of 72 countries received technical support during the year to implement the PLHIV Stigma Index using the standardised methodology. A new set of guidance documents was developed in a range of languages to support country teams, including implementation guidelines and a qualitative toolkit.

Our Work & Focus in 2022

Global Partnership for Action to Eliminate All Forms of HIV-Related Stigma and Discrimination

GNP+ continues to be a central member of the Global Partnership for Action to Eliminate All Forms of HIV-Related Stigma and Discrimination, working with 18 countries, namely: Uganda, South Africa, Ghana, the Democratic Republic of Congo (DRC), Senegal, Central African Republic (CAR), Côte d'Ivoire, Thailand, Philippines, Papua New Guinea, Laos, Nepal, Indonesia, Jamaica, Kyrgyzstan, Kazakhstan, Tajikistan and Ukraine.

Decriminalisation

At the International AIDS Conference in July, GNP+ launched the Not A Criminal Campaign to decriminalise HIV non-disclosure, exposure and transmission; same-sex relationships; sex work; and drug use. The campaign is a partnership between GNP+, HIV Justice Network, Y+ Global, the International Community of Women Living with HIV, the Global Network of Sex Work Projects, the International Network of People who Use Drugs, Global Action for Trans Equality and Global Action for Gay Men's Health and Rights. World AIDS Day was used as an opportunity to highlight the campaign.

Language Compendium

Through the Love Alliance, GNP+ launched the first-ever HIV Language Compendium. It focuses on the meaning and legitimacy of language vindicating the human and sexual and reproductive health and rights of people living with HIV, key populations and others at risk of or affected by HIV.

GNP+ continues to be an active member of the HIV Justice Network and has supported the development of an advocacy strategy and plan for the HIV Justice Worldwide coalition. GNP+ fed into the UNAIDS consultation on decriminalisation and, in partnership with Y+ Global, co-led a youth consultation on criminalisation.

SEXUAL AND REPRODUCTIVE HEALTH AND RIGHTS

Our goal -

Promoting integrated and comprehensive sexual and reproductive health and rights, including combination HIV prevention

Dialogues

GNP+ took part in a prime session at the 2023 International AIDS Conference on new HIV prevention tools, raising the question of how to get them into the hands of women. We also participated in a meeting on equity and access to new HIV prevention and treatment technologies, as well as a meeting with all UN agency partners on the Community Leadership and Social Enablers.

Vertical transmission validation process

GNP+ uses the human rights, community engagement and gender equality tool in the vertical transmission validation process for countries. This included:

- virtual training for networks of women living with HIV in 24 countries;
- developing a human rights, community engagement evaluation guidance for the validation tool and the process;
- developing guidance for conducting human rights missions safely for women human rights defenders; and
- supporting the WHO, the Global Validation Advisory Committee (GVAC) and UNAIDS by analysing country reports and verifying content with national networks to prepare for GVAC discussions

Our Work & Focus in 2022

UNIVERSAL HEALTH COVERAGE

Our goal -

Everyone has access to the health services they need, when and where they need them, without financial hardship

Love Alliance

GNP+ continued to work closely with Aidsfonds to lead global advocacy under the Love Alliance, including advocacy, representation and engagement at the World Health Assembly and in spaces focused on pandemic preparedness and response.

GNP+ coordinated the Future of the AIDS Movement space with global people living with HIV and key population networks in November 2022.

GNP+ and Y+ Global created a new Young Emerging Leaders (YEL) programme under the umbrella of the Love Alliance. The YEL programme aims to build an elite squad of young advocates to engage and influence global policy and health governance spaces. The programme is designed to create a team of 15 young advocates, aged 25 years or younger. YEL advocates will access specially tailored online learning modules, have monthly peer-to-peer learning sessions and will benefit from one-on-one coaching.

Positive Universe

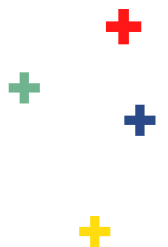
Through our Positive Universe campaign, we trained 20 advocates from West and Central Africa regions, as well as the Middle East and North Africa to build their knowledge and capabilities around Universal Health Coverage. We also trained representatives from four networks in the Eastern Europe and Central Asia region.

Digital Rights

GNP+, Vietnam Network of People Living with HIV Ghana Network of Persons Living with HIV and other partners in the Digital Health and Rights Project consortium completed a two-year participatory research study on the experiences of young people accessing health information and services online. The research was launched in November and is accompanied by a policy brief to strengthen global advocacy. Additionally, GNP+ developed partnerships for digital empowerment and literacy with the Engine Room and Young Experts Tech 4 Health (YET4H) and produced digital literacy tools that were translated into five languages. The resources will empower communities to use digital health and to strengthen capacity for health advocates to support their work in this area.

Voice +

We continued to develop our Voice+ app is being developed through a co-creation process with Y+ Global and networks of people living with HIV in Ghana, Uganda and Zimbabwe. The app now has a new look and feel and is a space to receive information, connect, report an issue and share advocacy successes.



HUMAN RESOURCES REPORT 2022

GNP+ has 31 staff members, including long-term regular consultants, and most of them are working remotely from 10 countries. This section summarises key achievements, challenges, and future directions of the organisation's Human Resources (HR) priorities in 2022.

Staff Retention

The staff retention ratio of the organisation in 2022 was 83%, indicating a positive trend in staff loyalty to the organisation. Furthermore, 11 out of the 12 newly hired employees have been retained since January 2022, which reflects GNP+'s effective recruitment process and employee engagement efforts.

Diversity and inclusion

GNP+ values diversity and inclusion, with staff members from Lebanon, Egypt, Morocco, Zimbabwe, Kenya, Philippines, Cameroon, South Africa, United Kingdom and the Netherlands. The majority of staff members (61%) are based in the Global South. GNP+ believes in equal pay and has implemented a new remuneration policy to ensure there is no pay gap among staff members. This demonstrates the company's commitment to diversity, inclusion, and equal opportunities for all staff members.

Recruitment

The organisation's average time for recruiting a new staff member is two to three months, which indicates a well-structured recruitment process. The organisation has hired new staff in the Operations Team, and the Learning & Development (L&D) department has provided training and development opportunities to enhance the skills and knowledge of staff members.

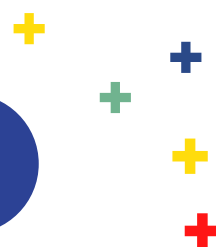
Staff representatives

The organisation values staff input and has appointed staff representatives to provide feedback and suggestions on HR policies and procedures. The organisation values its employees and actively seeks their input in decision-making processes.

Summary

The HR sections highlight the key achievements, challenges, and future directions of GNP+'s HR priorities in 2022. GNP+ has achieved a high staff retention rate, implemented a new remuneration policy to ensure equal pay, hired new staff, and provided training and development opportunities. GNP+ values diversity and inclusion, demonstrated by its staff members from various countries, and actively seeks staff input through appointed representatives. GNP+ aims to build on its achievements and address its challenges to maintain its positive staff performance in the future.

2022 FINANCES



Result

The 2022 fiscal year ended for GNP+ with a positive result of 130.584 total. Of this amount around 30% is the result of the currency fluctuation of the value of the bank balance held in USD between fiscal year of this report and the end of the previous fiscal year. The positive result is added to the restricted reserve to cover negative fluctuations in the future.

Income and Expense

Compared to previous fiscal year GNP+ income has increased with 35% against previous years result and which also was significantly higher than budgeted. This happened due to the addition of Emergency Fundings throughout the year. The increase in income is a testament of the growth that GNP+ is able to accommodate and a great prospect for the future. For 2023 the budget has been increased to €5 million, which were all confirmed.

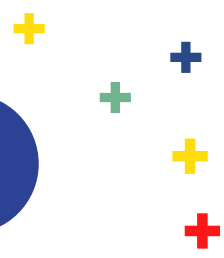
Liquidity

The liquidity position of GNP+ is adequate at 1,34 and has increased from previous year (2021: 1,13). This means that the sustainability to pay for future obligations are more secured.

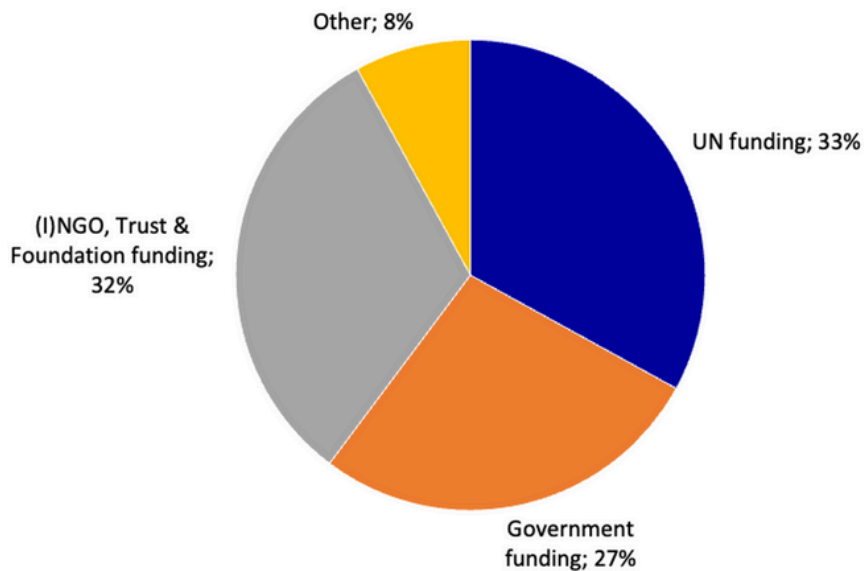
Solvency

The solvency position, equity and reserves relative to the total equity and liabilities, is low at 0,27 (2021: 0.13) but show a steady growth. Solvency plays a minor role for the organization because it does not make use of external financing. However for continuity of the organisation GNP+ strives to create a continuity reserve of 6 months coverage of the structural costs.

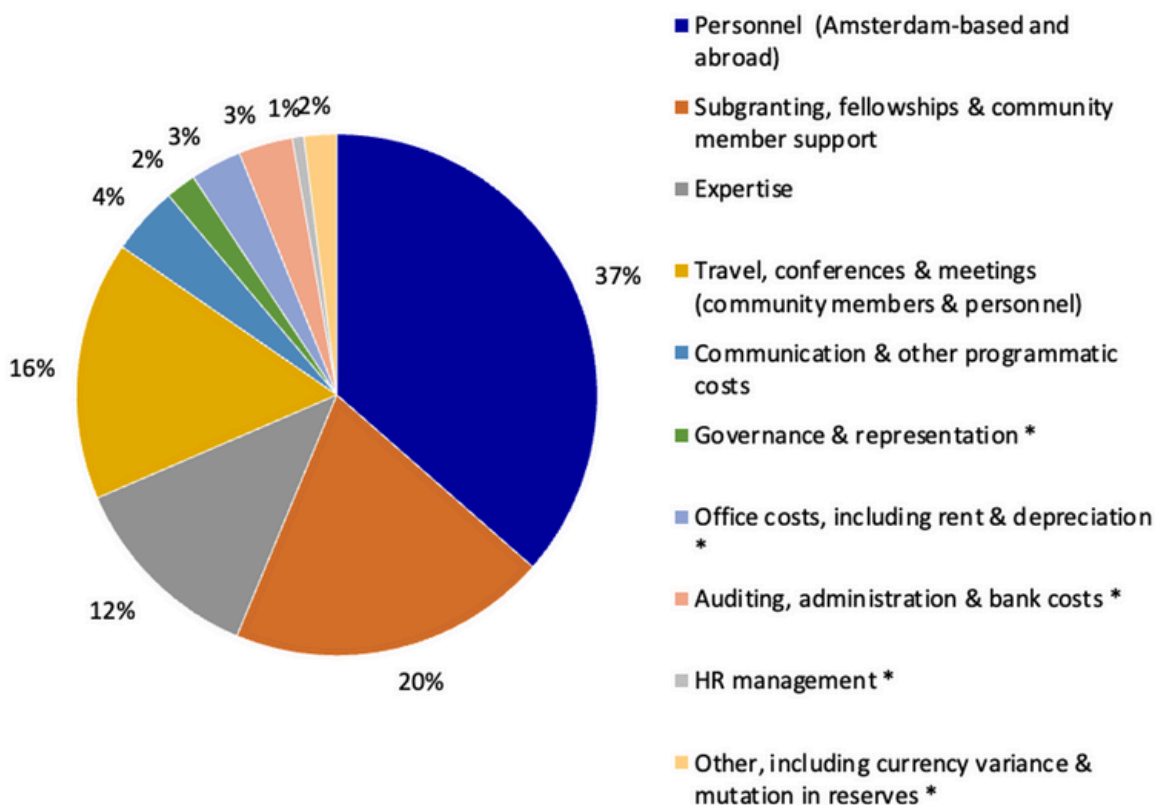
2022 FINANCES



GNP+ 2022 Sources of Funding

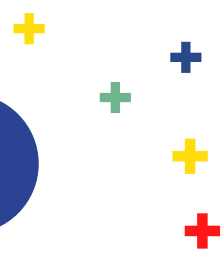


GNP+ 2022 Use of Resources



* percentage of total: 11,77%

2022 FINANCES



Risks and uncertainties

1. Shrinking civic space

GNP+ is operating in a context of increasingly limited civic space as the anti-rights gender movement is gaining momentum. This comes with reduced funding for civil society to speak up on the health and rights of people living with HIV.

Mitigation measures:

GNP+, through the Love Alliance, continues to develop mitigation measures and campaigns to counter the anti-gender movements. GNP+ is developing safeguarding and safety tools for partners and networks.

2. HIV funding

HIV funding continues to shrink as much health care funding is being diverted to COVID-19 efforts, while Global North countries are reprioritising their programming to focus on country priorities.

Mitigation measures

GNP+ developed a new organisational strategy that focuses on sustaining the HIV response so that communities of people living with HIV, key, and vulnerable populations have the sustained political and financial support they need to continue leading the HIV response and contributing to other movements.

3. Operational

GNP+ has two offices, one in Cape Town and one in one in Amsterdam. However, the majority of staff members work remotely and are spread over several locations including Kenya, Zimbabwe, Egypt, and United Kingdom. GNP+ has had to consider several potential legal considerations and staff needs particular to each country.

Mitigation measures

GNP+ hired an HR manager who continues to work on GNP+ policies. The HR department has a better understanding of labour laws in different regions to better respond to staff needs.

4. GNP+ funding

GNP+'s funding is programme-based and includes multiple donors with several deadlines and requirements, and there are some programmes where GNP+ is the consortium lead for grant purposes. Therefore, when reporting to donors, there is dependence on outside factors for reporting and sustaining the funding.

Mitigation measures

Deadline management is essential to mitigate the risk of financial reporting issues for different donors. The Programme Manager of each programme is the main person responsible for deadline management of the programme(s) they manage. This responsibility is shared with the Head of Programmes and the Finance Manager. This responsibility is shared among the team to ensure that it is systematic.

5. Leadership transition

GNP+ experienced a change in leadership transition after one of the Co-Executive Directors resigned, which created a leadership gap in the organisation.

Mitigation measures:

The board and Senior Management staff developed a review of the co-leadership model to determine its effectiveness. The Board revised the roles of Co-ED so they are better aligned with the organisation's vision and mission.

ADDITIONAL INFORMATION

Confirmation and approval of the financial report 2022

The Board of GNP + has confirmed and approved the financial statements for 2022 at the board meeting on 22 May 2024.

Result allocation

The result is allocated according to the results allocation on page 13.

Statutory regulation of result allocation

Not applicable

Branch office

GNP+ has a branch office in Cape Town.

Other information

The independent auditor's report is included from page 29.

ANNUAL FINANCIAL REPORT 2022

BALANCE SHEET AS AT 31 DECEMBER 2022

(After appropriation of the result)

	<u>31/Dec/22</u>	<u>31/Dec/21</u>
	€	€
ASSETS		
Fixed assets		
Tangible fixed assets	25.549	27.969
<i>Total fixed assets</i>	<u>25.549</u>	<u>27.969</u>
Current assets		
Funding to receive	512.278	329.323
Other receivables	91.588	104.366
Cash and cash equivalents	906.976	1.359.479
<i>Total current assets</i>	<u>1.510.842</u>	<u>1.793.168</u>
	<u>1.536.391</u>	<u>1.821.137</u>
EQUITY & LIABILITIES		
Foundation's equity and reserves		
Restricted reserves	115.658	59.215
Unrestricted reserves	243.165	169.026
<i>Total equity and reserves</i>	<u>358.823</u>	<u>228.241</u>
Provisions		
Provisions	<u>51.038</u>	<u>43.656</u>
Liabilities		
Funding received in advance	756.117	1.195.918
Payroll liabilities	171.198	83.634
Trade creditors	126.882	183.627
Other current liabilities	72.333	86.062
<i>Total current liabilities</i>	<u>1.126.530</u>	<u>1.549.241</u>
	<u>1.536.391</u>	<u>1.821.137</u>

ANNUAL FINANCIAL REPORT 2022

STATEMENT OF INCOME & EXPENSES FOR THE YEAR 2022

	Actuals 2022	Budget 2022	Actuals 2021
	€	€	€
Income			
Government funding	2.592.132	2.105.436	1.722.298
(I)NGO, Trust & Foundation funding	1.366.222	1.026.824	1.185.017
Other sources of funding	344.595	227.846	291.507
<i>Total income</i>	<u>4.302.948</u>	<u>3.360.106</u>	<u>3.198.822</u>
Exceptional income and expenses			
Interest	0	0	0
Currency fluctuations	35.564	0	59.215
<i>Total exceptional income and expenses</i>	<u>35.564</u>	<u>0</u>	<u>59.215</u>
Expenses			
Staff costs	1.599.484	1.634.933	1.222.442
Subgranting	852.475	178.641	747.389
Programmatic costs	1.401.285	1.185.219	923.434
Office & organization costs	354.685	270.580	260.364
<i>Total expenses</i>	<u>4.207.928</u>	<u>3.269.373</u>	<u>3.153.629</u>
Net result	<u>130.584</u>	<u>90.733</u>	<u>104.408</u>
Appropriation of the result			
<i>Net result to restricted reserves</i>	35.564		59.215
<i>Net result to unrestricted reserve</i>	95.020		45.193
	<u>130.584</u>		<u>104.408</u>

CASH FLOW STATEMENT*(Prepared using the indirect method)*

	<u>2022</u>	<u>2021</u>
<i>Cash flow from operational activities</i>		
Operating result	95.020	45.193
Adjustment for depreciations	14.634	7.062
Adjustment in provisions	7.382	21.603
	<u>117.035</u>	<u>73.858</u>
Mutation in receivables	-170.177	-100.623
Mutation in liabilities	-422.711	79.699
	<u>-475.853</u>	<u>52.933</u>
<i>Cash flow from investment activities</i>		
Investment in fixed assets	-12.212	-15.458
	<u>-12.212</u>	<u>.-15.458</u>
Cash flow from investment activities (B)	<u>-12.212</u>	<u>.-15.458</u>
Currency conversion fluctuation	35 564	59.215
	<u>-452 502</u>	<u>96.690</u>
Net cash flow	<u>-452 502</u>	<u>96.690</u>
Cash and cash equivalents 1 January	1.359.479	1.262.789
Cash and cash equivalents 31 December	906.976	1.359.479
	<u>-452.503</u>	<u>96.690</u>
Mutation in cash and cash equivalents	<u>-452.503</u>	<u>96.690</u>

NOTES TO THE FINANCIAL REPORT 2022

Directive 640

The GNP+ financial report 2022 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.

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 2022 the GNP+ team consists of 13 staff members based in Amsterdam, 3 staff members based in Cape Town, and 4 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	71.656	71 044
pension comp.	4.299	3 878
health insurance comp.	4.800	120
holiday allowance	5.732	5 684
end-of-year bonus		-
Total income for the year	86.488	80 725
Social security (to employer)	-	11 619
Taxed allowances	-	-
Employment termination comp.	-	-
<i>Total remuneration 2022</i>	86.488	92 345
Outstanding advances per 31/12/2021	-	-

The total annual income is within the maximum range of €173.960 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 €216.000 per year as set in the scheme.

Foundation's equity and reserves

	Restricted reserve per 31-Dec-22	Mutations 2022	Restricted reserve per 31-Dec-21
Restricted reserves			
Currency fluctuations reserve	115.658	94.779	20.879
Total	115.658	94.779	20.879

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.

	Restricted reserve per 31-Dec-22	Net result 2022	Unrestricted reserve per 31-Dec-21
Unrestricted reserve			
Continuity reserve	243.165	140.213	102.952
Total	243.165	140.213	102.952

Per 31 December the continuity reserve equals 7% 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%.

NOTES TO THE BALANCE SHEET AS AT 31 DECEMBER 2021

1 Tangible fixed assets

	Equipment
<u>Balance as at 1 January</u>	
Accumulated acquisition	48.975
Accumulated depreciation	-21.005
Book-value	<u>27.970</u>
<u>Mutations 2022</u>	
Investments	12.212
Divestments	0
Depreciation 2022	-14.634
<u>Balance as at 31 December</u>	
Accumulated acquisition	61.188
Accumulated depreciation	-35.639
Book-value	<u>25.549</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).

	<u>31-Dec-2</u>	<u>31-Dec-21</u>
2 Funding to receive		
Dutch Ministry of Foreign Affairs	99.074	24.510
Unitaid	198.921	5.324
UNAIDS	35.237	151.279
Aidsfonds	0	75.990
ViiV	19.990	0
Botnar	25.325	0
Robert Carr Fund	133.730	51.227
The Global Fund	0	20.992
	<u>512.278</u>	<u>329.323</u>

Funding to received consist of grants for programs where the final 2022 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	0	6.137
Prepaid expenditures	41.829	49.445
Other receivables	49.759	48.784
	<u>91.588</u>	<u>104.366</u>

4 Cash and cash equivalents

Petty cash	260	260
Current account euro	519.027	96.017
Savings account euro	284	284
Current account dollar	387.405	1.262.918
	<u>906.976</u>	<u>1.359.479</u>

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

	<u>31/Dec/22</u>	<u>31/Dec/21</u>
Provisions		
Transition allowance provision	<u>51.038</u>	<u>43.656</u>

Funding received in advance

Dutch Ministry of Foreign Affairs	0	90.411
Aidsfonds	3.301	0
UNESCO	13.913	0
UNAIDS	187.019	0
Robert Carr Fund	123.295	504.468
The Global Fund	121.195	81.702
Communities Delegation to the Global Fund	38.028	62.178
Botnar	4.603	0
OSF	256.473	456.591
IAS	8.289	0

ViiV		567
	<u>756.117</u>	<u>1.195.918</u>

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

Payroll liabilities

Net wages	17.696	0
Wage tax and social securities	85.166	26.741
Holiday allowance reserved	27.180	27.813
Holiday accrual	41.156	29.080
	<u>171.198</u>	<u>83.634</u>

Trade creditors

Trade creditors	<u>126.882</u>	<u>183.627</u>
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Other current liabilities

Subgrants	13.785	32.644
Auditing	56.680	27.721
Expenses to be paid	1.868	23.656
Other liabilities	0	2.041
	<u>72.333</u>	<u>86.062</u>

OFF-BALANCE SHEET COMMITMENTS

GNP+ has rental commitments which relates to its offices in Amsterdam, the Netherlands, and in Cape Town, South Africa. The commitment for the office at the Eerste Helmerstraat in Amsterdam amounts to approximately € 38.000 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 31/12/2022) for the period 1 January - 31 December 2023.

NOTES TO THE STATEMENT OF INCOME & EXPENSES FOR THE YEAR 2022

	<u>Actuals 2022</u>	<u>Budget 2022</u>	<u>Actuals 2021</u>
12 Government funding			
Dutch Ministry of Foreign Affairs	1.172.475	982.991	866.291
UNITAID (Communities Delegation)	193.597	146.590	120.640
UNAIDS	1.203.621	975.855	637.256
UNESCO	22.439	0	98.111
UNICEF	0	0	0
UN Women	0	0	0
WHO	0	0	0
	<u>2.592.132</u>	<u>2.105.436</u>	<u>1.722.298</u>
13 (I)NGO, Trust & Foundation funding			
Robert Carr Fund	641.239	491.550	271.175
Global Fund	212.900	206.646	243.286
Global Fund (Communities Delegation)	145.223	122.235	94.330
OSF	200.118	183.623	212.606
Aidsfonds	22.592	22.770	195.786
AOSI	49.172	0	0
Botnar Foundation	65.616	0	44.006
Frontline AIDS	0	0	0
Int. AIDS Society	29.361	0	0
	<u>1.366.222</u>	<u>1.026.824</u>	<u>1.185.017</u>
14 Other sources of funding			
ViiV	323.369	227.846	252.622
ViiV (Communities Delegation)	19.212	0	37.435
Other	2.015	0	900
Other (Communities Delegation)	0	0	550
	<u>344.595</u>	<u>227.846</u>	<u>291.507</u>
15 Interest	<u>0</u>	<u>0</u>	<u>0</u>
16 Currency fluctuations	<u>35.564</u>	<u>0</u>	<u>59.215</u>

	Actuals 2022	Budget 2022	Actuals 2021
17 Staff costs			
<i>Personnel</i>			
Personnel based in NL			
- gross salaries	814.660		632.482
- social charges	148.023		123.377
- holiday allowance	64.615		50.331
- pension	49.165		31.490
- transition allowance provision	10.116		21.603
- holiday reserve changes	12.077		7.996
- home/work travel	8.413		4.011
- relocation expenses	0		614
- sick leave insurance	34.861		26.028
- refunded sick leave claims	-19.089		-13.506
	<u>1.122.842</u>		<u>884.426</u>
GATE staff hosted	-147.856		-113.833
HRFN staff hosted	-21.598		-86.344
Y+ staff hosted	0		-26.863
	<u>953.388</u>		<u>657.386</u>
Personnel based abroad	580.491		508.527
Staff development	6.592	12.500	6.161
Other personnel costs	28.139	12.000	25.424
	<u>1.568.610</u>	<u>1.605.333</u>	<u>1.197.498</u>
<i>HR management</i>			
Salary administration	23.408	25.000	20.332
HRIS	7.466	4.600	4.612
	<u>30.874</u>	<u>29.600</u>	<u>24.944</u>
Total staff costs	<u>1.599.484</u>	<u>1.634.933</u>	<u>1.222.442</u>
18 Subgranting	<u>852.475</u>	<u>178.641</u>	<u>747.389</u>
19 Programmatic costs			
Travel costs	599.874		133.373
Conferences & meetings	91.301		92.261
Expertise	527.858		566.786
Communication	159.888		102.026
Other programmatic costs	22.363		28.988
	<u>1.401.285</u>	<u>1.185.219</u>	<u>923.434</u>

20 Office & organization costs

Governance & representation	80.988	60.000	39.831
Housing costs	65.708	55.000	61.441
Office costs	56.348	67.500	41.790
Audit, control, admin & bank charges	144.603	78.080	115.782
Depreciation	14.634	10.000	10.209
Other organization costs	-7.596		-8.689
	<u>354.685</u>	<u>270.580</u>	<u>260.364</u>

Commentary on actuals versus budget 2022 with variances > 10%

Variance

Government funding:

Due to the ongoing effects of COVID-19, activities that couldn't be executed in 2021 where carried out as budgeted and funding and repurposed for 2022

23 %

(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.

33 %

Other sources of funding:

EOF Funding for the war in Ukraine where assigned to us, made that unbudgeted programs received funding in the course of the year.

51 %

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%.

-2 %

Subgranting:

Additional subgranting as part of the programs direct activity's in the course of the year

377 %

Programmatic costs:

Travel & conference costs higher than budgeted due to the fact that effects of COVID 19 were over.

18 %

Office & organization costs:

Higher bank charges, due to more transactions in foreign currencies, Auditing was higher than budgeted per program, also due to the addition of grants that where not budgeted. The audit costs that where budgeted where based on an audit quote from previous year.

31 %

INDEPENDENT AUDITOR'S REPORT

IGNP11 – V

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

Report on the audit of the financial statements 2022 included in the annual report

Our disclaimer of opinion

We were engaged to audit the financial statements 2022 for the year ended 31 December 2022 of Stichting Global Network of People Living With HIV/Aids (GNP+), based in Amsterdam.

We do not express an opinion on the accompanying financial statements of the Foundation. Due to the significance of the matter described in the 'Basis for our disclaimer of opinion' section, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the accompanying financial statements as a whole.

The financial statements comprise:

- the balance sheet as at 31 December 2022;
- the profit and loss account for 2022; and
- the notes comprising of a summary of the accounting policies and other explanatory information.

Basis for our disclaimer of opinion

The subgrant of '100% Life', a foreign partner, amounting to USD 126.509, is included in the SOA AIDS – RCF project costs of Stichting Global Network of People Living With HIV/Aids (GNP+) over 2022, which is part of the financial statements 2022. This represents 20% of the total project costs of this project.

We have not been able to obtain sufficient and appropriate audit evidence regarding the accuracy of these project costs per 31 December 2022, because we have not been given access to the financial information, due to the ongoing Russian – Ukraine war.

As a result, we were unable to determine whether any adjustments were necessary in respect of the project costs of '100% Life', for which it is jointly responsible and its proportional share of income and expenses for the year.

Report on the other information included in the annual report

The annual report contains other information, in addition to the financial statements and our auditor's report thereon.

Due to the significance of the matter described in the 'Basis for our disclaimer of opinion' section, we have not been able to consider in accordance with Part 9 of Book 2 of the Dutch Civil Code as to whether or not the other information:

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

We were engaged to read the other information and, based on our knowledge and understanding to be obtained through our audit of the financial statements or otherwise, to consider whether the other information contains material misstatements.

The board is responsible for the preparation of the other information, including the management report in accordance with Part 9 of Book 2 of the Dutch Civil Code and other information as required by Part 9 of Book 2 of the Dutch Civil Code.

Description of responsibilities regarding the financial statements

Responsibilities of the board for the financial statements

The board is responsible for the preparation and fair presentation of the financial statements in accordance with Part 9 of Book 2 of the Dutch Civil Code. Furthermore, the board is responsible for such internal control as the 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, the board is responsible for assessing the Foundations' ability to continue as a going concern. Based on the financial reporting framework mentioned, the board should prepare the financial statements using the going concern basis of accounting, unless the board either intends to liquidate the Foundation or to cease operations, or has no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our responsibility is to express an opinion on the financial statements based on conducting the audit in accordance with Dutch law, including the Dutch Standards on Auditing.

However, due to the matter described in the ‘Basis for our disclaimer of opinion’ section, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

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 for Professional Accountants).

**

Culemborg, 8 July 2024
Hordijk, Kok, Laan & Wabeke, registeraccountants B.V.

Original version signed by:
Drs Gert-Jan Jordaan RA

BUDGET 2023

Aggregated costs (excluding partner costs)	<u>forecast 2023</u>	Aggregated benefits (excluding partner benefits)	<u>forecast</u>
Project activity costs		Project activity costs	
UNITAID Communities Delegation	€ 141.098	UNITAID Communities Delegation	€ 221.289
GF Communities Delegation	€ 10.875	GF Communities Delegation	€ 31.728
UNAIDS Human Rights Reference Group	€ 15.866	UNAIDS Human Rights Reference Group	€ 28.175
UNAIDS NGO PCB	€ 35.495	UNAIDS NGO PCB	€ 160.699
Love Alliance (2021-2025)	€ 362.442	Love Alliance (2021-2025)	€ 996.462
Love Alliance MENA	€ 1.030.609	Love Alliance MENA	€ 1.430.264
Aidsfonds EPIC	€ -	Aidsfonds EPIC	€ 22.770
CRG (2021-2023)	€ 147.131	CRG (2021-2023)	€ 243.189
CRG CE SI	€ 28.935	CRG CE SI	€ 55.547
QASI(2022-2023)	€ 44.249	QASI(2022-2023)	€ 506.087
Global Partnership (2022-2023)	€ 178.492	Global Partnership (2022-2023)	€ 289.026
PLHIV-led response	€ 63.921	PLHIV-led response	€ 98.273
Stigma Revolution	€ 138.551	Stigma Revolution	€ 229.730
HIV Justice Consortium (2022-2024)	€ 7.118	HIV Justice Consortium (2022-2024)	€ 80.960
Positive Universe II (2022-2024)	€ 100.917	Positive Universe II (2022-2024)	€ 199.964
DRAG (2022-2024)	€ 25.832	DRAG (2022-2024)	€ 33.880
Future of Human Rights (2023-2026)	€ 86.329	Future of Human Rights (2023-2026)	€ 172.829
Beyond Resistance (2021-2024)	€ 173.949	Beyond Resistance (2021-2024)	€ 190.566
	<u>€ 2.591.807</u>		<u>€ 4.991.438</u>
Staff costs		Staff costs	
UNITAID Communities Delegation	€ 72.500		
GF Communities Delegation	€ 25.000		
UNAIDS Human Rights Reference Group	€ 5.729		
UNAIDS NGO PCB	€ 91.000		
Love Alliance (2021-2025)	€ 505.813		
Love Alliance MENA	€ 306.375		
Aidsfonds EPIC	€ 25.000		
CRG (2021-2023)	€ 59.438		
CRG CE SI	€ 28.125		
QASI(2022-2023)	€ 306.375		
Global Partnership (2022-2023)	€ 47.625		
PLHIV-led response	€ 15.625		
Stigma Revolution	€ 55.063		
HIV Justice Consortium (2022-2024)	€ 51.875		
Positive Universe II (2022-2024)	€ 86.313		
DRAG (2022-2024)	€ 4.250		
Future of Human Rights (2023-2026)	€ 45.188		
Beyond Resistance (2021-2024)	€ 5.000		
organizational	€ 299.106		
	<u>€ 2.035.398</u>		
Organizational costs	<u>€ 362.935</u>	Core funding	<u>€ 43.637</u>
Total costs	<u>€ 4.990.140</u>	Total benefits	<u>€ 5.035.075</u>
		Result	<u>€ 44.935</u>

