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REPORT AND ACCOUNTS



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ABOUT FRONTLINE AIDS

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

As a result, 1.5 million people were infected with HIV in 2020 and 690,000 died of AIDS-related illness.

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

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Dear friends

Over the last 18 months, the coronavirus pandemic has had an impact on people around the world on a scale we could not have imagined. For marginalised populations affected by HIV – especially those already economically and socially marginalised – the additional challenges introduced by COVID-19 have turned a precarious situation into a critical one. The next 18 months will be crucial if we are to secure a safe and healthy future for everyone. Frontline AIDS is committed to using its many years of experience working on the frontline of the HIV response to achieve the best possible results against this unprecedented dual threat.

The arrival of coronavirus at the beginning of 2020, and the consequent lockdowns around the globe and restrictions on movement, resulted in many HIV prevention services disappearing almost overnight. In many parts of the world, we saw an enormous increase in human rights violations against marginalised populations and against women at home, often by agents of the state. We responded to the challenges of COVID-19 with a three-pronged approach: sustaining the HIV response; adapting our programming to tackle both HIV and COVID-19; and protecting the human rights of marginalised people during the epidemic. With HIV prevention in danger of receiving even less attention because of COVID-19, we increased our efforts to put it high on the global health agenda, including a focus on involvement in the next multi-year strategies of UNAIDS and the Global Fund. We undertook a rapid assessment of all our programmes in early 2020 and created a Partnership Crisis Fund to help partners to adapt their HIV and sexual and reproductive health and rights (SRHR) services so that they could still function under lockdown restrictions. And we adapted our Rapid Response Fund, originally set up to provide emergency grants to lesbian, gay, bisexual and transgender (LGBT) people facing human rights abuses, extending its remit to include sex workers, people who use drugs and people living with HIV.

Despite the obstacles presented by COVID-19, Frontline AIDS partners around the globe continued to make a real impact on the HIV epidemic. In 2020, partners provided over nine million marginalised and other vulnerable people with SRHR interventions, while over eight million were reached with HIV prevention programmes. More than 800,000 young people aged between 10 and 24 were reached with comprehensive sexuality education, including information on HIV, and nearly 300,000 people who use drugs were reached with needle and syringe programmes.

Frontline AIDS has also been able to demonstrate strong performance against programmatic targets which is reflected in the annual financial figures, with total income for the Charity of \$24m and a surplus of \$0.4m. At the end of 2020,

we held \$7.9m of reserves, maintained in accordance with our reserves policy to ensure future sustainability and support important strategic work.

For over 27 years, Frontline AIDS has continually adapted its approach to the global AIDS pandemic, with changes generated both from within – incorporating innovative ways of working into our programmes – and necessitated by external circumstances. COVID-19 has had a dramatic effect on the way we work. But the pandemic arrived in an already challenging donor environment, with fewer opportunities for HIV funding in middle-income countries where the Frontline AIDS partnership has a significant footprint. In response to these challenges, in April 2021 we began a comprehensive internal review of our operating model. The review will ensure a more sustainable level of operational costs and mean that we are better placed to respond to changes in our operating environment and to the needs of the communities we seek to support. We aim to have fully implemented the findings of the review by the end of 2021.

Good governance is fundamental to the success of any charity. Our governance practices are informed by the Charity Governance Code and, in late 2020, the Board commissioned an external review of our governance, as recommended by the Code. The Board and staff of Frontline AIDS are committed to good governance and the findings and recommendations of the review will enable improvements to our governance protocols and practices.

It is an honour and a privilege to have become Chair of Frontline AIDS at this vital juncture when our work is needed more than ever. I would like to pay tribute to my predecessor, Peter Freeman. Peter stepped in as Interim Chair in June 2020 but there was nothing 'interim' about his dedication, his deft responsiveness to challenges or to his energetic and empathetic leadership. He guided the organisation carefully and wisely through an exceptionally difficult 12 months. His accomplishments include having overseen a successful trustee recruitment process which resulted in six new appointments to the Board in 2021. I am particularly grateful for his wise counsel and practical advice.

We are now more than one year into the implementation of the Global Plan of Action 2020-2025, the strategy that drives our work. COVID-19 was not part of the plan, but we have learned, adapted and continue to find ways of working around it. Together with my colleagues on the Board, and with the support of management and staff, I look forward to leading Frontline AIDS through the undoubted challenges ahead and towards our goal of a future free from AIDS for everyone, everywhere.

Nana Poku
Chair of the Board of Trustees

WHO WE ARE

Frontline AIDS ('the Charity') is registered with the Charity Commission for England and Wales. The Charity functions as the coordinating body for a partnership that operates at global, national and local levels and is based on distributed leadership ('the global partnership' or 'the Partnership').



STRATEGIC REPORT

WHO WE ARE AND WHAT WE DO

Why we exist

Frontline AIDS wants a future free from AIDS for everyone, everywhere. Around the world, millions of people are denied HIV prevention, testing, treatment and care. As a result, 1.5 million people contracted HIV in 2020 and 690,000 died of an AIDS-related illness.

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

Who we work with

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

Where we work

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

What we do

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

How we work: our partnership

We recognise that no single organisation can end AIDS alone. We work collectively, bringing our skills and experience in HIV, health, and human rights to address the challenges that drive the epidemic.

The Frontline AIDS partnership¹ currently consists of 15 strategic partners (including the Charity) and 48 associate partners. The strategic partners convene efforts on one or more actions in the Global Plan of Action (see p12), working together with the associate partners and a wider group of collaborative partners to contribute to the action groups. Together, the partnership spans approximately 100 countries.

Our new partnership model is open to all: we create opportunities for civil society organisations that work on HIV to collaborate, strengthen each other and in doing so increase their impact. We provide a global platform for civil society and community-based organisations to leverage their collective knowledge and experience of HIV, connecting funders to those organisations that can reach the people who are most excluded from services.

To end AIDS, every community must have control over the decisions that affect its health. This decentralised approach necessitates that we *do development differently*, ensuring power sits locally and nationally, rather than with international organisations. That is why our Global Plan of Action is led and overseen by a group of strategic partners drawing on the experience, expertise, and legitimacy that they have developed over the last 27 years of working with people living with and affected by HIV. This ensures that Frontline AIDS' work is rooted in the community yet draws on global good practice from across the partnership.

¹ See Frontline AIDS partnership map: <https://frontlineaids.org/partnership-map/>



Frontline AIDS, in partnership with the Elton John AIDS Foundation, has created a COVID-19 Emergency Fund. A grant from which enabled healthcare workers from Dignitate Zambia (DZL), a Zambia-based community organisation, to offer HIV testing, food and groceries, and counselling for those struggling with lockdown restrictions to communities most affected by HIV.

GLOBAL PARTNERSHIP FOOTPRINT 2020



The global footprint demonstrates the scale and impact of the Frontline AIDS global partnership. The figures here are based on data reported by 49 Frontline AIDS partner organisations.

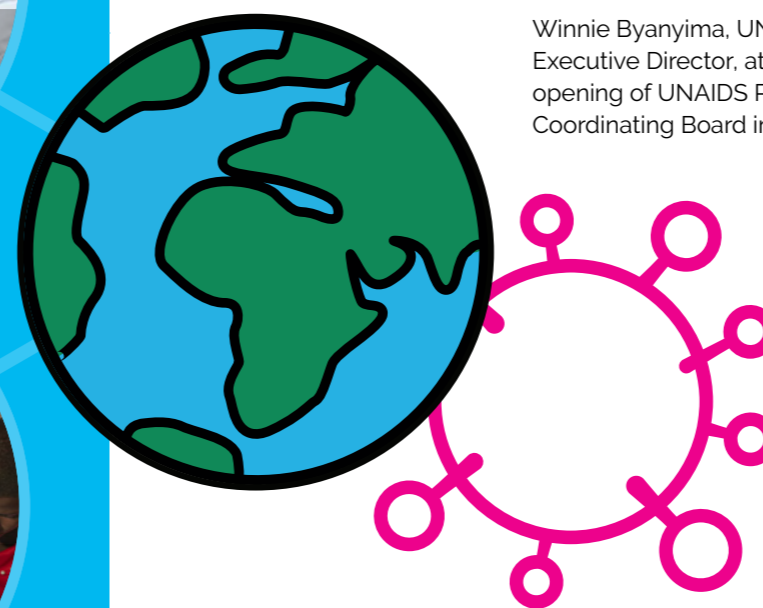
2020: THE YEAR THAT EVERYTHING CHANGED

Even before the arrival of COVID-19, the world was failing to deliver on global HIV and TB targets. UNAIDS estimates² tell us that in 2020 alone the global number of new HIV infections was 1.5 million and the number of AIDS-related deaths 690,000. These figures are much higher than the 2020 targets of no more than 500,000 new infections or 500,000 AIDS-related deaths and are testament to a catastrophic failure by the global community to make inroads on its goal to end AIDS by 2030.

Poor and marginalised populations continue to bear the brunt of the HIV epidemic. In 2019, most new HIV infections (62%) occurred among key (or marginalised) populations and their sexual partners, and in sub-Saharan Africa women and girls accounted for 59% of new HIV infections. This figure becomes even more troubling if you just take adolescent girls and young women aged 15 to 24 in sub-Saharan Africa. This age group, which only constitutes a 10% share of the population, accounted for 24% of HIV infections in the region.

“Before Covid-19, HIV prevention was already off course. Covid-19 has steered it even further off course.”

Winnie Byanyima, UNAIDS Executive Director, at the opening of UNAIDS Programme Coordinating Board in 2020.



With the onset of the COVID-19 pandemic in 2020, and the world fluctuating in and out of lockdown, we saw HIV prevention services literally disappear overnight – with disastrous consequences. Restrictions and lockdown regulations enforced all over the world resulted in marginalised people experiencing an erosion of their human rights and a surge of intimate partner violence. Medical supply chains were disrupted with many countries warning of the critical risk of antiretroviral (ARV) stock-outs. Data from UNAIDS³ shows that, from April 2020, significant decreases in HIV testing services took place in at least 16 middle- and low-income countries. In South Africa, a recent study⁴ conducted among 65 HIV clinics showed how national lockdowns led to an almost 50% decrease in HIV testing and initiation to antiretroviral treatment (ART). Fortunately, ART provision was maintained for those patients who were previously enrolled on HIV treatment.

People who were already experiencing socio-economic inequality and precarious livelihood situations were pushed even closer to the edge. The most marginalised, including people with diverse sexual orientation and gender identity, people who use drugs and sex workers suddenly found themselves facing dual stigma and discrimination, in some cases even blamed for the spread of COVID-19. As well as the alarming rise in human rights violations, we witnessed state-driven restrictions on civil society imposed under the guise of lockdown restrictions.

With health systems in many parts of the world finding themselves severely challenged trying to respond to the new pandemic, there is a very real risk that gains achieved in the HIV response will be lost due to deprioritization, and funds diverted to COVID-19. Now more than ever, we must fight to keep the spotlight on HIV and not let one disease push another equally deadly one off the global health agenda.



² UNAIDS. Global commitments, local action. <https://www.unaids.org/en/resources/documents/2021/global-commitments-local-action>
³ UNAIDS feature story: COVID-19 impacting HIV testing in most countries, 13 October 2020 https://www.unaids.org/en/resources/presscentre/feature-stories/2020/october/20201013_covid19-impacting-hiv-testing-in-most-countries
⁴ Dorward, J., et al. The impact of the COVID-19 lockdown on HIV care in 65 South African primary care clinics: an interrupted time series analysis, the Lancet HIV, Feb 2021 [https://www.thelancet.com/journals/lanhiv/article/PIIS2352-3018\(20\)30359-3/fulltext](https://www.thelancet.com/journals/lanhiv/article/PIIS2352-3018(20)30359-3/fulltext)

SUSTAIN, ADAPT, PROTECT: OUR RESPONSE TO COVID-19

Frontline AIDS' response to COVID-19 was based on a three-pronged approach of sustaining the HIV response, adapting our programming to tackle both HIV and COVID-19, and protecting the human rights of marginalised people during the epidemic. This was the focus for our work as an organisation and partnership, as well as the thrust of our advocacy with decision makers, donors, and other stakeholders.

SUSTAIN

With HIV prevention threatening to receive even less attention because of COVID-19, we redoubled our efforts to put it high on the agenda. We brought our partners together around a single global advocacy strategy pinpointing challenges and solutions at a global and country level. A key part of that strategy has involved becoming increasingly vocal in central processes such as the development of UNAIDS' and the Global Fund's next multi-year strategies, and in important policy spaces like the Commission on the Status of Women. Our focus on 'fighting back for HIV prevention' has taken many guises throughout the year, from a rousing World AIDS Day campaign bringing together HIV activists on the frontline of the epidemic, to a series of shadow reports tracking progress – or lack of – on HIV prevention which has led to significant policy changes at national level in at least three countries.

ADAPT

When the pandemic first started, it became critical for us to support our partners to adapt their HIV and SRHR treatment and prevention services to be able to still function under lockdown restrictions, as well as to play a role in preventing COVID-19. We undertook a rapid assessment of all our programmes and reallocated \$300,000 into a Partnership Crisis Fund to help partners to continue or adapt their operations, programmes, and services. All funds were distributed by the end of June 2020 to areas like purchasing personal protective equipment (PPE) and sanitiser, food relief, COVID-19 awareness raising, IT equipment and training, direct provision of antiretrovirals and research.

Systems were swiftly put in place for partners to support each other by sharing experiences. Regular global calls were organised to discuss the different responses and to identify where partners could most effectively focus their efforts. We created a knowledge-sharing hub and hosted three global webinars, giving partners an opportunity to showcase their work and learn from one another.

Existing Frontline AIDS programmes, such as READY+ and the SRHR Umbrella programme, were identified as particularly well placed to support organisations adapting to face the convergence of the HIV and COVID-19 pandemics and were quickly modified and expanded. We developed a range of specialist technical resources⁵ to help partners and the wider HIV community to respond to the additional challenges of coronavirus, covering everything from HIV-related human rights violations during lockdown to how to stand against COVID-19 stigma, drawing on lessons from the HIV response. We also published practical guides to counter the spread of misinformation which is common at a time of health emergencies.

PROTECT

We diverted reprogrammed funds into our Rapid Response Fund, which provides emergency grants to lesbian, gay, bisexual and transgender (LGBT) people facing human rights abuses and repurposed it to mitigate the most severe impact of COVID-19. The Fund was also extended to include sex workers, people who use drugs and people living with HIV, and offered to additional countries in South East Asia.

Significant changes were made to our community-led human rights monitoring and response programme REAct to help partners adapt their programming to the COVID-19 context and to run training events online. Documentation tools were adjusted to better capture incidences of gender-based violence and to assist partners to provide linkages to services. This was supported with new training guidance and curricula for implementers.

⁵ Technical brief on COVID-19 and HIV programming, Crackdown in lockdown, Six ways to stand against COVID-19 stigma: lessons from the HIV response, Protect the gains, push for progress, COVID-19 and gender, COVID-19: Keeping young people healthy



ACHIEVEMENTS AND PERFORMANCE

THE GLOBAL PLAN OF ACTION

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

PARTNERSHIP PROMISE SPEAK TRUTH

1

Action 1:

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

Action 2:

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

PARTNERSHIP PROMISE UNLOCK BARRIERS

2

Action 3:

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

Action 4:

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

Action 5:

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

PARTNERSHIP PROMISE INVEST IN SOLUTIONS

3

Action 6:

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

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

Action 7:

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

Action 8:

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

PARTNERSHIP PROMISE BUILD A SUSTAINABLE FUTURE

4

Action 9:

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

Action 10:

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

MEASURING PROGRESS AGAINST THE GLOBAL PLAN OF ACTION

Our results framework monitors the progress made against the Global Plan of Action by the Charity and its partners. Using an outcome mapping approach⁶, we have identified progress markers for each of the 10 actions. These illustrate the changes we would expect to see, we would like to see, and we would love to see during the period covered by the Global Plan of Action. We have assessed the progress towards the markers based on data from our programmes and reported outcomes and rated them according to level of achievement. We then used a formula to convert the ratings into a score for each action.

Throughout this section of the report, for each partnership promise we have reported on the level of achievement against the relevant progress markers. A more detailed assessment of progress towards the targets for the Global Plan of Action can be found on p32.

⁶ <https://www.outcomemapping.ca/>



PARTNERSHIP PROMISE 1: SPEAK TRUTH

SUSTAINING INVESTMENT IN HIV

Under this promise, we galvanise urgent action on AIDS, particularly around the crisis in HIV prevention. We engage and influence governments and donors to improve access to comprehensive HIV prevention services to stop marginalised people acquiring HIV, and to secure integrated testing, treatment and care for HIV-TB and HIV-hepatitis C to stop people living with HIV from dying.

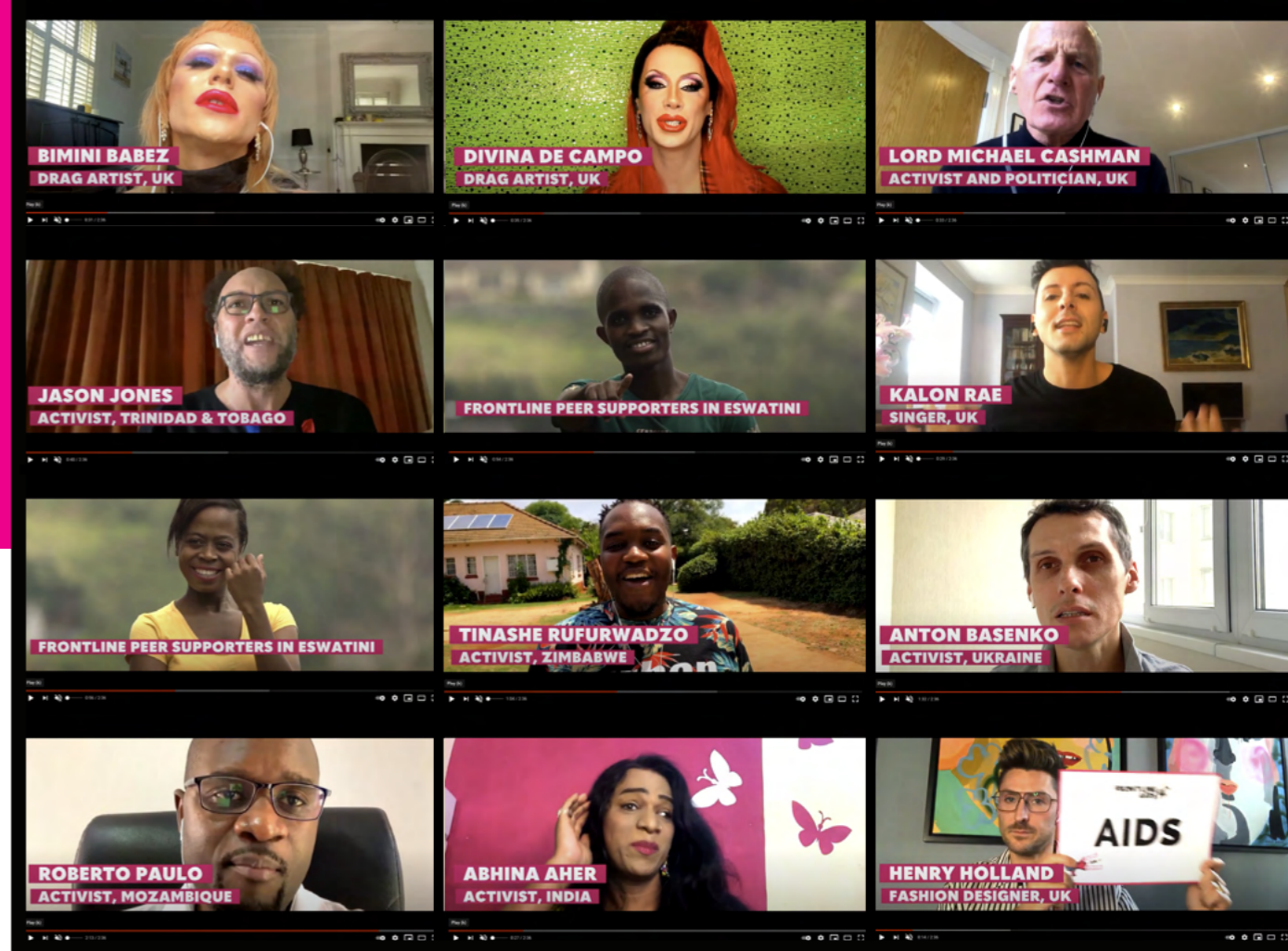
With the world's attention focused on a new pandemic in 2020, this was a year in which the Frontline AIDS partnership intensified its commitment to speaking out about the HIV prevention crisis, which has not seen progress on averting new infections for the past five years. Given the impact of COVID-19 on HIV prevention, there is a huge concern that the data for future years will show new infections beginning to increase again. At the start of the pandemic, HIV prevention and SRHR services disappeared overnight and reports from those on the frontlines have shown that violence against women and girls intensified⁷. LGBT people were trapped with families who reject and abuse them. The sudden closure of harm reduction services cut people who use drugs off from opioid agonist treatment (OAT) and other life-saving interventions, putting them at higher risk of HIV, TB, viral hepatitis, and fatal overdose.

For many of the people we work with, COVID-19 and HIV are dual threats. Therefore, campaigning in unison to end the crisis in HIV prevention seemed more urgent than ever. Frontline AIDS brought partners together around a single global advocacy strategy which pinpoints challenges and solutions at a global and country level to put prevention high on the agenda.



Our virtual booth at the International AIDS Conference 2020

⁷ <https://www.unwomen.org/en/news/in-focus/in-focus-gender-equality-in-covid-19-response/violence-against-women-during-covid-19>
⁸ <https://frontlineaids.org/aids-isnt-over/>
⁹ <https://aids2020.frontlineaids.org/>
¹⁰ HIV prevention shadow reports 2020



To launch our AIDS Isn't Over campaign, we brought together HIV activists working on the frontline of the pandemic, with some of our famous supporters, to create a new rendition of the 80s anthem Don't You Forget About Me, and help spread the important message that – while we left many things in the 80s – AIDS wasn't one of them.

FIGHTING BACK FOR HIV PREVENTION

A key part of that strategy has involved working together to ensure that leading actors in the HIV response – UNAIDS and the Global Fund to Fight AIDS, Tuberculosis and Malaria in particular – recognise and act on the crisis before it is too late. Using platforms like the Commission on the Status of Women, the UNAIDS Programme Coordinating Board (PCB) meetings and the Global HIV Prevention Coalition, we have been vocal in demanding political leadership for HIV prevention, full funding, and action to remove discriminatory laws, end harmful gender norms and roll out comprehensive sexuality education. As a result, during the course of 2020, we have seen increased recognition with UNAIDS, the Global Fund and other donors now acknowledging HIV prevention as an urgent priority. Whilst Frontline AIDS cannot claim to have singlehandedly brought about such a shift, our unrelenting focus on fighting back for prevention has undoubtedly helped to influence opinion.

With the Global Fund in the process of preparing its next strategy, Frontline AIDS and partners produced a series of regional papers for Fund board members making the case for prioritising HIV prevention, especially among marginalised populations, as well as investing in community responses. In January 2021, we organised a series of regional meetings

to ensure that partners had the opportunity to continue inputting to the Global Fund strategy process in detail.

From our attention-grabbing *Don't You Forget About Me* video⁸ for World AIDS Day and our noisy and determined online presence at AIDS 2020⁹ to shadow reports¹⁰ tracking progress on prevention, together with our partners we have seized every opportunity to bang the drum for HIV prevention. Providing a community perspective, the seven shadow reports have catalysed significant policy changes at national level. In Malawi, HIV prevention advocates used the 2020 shadow report alongside those from the previous two years to get the government to update or establish size estimates for men who have sex with men, trans people and sex workers, and develop programmatic targets and HIV service packages for these groups. In Zimbabwe, advocacy off the back of the past three years' shadow reports contributed to the development of the country's first national drug masterplan, which includes a focus on harm reduction. In Nigeria, the first-ever harm reduction programme got off the ground under the country's Global Fund grant thanks to Frontline AIDS' efforts. In Kenya, the work of our partners resulted in there finally being official recognition at a policy level of trans people having specific HIV-related needs.

CALL TO ACTION ON HIV AND COVID-19

Following the onset of COVID-19 in early 2020, we developed a Call to Action¹¹ on HIV, TB and COVID-19, which was endorsed by almost 200 civil society partners, from global coalitions to frontline community organisations. The Call urges the international community to **sustain** progress on HIV and TB, to **adapt** HIV and TB programmes to also address COVID-19, and to **protect** human rights. We have used it to sound the alarm in key spaces like the UNAIDS PCB, the AIDS 2020 conference and in the UNAIDS strategy process. At the June 2020 PCB, the UNAIDS Executive Director Winnie Byanyima specifically referenced the Call in her opening address and called on governments and donors to sustain their commitments to the AIDS response despite the new pandemic. Ms Byanyima has been an increasingly vocal advocate for HIV prevention and the newly finalised global AIDS strategy reflects an increased focus on the prevention crisis and the need to break down barriers to access for key populations, adolescents and women.



© Frontline AIDS/Peter Caton 2019

A PEOPLE'S VACCINE FOR COVID-19

Frontline AIDS is a member of the People's Vaccine Alliance, a coalition of global and regional organisations including the African Alliance, Oxfam, Public Citizen and UNAIDS calling for equitable access to distribution of COVID-19 vaccines. The Alliance is urging all pharmaceutical companies working on vaccines to openly share their technologies and intellectual property rights through the World Health Organization's COVID-19 Technology Access Pool, to accelerate the production and rollout of vaccines to all countries. To control the virus, enough doses of vaccines need to be produced in different geographic locations, priced affordably, allocated globally and widely deployed for free in local communities. Thus far, the world is failing on all four fronts.

The role of Frontline AIDS has been to remind the world of the lessons from the HIV epidemic in which lives were only saved when HIV treatment was made accessible across all countries affected by AIDS, thanks to community activism both in the North and South. With this in mind, we provided leadership for the HIV sector to get behind the global movement for a People's Vaccine. In November, together with GNP+, the International Treatment Preparedness Coalition and UNAIDS, we published a paper¹² drawing on the wealth of experience that the HIV community can deploy to demand equitable access to medicines. The paper highlighted an imperative to learn the lessons from history when it comes



INCREASED FUNDING FOR HIV PREVENTION IN MOZAMBIQUE

Following the successful Global Fund replenishment in 2019, Frontline AIDS' partners have played a key role in influencing the allocation of Global Fund resources to marginalised populations.

A particular success was in Mozambique where, through the PITCH programme supporting community-based organisations with the Global Fund funding request process, the budgets to support services for people who use drugs, and for men who have sex with men and trans people saw huge increases.

For harm reduction, the funding request for 2020-2022 increased from an initial budget of \$2 million to \$4.7 million. (This should also be compared with the previous Global Fund grant which only allocated \$31,222 for harm reduction.) Our work in collaboration with our partner UNIDOS resulted

in the first-ever national harm reduction strategy being developed, and a Global Fund grant with defined targets, including a larger network of peer educators, naloxone provision and a mobile opioid agonist therapy (OAT) van. In addition, after many years' support from Frontline AIDS, UNIDOS became a Sub-Recipient in 2020, managing the implementation of the harm reduction component of Mozambique's Global Fund grant - a significant achievement.

Through our support to our partner LAMBDA and advocacy work with the Global Fund, we saw a considerable increase in the budget for HIV prevention for men who have sex with men and trans people, which went from \$1.2m to \$5.4m. LAMBDA successfully applied to become a Sub-Recipient in this grant and is now in the process of positioning itself to become a Global Fund Principal Recipient.

to removing patents and intellectual property barriers as well as underlining the potential consequences for the HIV epidemic if low- and middle-income countries do not benefit from comprehensive COVID-19 vaccination programmes. To amplify the debate, we hosted a webinar with the Executive Director of UNAIDS alongside several vocal activists as well as strategically placing opinion pieces and quotes with UK and international media outlets. Frontline AIDS was also called upon to provide spokespersons for comment alongside major humanitarian players like Oxfam.¹³

THE PUSH FOR COMPREHENSIVE SEXUALITY EDUCATION

This was also the year in which we built solid foundations for the Frontline AIDS partnership to start influencing in the hotly contested political arena of comprehensive sexuality education (CSE). Four decades into the AIDS pandemic, it is staggering that many countries still do not provide accurate information about HIV or other areas of sex and sexuality in schools.

This is only being exacerbated by school closures due to COVID-19, and by push-back from so-called "pro-family" movements, which in countries like Uganda, Zambia and Namibia are using a fear-based narrative to try to undermine progress on CSE. In Uganda, conservative groups and religious leaders have effectively stalled the roll out of a new CSE curriculum and have also blocked progress on young people's access to HIV and sexual and reproductive health and rights services.

Through PITCH¹⁴ (a five-year strategic partnership with Aidsfonds, funded by the Dutch Ministry of Foreign Affairs) and the SRHR Umbrella programme¹⁵ (funded by the Swedish Embassy in Uganda), Frontline AIDS has been supporting young advocates in Uganda to counter this opposition and force the government to deliver on its promises. In December, we supported a young woman advocate from PITCH partner AWAC Uganda to speak out at the UNAIDS PCB, bringing the message that access to lifesaving information is a non-negotiable and calling for strong commitments on CSE in the new global AIDS strategy.

Since then, we have secured funding for further work on CSE in Uganda and Kenya, to be supported by the New Venture Fund in 2021. We have also built new partnerships in several other countries, establishing ourselves as a voice for CSE at the global level in our role on the new Global CSE Partnership Forum and the UNAIDS Education Plus initiative. Additionally, ahead of the Generation Equality Forum in 2021 – a series of global gatherings for gender equality being convened by UN Women to mark the 25th anniversary of the Beijing Platform for Action – we have already ensured that strong recommendations on CSE are being brought into the process through our involvement in two of the Action Coalitions. Our attention turns now to the 2021 G7 Summit being hosted by the UK where, with a focus on girls' education, we will be positioning CSE among the main asks being put forward by civil society. This partnership and advocacy work has been supported by strategic funding from Sida and the Netherlands Ministry of Foreign Affairs.

ACHIEVEMENT OF PROGRESS MARKERS PROMISE 1

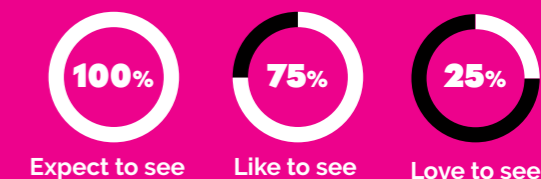
Action 1 HIV Prevention results:

We have made some progress towards 80% of our *expect to see*, all of our *like to see* and 33% of our *love to see* progress markers.



Action 2 Coinfection results:

We have made some progress towards all of our *expect to see*, 75% of our *like to see* and 25% of our *love to see* progress markers.



¹¹ Sustain, adapt, protect: A call to action on HIV, TB and Covid-19

¹² Fighting for a Covid-19 People's Vaccine

¹³ <https://www.theguardian.com/society/2020/dec/09/nine-out-of-10-in-poor-nations-to-miss-out-on-inoculation-as-west-buys-up-covid-vaccines>, <https://morningstaronline.co.uk/article/f/vaccine-serves-all-humanity-not-private-profit>

¹⁴ <https://www.independent.co.uk/independentpremium/world/coronavirus-vaccine-rich-countries-covid-jab-b1768116.html>

¹⁵ The Sexual and Reproductive Health and Rights Umbrella is a seven-year programme that aims to improve the sexual and reproductive health and rights of young people, people living with HIV and marginalised populations, including men who have sex with men, sex workers, truckers, fishing communities and LGBT people. It is implemented in partnership with Action for Community Development (ACODEV), Alive Medical Services (AMS), Child Rights Empowerment and Development Organization (CEDO), The AIDS Support Organisation (TASO) and Youth Alive Uganda (YAU) across 18 districts in Uganda.

PARTNERSHIP PROMISE 2: UNLOCK BARRIERS

IN DEFENCE OF HUMAN RIGHTS

Under this promise, we tackle the structural barriers to an effective HIV response. This includes working with marginalised people and their communities to prevent and respond to violence, in particular gender-based violence; to document and respond to human rights violations; and to challenge harmful and discriminatory social and gender norms.

The impact of COVID-19 on marginalised people has been felt in the area of HIV-related human rights violations where COVID-19 mitigation measures are not only exacerbating existing challenges, but also introducing new ones.

The effects of crackdowns in lockdown have been severe – not only on the health and wellbeing of individuals, but on the organisations that provide them with support and services – and are driving HIV, TB and other coinfections. A wide range of human rights are being denied, from health to privacy, to non-discrimination and engagement.

RAPID RESPONSE FUND SAVES LIVES

Since 2016, our Rapid Response Fund has been providing emergency grants to LGBT people who are facing human rights abuses that prevent them from accessing HIV services. In 2020, demand for the grants almost trebled due to the impact of the coronavirus pandemic.

As COVID-19 first started to spread, the applications that we received painted a worrying picture of LGBT communities facing further isolation and displacement because of lockdown measures. We also heard from other marginalised groups in crisis. Sex workers unable to work as lockdown restricted their movements or shut down places of work were struggling to support themselves and their families. People who use drugs found their support services cancelled or deprioritised and their exposure to risk increased as harm reduction services became harder to access.

It quickly became clear that the scale of the emergency called for a bold approach. In April, we reallocated money from across Frontline AIDS' programmes, including a significant amount of our strategic funding from the Swedish International Development Agency (Sida) to bolster the existing funding from Gilead Sciences. The fund was boosted with proceeds from a drag brunch organised by fashion designer Henry Holland, and in August we partnered with the Elton John AIDS Foundation to use the Fund to deliver their second wave of COVID-19 emergency funding. We extended the Fund to include sex workers, people who use drugs and people living with HIV, and expanded its geographical reach to include eight countries in South East Asia. During the

course of 2020, we issued 190 grants totalling over \$1.2m and reaching nearly 60,000 individuals in 42 countries in sub-Saharan Africa, the Caribbean and South East Asia.

Rapid Response Fund grants related to COVID-19 have been used to:

- safely relocate LGBT people who have been released from prison following charges for breaching COVID-19 regulations and to provide crucial medical care for those who incurred injuries or lapses in medication in the process of arrest and detention
- buy bicycles to get urgent HIV medication to community members unable to leave their homes due to COVID-19 measures and an increase in stigma and discrimination in public places and health facilities
- give legal teams personal protective equipment (PPE) to be able to visit and represent detained LGBT people, some of whom were assaulted while in detention
- provide shelter for LGBT people unable to access existing shelters due to increased demand in the COVID-19 context
- run telephone support services for people living with HIV unable to attend in-person groups due to COVID-19 measures
- conduct and make referrals for physical and mental health support for key populations, and people living with HIV made homeless by the impact of COVID-19.

In addition to these emergency grants, together with the Elton John AIDS Foundation, we designed a catalytic grant to build on the opportunities for innovation created by the urgency of the pandemic to improve HIV service provision and access in the longer term. We wanted to explore whether the positive changes in service provision brought about by COVID-19 (such as multi-month prescription for medication, take-home methadone doses, and increased use of technology) could be made sustainable beyond COVID-19.

We issued grants promoting and facilitating self-care (for example, HIV home testing) in Uganda, and assisted with the development of an online platform for sex workers to access information on COVID-19 and HIV in Malawi. In Vietnam, we supported the home delivery of HIV and COVID-19 prevention



A patient consults with a doctor at the Lighthouse clinic in Hanoi, Vietnam. Lighthouse received a grant from the emergency COVID-19 funding we provided in partnership with the Elton John AIDS Foundation.

kits, as well as online counselling, and in India ensured the inclusion of menstrual hygiene and domestic violence as key issues in programmes with people who use drugs. All grants aim to create resources, systems and policies that will ensure greater preparedness for future emergencies.

TRANSLATING HUMAN RIGHTS DATA INTO ACTION

Reports of human rights violations increased as COVID-19 spread, throwing up new questions about rights and restrictions during an emergency. Our partners wanted to use REAct – our flagship community-led human rights monitoring and response programme – to support their communities, but first we needed to adapt it to make it fit for purpose during COVID-19 times. We had to support existing users to continue to implement REAct in this new environment and find ways to provide training and technical support virtually.

Six countries were due to start implementing REAct when the COVID-19 crisis struck and, determined not to delay, we converted the usual four-day face-to-face training workshop

into a series of webinars with an accompanying training manual. Documentation tools were adjusted to better capture gender-based violence incidents and to assist partners to provide linkages to services. The need for stronger support systems led to us creating an online community of practice – a space for organisations that are implementing REAct to share information, opportunities and experiences.

In 2020, REAct went live in six new countries: Uganda, Mozambique, Zimbabwe, Lebanon, Uzbekistan and Russia. It is now being actively implemented in 12 countries in total.

Altogether, 2,233 clients were registered, and 2,345 cases documented across the REAct portfolio in 2020. One outcome worth highlighting was in Moldova where legislation related to marginalised people remains repressive and discriminatory. REAct evidence recorded that, in the city of Orhei, there were 27 cases of people who use drugs having to travel to another city 50km away to receive opioid agonist treatment. This data has enabled partners to enter into negotiations with the Ministry of Health about the opening of an OAT site closer to home.

ADVANCING GENDER EQUALITY

In response to the increase in gender-based violence brought about by COVID-19^{16,17}, we developed resources for partners to support them to address gender and HIV in the context of COVID-19.¹⁸ This is a lens that has been largely missing from other resources looking at either the gender dynamics of COVID-19 or its impact on the HIV response.

During 2020, we continued to advocate for stronger investment in addressing the linkages between violence against women and girls and HIV, and to strengthen commitments to gender equality and human rights in the new UNAIDS and Global Fund strategies. To mark the 25th anniversary of the adoption of the Beijing Declaration and Platform for Action, we highlighted the *Unfinished Business*¹⁹ of the Beijing agreement to protect women and girls from HIV. We joined with feminist organisations to push the agenda around violence against women and HIV at AIDS 2020 where we launched our report *Violence is everywhere*²⁰. At AIDS 2020 we also focused on the harmful and disruptive nature of US foreign policies, in particular the negative impact of the Global Gag Rule on communities affected by HIV and joined advocates around the world in calling for its permanent repeal.

We strengthened gender-transformative approaches in several of our programmes including PITCH where we built the capacity of partners to apply a gender-transformative lens in their advocacy, helped by our guides *What does it take to achieve a gender-transformative HIV response?*²¹ and *Engendering universal health coverage*²². Under the SRHR Umbrella programme, we started to build a stronger focus on preventing and responding to gender-based violence through awarding grants that aim to accelerate community-led innovation in this area. From 2021, we will take our READY+ programme²³ (funded by the Embassy of the Kingdom of the Netherlands in Maputo) from one that is gender-responsive to one that is able to apply and promote a gender-transformative approach. In anticipation of this next phase, we have prioritised gender in the READY to Learn SRHR workshop facilitation guide²⁴ and the Sexuality and Life Skills toolkit²⁵ for adolescents.

In Zimbabwe, we contributed to mainstreaming gender equality and social inclusion within the organisations and institutions that are part of the four-year Evidence and Collaboration for Inclusive Development (ECID) programme. We did this by embedding the Looking In Looking Out (LILO) methodology originally developed by our partner Positive

Vibes to address negative attitudes towards people with diverse sexual orientation, sex workers and people who use drugs. Participants reported a significant improvement in understanding concepts related to gender, marginalisation and diversity, and indicated a commitment to working more inclusively – especially with and for people with disabilities – and to addressing internalised gender biases and prejudices.



Jomell chats with her friend and neighbour, Mable, outside her house in Lusaka, Zambia.

A LIFE RAFT FOR COMMUNITIES MOST AFFECTED BY HIV IN ZAMBIA

When the pandemic hit last year, many people lost their jobs overnight with no way of paying the bills or buying food. For a lot of people living with HIV, the trauma was even greater. Not only could they no longer access treatment such as lifesaving antiretrovirals, but some also found themselves being blamed for the spread of a mysterious new epidemic.

Sarah Chirwa from Dignitate Zambia Limited (DZL), a Frontline AIDS partner focusing on the human rights of LGBT communities, describes how some LGBT people effectively had to 'go back into the closet' for fear of their safety when lockdown restrictions came into force. "Some community members were being verbally harassed in their homes. Some were outed and chased out by their guardians. We recorded a very high level of mental health distress because they're living in homes with people who can't accept them. We also recorded some suicides by community members."

"Mental health issues going on in the community are quite alarming, they are literally rising by the day," she warns. "We needed financial support for basic needs, for the community to protect themselves from COVID. Most community members can't even afford masks and sanitiser."

MONEY FOR RENT AND FOOD

If it hadn't been for a modest COVID-19 Emergency Fund grant – administered by Frontline AIDS in partnership with the Elton John AIDS Foundation – Sarah is convinced that the consequences for many of the LGBT community members that DZL works with would have been even worse.

"I think we would have lost a lot of them, especially the ones living with HIV. I think that most of them would have ended up on the streets because they couldn't afford to pay for their homes anymore."

DZL used the grant to pay rent for a period of three months for community members most at risk of homelessness, as well as essential groceries such as cooking oil, potatoes and mealie-meal to be able to make the staple food *nshima*. The organisation worked with local healthcare providers to support people living with HIV to access ARVs through mobile outreach and teamed up with psychosocial counsellors to offer therapy to those really struggling with their mental health.

Jomell is a trans woman living with HIV who lost her income when lockdown started, no longer able to support herself through her part-time sex work. "DZL has done a lot for me," she says. "They have given me health packages like sanitisers and stuff like that for me to stay safe and my friends as well."

LGBT community member Ali was also helped by the grant. "They brought some groceries for me, which lasted for two months. They even gave me money. I have a talent in hairdressing, so I started a salon by buying hairdressing supplies. I am grateful to wake up in the morning and think of going to work."

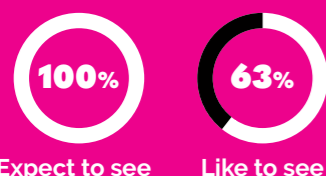
"What we are looking into now is a safe house, especially during the pandemic," says Sarah. "We can place the community members most at risk there for let's say a period of three months while they figure out what to do next with their lives."

²³ READY is a portfolio of programmes which are designed to build Resilient and Empowered Adolescents and Young people (READY). READY+ was a four-year programme (2017-2021) that increased access to holistic care and support to adolescents and young people living with HIV in eSwatini, Mozambique, Tanzania and Zimbabwe. The programme was implemented in partnership with Y+ Global, AFRICAID/Zvandiri, the Coordinating Assembly of NGOs in eSwatini (CANGO), Global Network of People Living with HIV (GNP+), M&C Saatchi World Services, Paediatric-Adolescent Treatment Africa (PATA), and the Regional Psychosocial Support Initiative (REPSSI).
²⁴ Ready to learn
²⁵ Sexuality and life-skills toolkit

ACHIEVEMENT OF PROGRESS MARKERS PROMISE 2

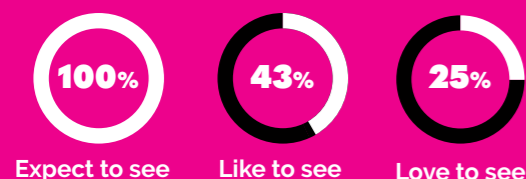
Action 3 Preventing Violence results:

We have made some progress towards all of our expect to see and 63% of our like to see progress markers.



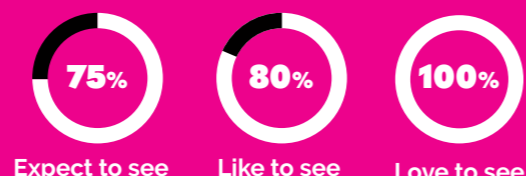
Action 4 Human Rights results:

We have made some progress towards all of our expect to see and 43% of our like to see and 25% of our love to see progress markers.



Action 5 Social Norms results:

We have made some progress towards 75% of our expect to see, 80% of our like to see and all of our love to see progress markers.



¹⁶ UN Women (2020) Impact of COVID-19 on violence against women and girls and service provision: UN Women rapid assessment and findings. Available at: <https://www.unwomen.org/en/digital-library/publications/2020/05/impact-of-COVID-19-on-violence-against-women-and-girls-and-service-provision>

¹⁷ UNFPA, 2020 <https://www.unfpa.org/news/millions-more-cases-violence-child-marriage-female-genital-mutilation-unintended-pregnancies>

¹⁸ As part of the READY+ adolescents programme, we produced a set of practical guides on COVID-19 and gender for caregivers and young people living with HIV with an emphasis on gender norms. For the PITCH programme, we worked with partners to keep gender in focus in their COVID-19 response, and in our advocacy brief Gendered Pandemics we used the learning from across the consortium to draw out the recommendations for a gender-just and HIV-sensitive response.

¹⁹ Unfinished business: Addressing AIDS 25 years on from Beijing

²⁰ Violence is everywhere

²¹ What does it take to achieve a gender-transformative HIV response?

²² <https://frontlineaids.org/resources/engendering-uhc/>

PARTNERSHIP PROMISE 3: INVEST IN SOLUTIONS

TRANSFORMING THE HIV RESPONSE THROUGH INNOVATION

Under this promise, we innovate, evidence and promote HIV prevention, treatment and care programmes and tailor them to the needs of marginalised people. We forge partnerships across sectors so that the most marginalised have access to a range of support and services, including around mental health and economic and educational opportunities for people living with HIV.

For too long now, too many areas of the HIV response have experienced stagnation. We need to bring fresh thinking, energy and practical solutions to the table. Living in the shadow of a pandemic this past year has taught us that new ways of working are not only possible but can lead to things being done better. The case for investing in innovation is particularly compelling as 2020 underscored the dramatic disparities that exist in our societies. This year has been a stark reminder of how interconnected inequality, mental and physical health and HIV are in the lives of the communities we work with.

COMMUNITY INNOVATIONS IN RESPONSE TO COVID-19

Communities affected by HIV have been the driving force behind some of the most inspiring responses to the COVID-19 pandemic. Together with our partners, we have extensively redesigned how we serve and support people with HIV programmes when it is not possible to meet them face to face or unsafe to attend clinical services. All over

the world, our partners flexed swiftly and decisively to find different ways of reaching their clients, from organising home deliveries of antiretrovirals by bicycle and take-out methadone doses to telephone counselling, online outreach and more. We are proud to say that, despite many restrictions, people are still being reached with lifesaving HIV and SRHR services. Indeed, our flagship SRHR Umbrella Grant programme in Uganda managed to reach more than 600,000 people in its lifetime, with most of that taking place in the past year.

The impact of COVID-19 on sex workers has been highly disruptive with livelihoods threatened, an escalation in institutional violence and often no access to social protection programmes or to information and communication technologies. In Latin America, our regional partner RedTraSex coordinated a continuous cycle of virtual training and online events to share crucial health and self-care information and upskill leaders of national sex worker organisations, as well as to gather intelligence on human rights violations.



Community health workers provide Buprenorphine, a type of opioid agonist treatment, to clients' homes in Chennai, India, amidst COVID-19 restrictions.



In Lebanon, women living with HIV and sex workers both reported experiencing increased stigma during the COVID-19 pandemic and encountered difficulties regarding their check-ups, HIV testing and SRHR services. Frontline AIDS partner MENA Rosa helped maintain online communication between the clients and their healthcare focal points and arranged virtual sessions with psychologists for women living with HIV experiencing depression, fatigue and fear. They also provided food boxes, hygiene kits and financial aid.

In India, the Mizoram Drug Users' Forum supported by Alliance India successfully lobbied the government to allow new clients to register for opioid agonist treatment. This service had initially been cut back because of the pressure that COVID-19 put on the health system. The government even went on to allow take-home methadone

and buprenorphine which it had been opposed to for years. The Forum also arranged for buprenorphine to be delivered to people who use drugs who could not make it to the clinic and set up a helpline managed by experienced peer leaders.

With reports from Kenya showing that violence against women who use drugs rose during the COVID-19 lockdown, partners from the PITCH programme formed a response team with police and a referral system linking vulnerable women with legal and medical services. Women who use drugs also received training in counselling, mediation and conflict resolution to assist their peers. Additionally, advocacy with policy makers is taking place to ensure that the lockdown experiences of women who use drugs are being heard and understood.



Beneficiaries from LVCT Health DREAMS Kibagare site receive food donations from an LVCT health worker.

TACKLING MARGINALISATION

We are continually exploring, adapting and evolving the way we work to break down the multiple and often intersecting barriers experienced by marginalised people who are living with, or who are at risk of acquiring HIV.

In our SRHR Umbrella programme in Uganda, a mid-term review in 2019 taught us that we needed to invest more in support for mental health and livelihoods, so during 2020 we trialled new packages of support in these areas. Community-based screening and referrals and training of peer supporters in understanding mental health were delivered in 2020 and will help us understand how we can leave behind a sustainable service.

We have also ramped up our work on mental health in our READY+ programme, which reached 20,000 young people with holistic and integrated HIV care in 2020. This programme carried out an evidence review into 'What works' to support the *Mental Health of Young People Living with HIV*²⁶ in 2020. The community adolescent treatment supporters (CATS) model, which the READY approach builds upon and was pioneered by our partner Africaid-Zvandiri, has been recognised as being

significantly more effective in preventing viral load failure than standard models. A review has shown that READY+ provides double the amount of 'social return' on every dollar invested in the model. We are poised now to deepen delivery in the four countries READY+ is already active in and share the learnings in three new countries in East and Southern Africa. We have plans to expand to more countries in Africa and beyond.

In the first integrated HIV and neglected tropical disease (NTD) programme of its kind, together with our Kenyan partner LVCT we are addressing the intersection between HIV and female genital schistosomiasis (FGS). FGS affects some 56 million women and girls across sub-Saharan Africa and the risk to them of additionally acquiring HIV is threefold.²⁷ With support from Sida and the UK's Foreign, Commonwealth and Development Office, we designed a pilot programme that has the potential to radically reduce HIV risk for women and girls, we are developing new ways of screening and support for both issues. In another first, the pilot has involved LVCT working with the Kenyan Ministry of Health's NTD department from inception and the organisation is now looking at ways to include FGS strategies in its USAID-funded DREAMS project that focuses on HIV prevention among adolescent girls and young women.

INNOVATIVE MODELS SUPPORTING PEOPLE WHO USE DRUGS

Throughout 2020, we have continued to develop and advocate for innovative packages of support for people who use drugs. Important advocacy wins were the significant increase in harm reduction funding in Mozambique (as detailed under Promise 1), and the opening of Uganda's first OAT programme, which was a result of years of advocacy by the Ugandan Harm Reduction Network (UHRN), supported by PITCH. The programme opened at Butabika hospital in Kampala in October 2020 and, with funding from PEPFAR, the clinic has been integrated into a public health facility. All referrals are made from UHRN's drop-in centres where psychosocial support officers prepare people to enrol in the OAT programme and offer support once they are enrolled.

Following the success of a project run in Delhi to reach the female sex partners of men who use drugs and who are living with HIV, Alliance India is now preparing to scale up its support to this target population in four other locations in Uttar Pradesh. Addressing HIV, sexual and reproductive health and rights and gender-based violence, the project tests the women

for hepatitis C and HIV, linking them to ART in the event of testing positive, and makes referrals for sexually transmitted infections and other SRHR-related issues. During the pandemic, the women were also provided with crucial supplies such as sanitary pads and food items.

In Myanmar, our Integrated Harm Reduction Programme funded our partner Mahamate to appoint 12 peer counsellors in government-run drug treatment centres. Their role is to improve people who use drugs' adherence to OAT (including new clients), support their involvement in HIV prevention and treatment and to offer psychosocial support. They also play an important administrative role assisting with data entry, restocking supplies and packaging take-home doses of OAT which became an essential function during the pandemic.

An external review of our contribution to harm reduction programming concluded that "Frontline AIDS' high-level technical expertise coupled with experience supporting community-based service providers has been the magic sauce for successful engagement at country level. Convening unlikely national actors together has been an important and unique Frontline AIDS contribution to harm reduction advocacy and action."

ACHIEVEMENT OF PROGRESS MARKERS PROMISE 3

Action 6 Innovative Programming results

We have made some progress towards 67% of our *expect to see*, 63% of our *like to see* and 33% of our *love to see* progress markers



Action 7 Economic Opportunities results:

We have made some progress towards 75% of our *expect to see* progress markers.



Tendai, a Community Adolescent Treatment Supporter (CATS) in the READY+ programme in Zimbabwe, has overcome mental health challenges relating to his own HIV status to inspire and support other adolescents and young people living with HIV to take their ARVs.

Action 8 Mental Health results:

We have made some progress towards 75% of our *expect to see* progress markers.



²⁶ Supporting mental health of adolescents living with or affected by HIV
²⁷ UNAIDS. No more neglect – Female genital schistosomiasis and HIV – Integrating sexual and reproductive health interventions to improve women's lives. https://www.unaids.org/en/resources/documents/2019/female_genital_schistosomiasis_and_hiv



Provision of needles and syringes to women who use drugs in Manipur.

LYDIA'S STORY OF MENTORSHIP, HEALTH AND HOPE

As a young mother living with HIV, Lydia Tariro Chanaiwa from Harare in Zimbabwe is proud of the difference she is making as a mentor. She is supporting a diverse group of adolescent girls and young women to claim their sexual and reproductive health and rights. This includes helping them to stay on HIV treatment and find mental resilience.

Her journey began as a community adolescent treatment supporter (CATS) through our READY+ programme, where she provided support, counselling and information to other young people living with HIV. After having her son in 2013, she became a READY to Lead mentor supporting other young mothers living with HIV to take their medication correctly and get treatment for their babies.

"When I became a CATS, I started to accept myself as I was, so I could move on with life," says Lydia. "After that, I had my child, and he is [HIV] negative and I am so proud of that. As a young mentor mum, I really feel good because none of the babies I have monitored are HIV positive."

SUPPORTING YOUNG SEX WORKERS

Lydia has also supported a number of young female sex workers living with HIV and who face difficulties in taking regular medication and staying healthy. Sometimes the challenges can be as basic as the time of day that medication has to be taken – a seemingly simple thing that in reality can become a huge barrier.

"For lots of them it will be really hard to take their pills when they have to be working during the night," says Lydia. "They will say 'what if I take my pills in the daylight?' and we have to say that this pill is only for the evening. This is a challenge for them because they work in the evening."



CREATING BETTER CLINICS

The READY programme partners are working with healthcare settings to make them more adolescent-friendly. CATS spend part of their time based in clinics and are on hand to support young people with any questions they might have about testing, treatment and other areas like mental health.

Lydia explains how something as straightforward as a clinic's layout can present problems for young people living with HIV. "The set-up of clinics here in Harare is already disclosing our status as young people," she says. "If you have HIV, you go to a cabin then if you have general issues you go to another building. It's not good for young people. They will say 'I really want to come to the facility, but the set-up is pushing me away.'"

Like many of those involved in READY+, Lydia does not want to lose touch with the young people she has dedicated so much of her time and care to. She is also passionate about sharing what she has learned through the programme with other young people living with HIV around the world.

"If there was any chance where we could meet as a forum – sharing our experiences, sharing ideas – that would be nice. We need to learn from other cultures, what they do, how they cope."



HOW TAKING A DIFFERENT APPROACH HAS IMPROVED ACCESS TO SERVICES FOR LGBT PEOPLE IN UGANDA AND MOZAMBIQUE

When our Deep Engagement programme, funded by the Elton John AIDS Foundation, was set up first in Uganda and then in Mozambique in 2018, clinical providers working in partnership with communities to deliver HIV and SRHR services for LGBT people was not common and there were often low levels of trust.

The success is even more remarkable when you consider the backdrop of violent homophobia in Uganda and how in Mozambique one of the key partners, LAMBDA, has – in the space of just three years – gone from registering as an NGO to delivering national HIV services for LGBT people as a Global Fund sub-recipient. Partners that were initially reluctant to work together have gone on to put forward a joint proposal to the U.S. President's Emergency Plan for AIDS Relief (PEPFAR).

The Deep Engagement programme was instrumental in increasing uptake of comprehensive HIV prevention, testing and treatment services in both countries, reaching more than 30,000 LGBT people during the project's lifetime. Services included HIV testing in homes, safe spaces and other settings visited by LGBT people; distribution of condoms and lubricants; HIV prevention information; basic psychosocial counselling; referrals to safe spaces; and linkages with participating health facilities offering a range of clinical services. Many of the activities were delivered by peer educators, well-respected members of the LGBT community whose continuous presence ensured that HIV prevention, testing and treatment services could be offered in a variety of differentiated, non-discriminatory, person-centred ways.

Alongside the service delivery components, the Deep Engagement programme also advocated for government accountability in delivering quality health services to LGBT people and built the capacity of health facilities and local community-based organisations to provide effective, stigma-free health services.

The 'trusted access platform' way of operating was very new in both contexts but, thanks to the efforts of the 15 LGBT-led community groups behind the programme, the holistic approach will now start to be applied as standard in both countries.



We produced a publication describing the results and lessons learned from setting up LGBT trusted access platforms through the Deep Engagement programme.



PARTNERSHIP PROMISE 4: BUILD A SUSTAINABLE FUTURE

RESILIENT COMMUNITY AND HEALTH SYSTEMS FOR UNIVERSAL HEALTH COVERAGE

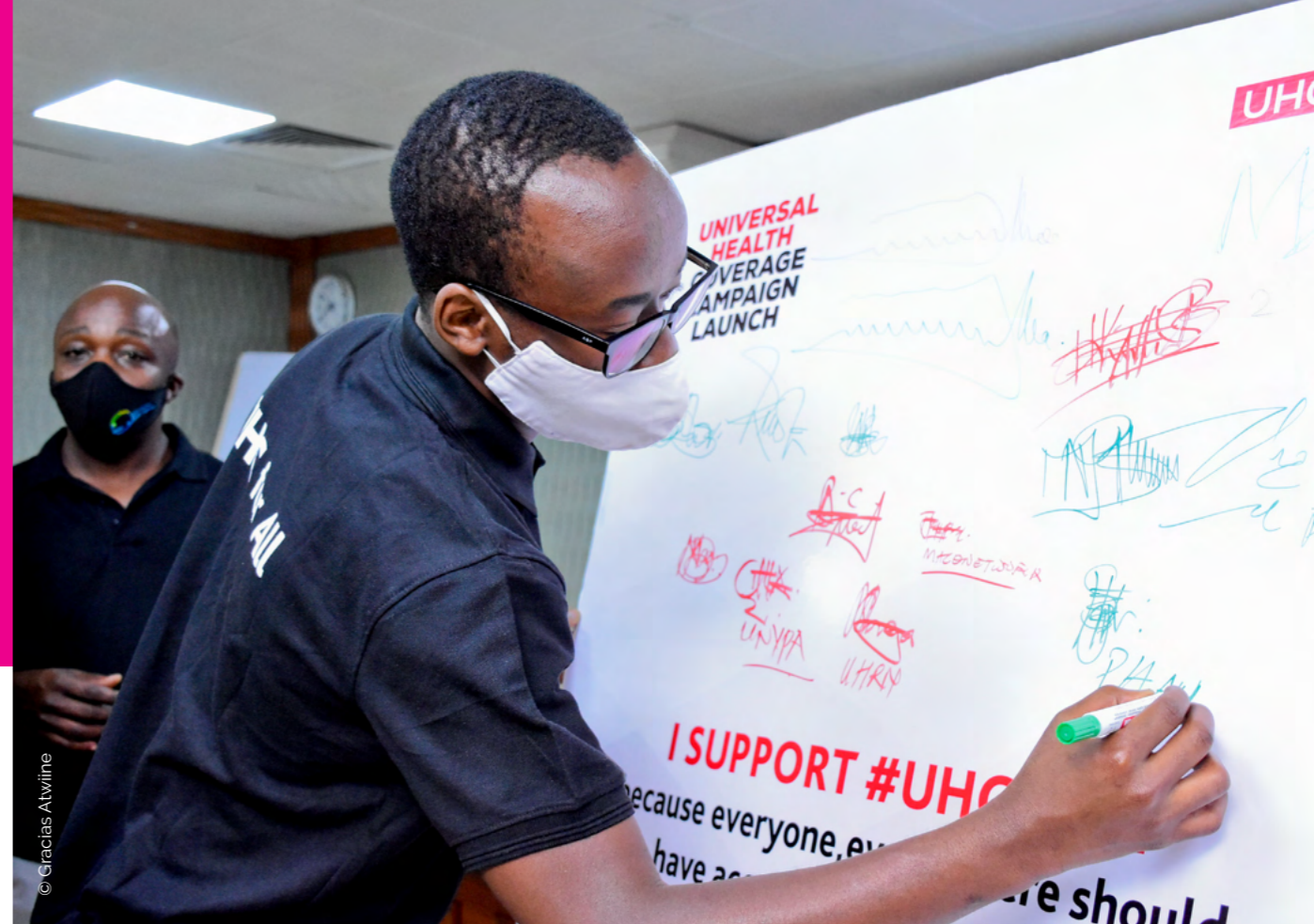
Under this promise, we strengthen community and national health systems and structures to ensure that sustainable, inclusive and evidence-informed HIV prevention, treatment and care services are integral to universal health coverage and social support programmes, with full financing by national governments following transition from donor support. We develop a new generation of leaders and activists who advocate for the right to good health and wellbeing for all and who meaningfully participate in, and lead, the HIV response.

With the advent of COVID-19, ensuring that a community-based HIV response is included in UHC has become more pressing and more under threat than ever. We are seeing shrinking domestic resources across the world as well as a contracting world economy. This is leaving less resources for HIV, and in particular for criminalised populations where structural interventions like working to sensitise law enforcement officials already tend to go unfunded. One very important way to sustain the HIV response – and the gains made to date – is in integrating HIV programmes into the UHC agenda.

COMMUNITIES AND THE UNIVERSAL HEALTH COVERAGE AGENDA

Through our PITCH programme we have supported communities to make their voices heard in key UHC decision-making spaces so that national UHC health plans and policies consider their particular needs and circumstances.

One example of this is in Uganda where, in 2020, advocacy work led by the Uganda Harm Reduction Network (UHRN) contributed to people who inject drugs being included for the first time in a new national definition of key populations,



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Civil society advocates and representatives from the Ministry of Health launch the UHC4ALL campaign in Uganda.



as well as represented on the national Most-At-Risk Populations' steering committee hosted by the Uganda AIDS Commission. This in turn has resulted in an agreement from government to include people who use drugs as a key population in the roll out of UHC.

Also in Uganda, the PITCH partnership implemented a very visible UHC4All online campaign reaching more than 4.5 million Ugandans with core advocacy messages, some of which were retweeted by government. From this, Ugandan PITCH partners received an open invitation to the national UHC consultation process where affected communities have an opportunity to influence both the UHC process and policy environment to ensure that no one is left behind. Additionally, the PITCH partners involved are now connected to the writing team drafting the National Health Insurance Scheme which is an integral part of Uganda's UHC vision.

In Kenya, all 16 PITCH partners were part of research into the implementation of the government's pilot UHC project in four counties. The results informed recommendations to the government and technical agencies on ways to meaningfully engage key populations and vulnerable groups for the successful nationwide rollout of the UHC programme. A toolkit was developed in seven languages to help partners to develop advocacy strategies that integrate rights-based approaches into UHC.

In Ukraine, PITCH partners analysed to what extent the regulatory framework there complies with the objectives

and principles of the Political Declaration on UHC and, together with other civil society actors, developed strong recommendations for changes. These recommendations have contributed to the government's 2030 action plan for HIV, TB and viral hepatitis being pushed through the ratification process, as well as the approval in November 2020 of the 2020–2023 State Strategy for Development of Anti-Tuberculosis Care for the Population.

INCREASING DOMESTIC FINANCING FOR THE COMMUNITY HIV RESPONSE

Equipping communities to track domestic financing is an important component of holding governments to account. With the help of tools like accountability scorecards, civil society can identify gaps in funding for the HIV response and then develop tailored strategies to advocate for them to be covered.

Under PITCH, we worked with 31 community-based organisations in Indonesia, Kenya, Nigeria and Zimbabwe to strengthen their knowledge on health financing and budget advocacy. This included the development of policy briefs and situational analyses to better understand how resources are being allocated. The partners were then able to take part in round table discussions with key decision makers to engage more closely with national and regional processes, thereby widening their sphere of influence.

In Indonesia, several new alliances were created to monitor the budget development processes at local and provincial levels. PITCH partners not only secured an opportunity to participate in the 2021 budget development process, but the Ministry of Health's Director of Infectious Disease Prevention also made a commitment to support the involvement of civil society organisations.

In Zimbabwe, we witnessed a three percent increase in the 2021 national budget allocation to healthcare compared to the previous year, from 10 to 13%. The Parliamentary Portfolio Committee on Budget and Finance acknowledged a submission from PITCH partners calling for increased investment in health. Supported by regional PITCH partner the AIDS and Rights Alliance for Southern Africa (ARASA), the partners had previously convened parliamentarians, the Ministries of Finance and Health, and other civil society organisations to participate in a national dialogue on resource mobilisation for HIV and health.

IMPROVED NATIONAL HEALTH GOVERNANCE AND LEADERSHIP

Frontline AIDS delivers technical assistance to support Global Fund Principal Recipients (PRs) to manage their grants, and to Country Coordinating Mechanisms (CCMs) to strengthen their oversight of Global Fund grants. In 2020, in collaboration with GIZ BACKUP Health, we built the capacity of CCMs and PRs in 17 countries to become more effective in overseeing and managing delivery of resources for HIV programmes.

Most of this work is delivered by consultants, who visit the project country two or three times during a grant reporting cycle and provide remote coaching and mentoring between visits. COVID-19 restrictions, particularly around travel, saw

us rapidly adapt the way we deliver technical assistance, moving to remote online support. In late 2020, we assessed the challenges brought on by this new way of working and developed recommendations on how technical assistance can be effectively delivered in constrained operating environments.²⁸

In spite of these constraints, a total of 48 Global Fund PRs started using the PR Management Dashboard in 2020, with our support. The dashboard is a grant management tool that provides PRs with critical information on their Global Fund grant, such as what percentage of key populations received HIV tests.

We strengthened the oversight committee of 10 CCMs during the course of 2020. The oversight committee provides CCM members with a strategic view of key financial, programmatic and management aspects of grants along with actionable recommendations. CCM members then use this information for discussion and evidence-based decision making. This role is key in ensuring that Global Fund investments are efficiently managed to achieve the expected outcomes in response to HIV, TB and malaria.



Learning video from the health financing and budget advocacy training in the PITCH programme.

²⁸ Delivering technical assistance in the time of COVID-19



SAFEGUARDING THE HIV RESPONSE DURING TRANSITION AWAY FROM THE GLOBAL FUND

Ukraine's transition since 2018 from international donor funding to domestically funded HIV prevention, care and support programmes is largely seen as a positive step, as governments must take responsibility for the health and wellbeing of their citizens – including the most marginalised. But there have also been many challenges. With support from PITCH, community advocates and civil society organisations are ensuring that their voice and influence are as vital as ever.

PITCH partners in Ukraine have been paving the way for marginalised communities to have a say in decisions affecting their lives, and access to the services that they need after the Global Fund exits Ukraine and the government assumes responsibility for the HIV programmes.

A first significant advocacy achievement was to ensure that people who use drugs (including women), sex workers, men who have sex with men, prisoners, transgender people and women living with HIV were all represented on the country coordinating mechanism (CCM).

The next achievement was getting community representatives on the relevant sub-national decision-making bodies. Many important decisions relating to health services are taken at regional (oblast) or municipal level, which is where a significant amount of funding for health services comes from. The representatives were trained how to make best use of these platforms to push

their communities' agenda forward. This included building their capacity to collect, analyse and present data on human rights violations and incidences of discrimination at the hands of law enforcement officials to be able to bring evidence-based arguments to the forums. Training was provided on working with the media, public speaking and how to cement partnerships between different community groups, as well as with coalitions of NGOs, UN agencies, international organisations and government bodies.

The transition away from Global Fund funding has only recently started and is likely to be a long process that could last several years. There are lots of challenges still to come, including changes to the legal and policy environment, and procurement, that will affect civil society organisations delivering services to marginalised people. One key issue is that the government has only agreed to fund a basic package of services - out of WHO's nine recommended essential services for people who inject drugs, for example, the state budget only funds four. The others are currently still covered by the Global Fund.

An important milestone in 2020 was when the national health service started to pay not only for procurement of medication for OAT, but also for other interventions such as psychological and social support. The level of funding for this additional support is set to more than double in 2021.

ACHIEVEMENT OF PROGRESS MARKERS PROMISE 4

Action 9 Community Systems results:

We have made some progress towards 43% of our expect to see, 63% of our like to see and 75% of our love to see progress markers



Action 10 Developing Leaders results:

We have made some progress towards 25% of our expect to see progress markers. Due to COVID-19, this action was deprioritised in 2020.



PROGRESS TOWARDS THE GLOBAL PLAN OF ACTION



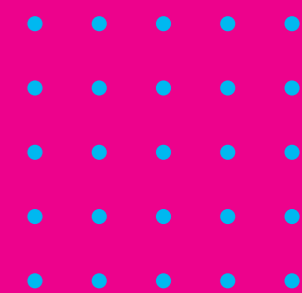
Our results framework helps us to monitor the progress made by the Charity with its partners towards the Global Plan of Action, the strategy that drives the work of the Partnership. We have a set of progress markers for each action that help define the type and level of change we want to achieve.

Overall, 29% of changes we expect to see, and 15% of changes we would like to see across the Global Plan of Action (2020 to 2025) have already been fully achieved in the first year of the Plan. We are making progress towards more than two thirds of *our expect to see* and half of our

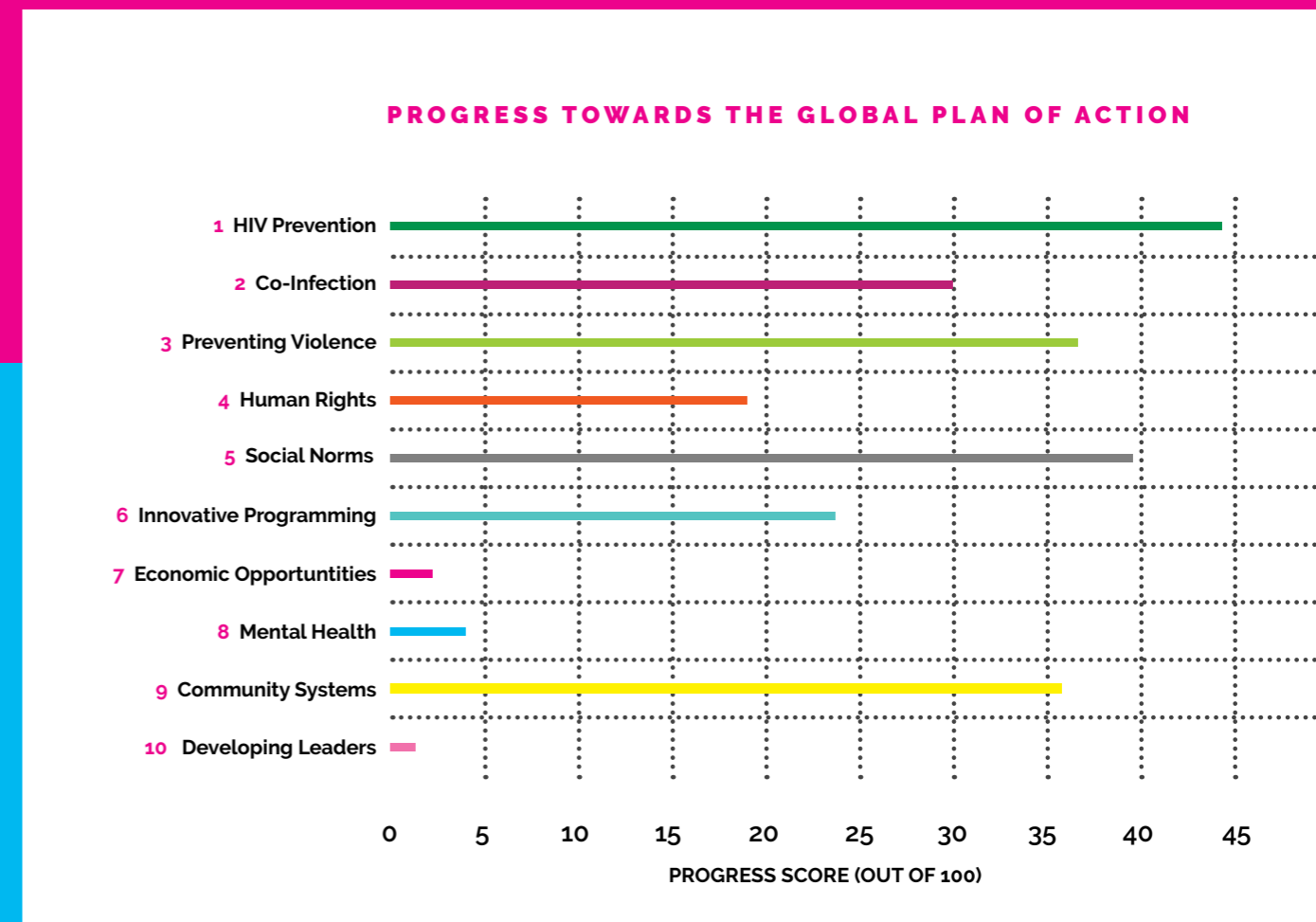
like to see progress markers. The results framework target is to have achieved all *expect to see*, and 50% of *like to see* progress markers by 2023. The data therefore suggests that we are currently on track, despite 2020 being such a challenging year and the first year of the new strategy.



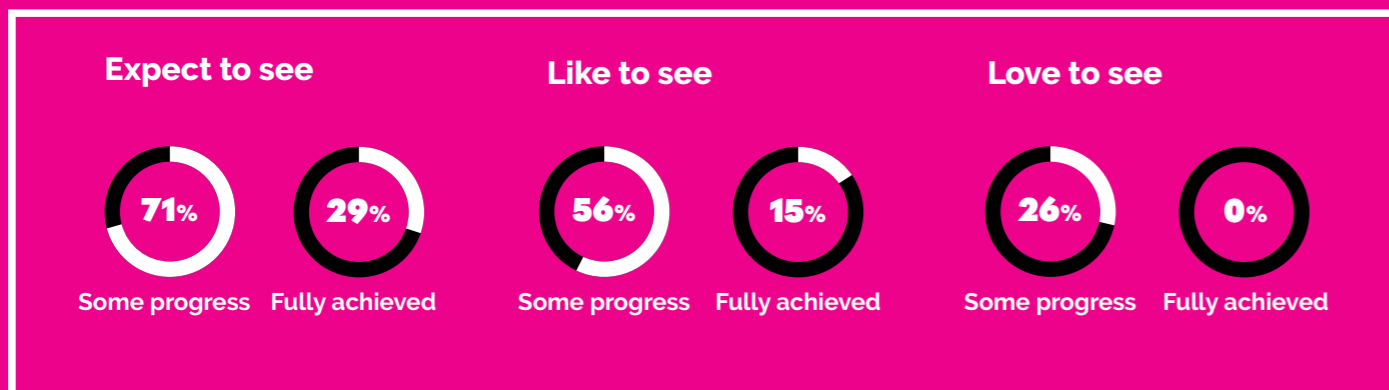
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The chart below quantifies the progress made.



ACHIEVEMENT OF PROGRESS MARKERS (2020-2023)



Actions on HIV prevention, preventing violence, social norms and community systems have made the most progress towards their intended outcomes. Actions on economic opportunities, mental health and developing leaders have further to travel.

After just one year, we would not expect to fully achieve any of our *love to see* progress markers. That we have some evidence of progress being made towards them is a cause for celebration. Actions on HIV prevention, coinfections, human rights, social norms, innovative programming and community systems have reported evidence of early signs that some of the markers we would *love to see* are making progress (albeit in limited numbers/contexts). These demonstrate transformational change among social actors.

Where no or low progress has been reported, we now need to review where this is due to the progress marker being inappropriate for the action due to changes in the context, a different focus for the action being agreed, or whether more resources or a different strategy are required. For example, our innovative programming

action had further to travel in defining what is meant by innovation, and the focus of the work. We now find that more of the progress markers are less relevant so need reviewing.

At the start of 2020, we had identified actions 1 (Prevention), 6 (Innovative Programming), and 9 (Community Systems) as priorities, and they remained our primary focus throughout the year. With the onset of COVID-19, actions 2 (Coinfection), 3 (Preventing Violence), 4 (Human Rights) and 5 (Social Norms) also emerged as critically important in relation to the emerging primary and secondary impacts of the new pandemic. Actions 7 (Economic Opportunities) and 8 (Mental Health) were recognised as important, but because we didn't have significant resources allocated, they were not prioritised in 2020. However, there are still examples of progress, such as increasing economic opportunities for the most marginalised through the READY+ and SRHR Umbrella programmes and the huge efforts that have gone into providing livelihood support and basic food security that were needed due to COVID-19 across the partnership.

BLACK LIVES MATTER AND DECOLONISING DEVELOPMENT

The global Black Lives Matter movement has inevitably brought to the fore the need for all of us to address racism in our personal lives and workspaces. As a progressive learning organisation, Frontline AIDS is committed to addressing racism in its workplaces and across the partnership by ensuring that racial equality is prioritised as a lens when looking at marginalisation, alongside gender, HIV status, sexual orientation, and drug use.

Our Black and people of colour employees created a safe space group to discuss issues of racial equality, share experiences and support one another. Our Black and people of colour employees' voices will be critical in informing any change process that we engage in, and we have established platforms to listen to them.

We have also developed a roadmap towards becoming an anti-racist organisation which is being implemented over the next two years. We have embedded the principle of distributed leadership in our Global Plan of Action and are in conversations with peer organisations and global partners (including donors) about the steps we will take to help decolonise development.

WE COMMIT TO BECOMING AN ANTI-RACIST ORGANISATION



OUR PEOPLE AND CULTURE



Frontline AIDS is committed to creating a workplace culture where individual and collective action can make the difference, and where staff can succeed in a safe and respectful working environment.

We are a community of just over 100 staff. Most are based in our offices in the UK and South Africa, with a small number of remote workers and a programme management unit based in Lebanon.

Following a sudden high voluntary turnover in 2019, we embarked on a process to transform our working culture. Informed by staff feedback, we laid the foundations for the following changes, which we aim to implement by 2022:

- define a positive culture and values to inspire staff to succeed, including a set of behaviours that will guide us in living our values and building the culture we want
- drive a sense of urgency and focus on how everyone can make an active contribution to the Global Plan of Action

- build a high-performing leadership team and a cohort of highly capable managers/leaders who role model behaviours that can drive the culture change
- demonstrate that we care about our staff by practising honest, open communication and ensuring that everyone feels valued and rewarded for the work they do

Despite the shock of COVID-19, we made good progress in this area in 2020. We defined our dream culture, adopted a new cultural philosophy (Action Makes the Difference) and co-created our new organisational values [see diagram]. We also created a new behaviour framework to guide what we expect from one another every day. Finally, we offered staff a comprehensive set of wellbeing and financial support measures to limit the effects of the pandemic.

However, we fully recognise that we still need to work hard to create an environment where we are living our values and building the culture we want.

LEARNING AND REFLECTION

Our biggest learning in 2020 was that as humans we have a large capacity to adapt to new situations and environments presented by COVID-19. The *new normal* presented both challenges and opportunities. The pandemic accelerated our use of technology in a way that we never thought would be possible in a period of 12 months, and intensified the need for us to adapt to the new world we found ourselves in.



LOOKING AFTER OUR STAFF

COVID-19 has brought increased pressure on staff, including challenges related to illness, loss of loved ones, additional childcare responsibilities, working from home, and a high demand for virtual meetings, all of which – coupled with the general experience of living through a global pandemic – has contributed to mental exhaustion for many. We have been inspired by the resilience and tenacity of our staff to stay on course and have put in place a range of measures to help them including financial support, flexible working, assistance to purchase homeworking equipment and access to mental health support.

SUSTAINING THE HIV RESPONSE

The COVID-19 pandemic has had a significant impact on the environment in which Frontline AIDS and the partnership operates. The increased vulnerability of marginalised people has made sustained health and livelihoods even harder to attain, and a holistic approach to people's needs even more important. The focus of many donors and governments has shifted towards the COVID-19 response and away from other public health crises, including the HIV epidemic. COVID-19 may lead to a renewed focus on strengthening health systems and universal health coverage – both an opportunity and a challenge for the HIV response (as outlined in the Partnership Promise 4 section). We recognise that we will need to be increasingly both agile and tenacious, ensuring that we are well-positioned to respond to the changing landscape presented by the COVID-19 pandemic.



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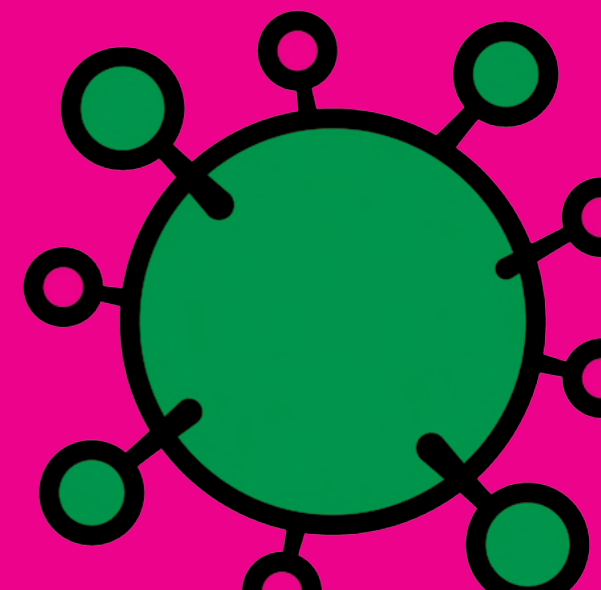
AN ONLINE WORLD

As a result of lockdowns and other restrictions on movement, global influencing spaces such as AIDS 2020 all moved online. This has had pros and cons for us and our partners. It has improved reach and inclusion as people who wouldn't ordinarily have been able to travel were able to attend. At the same time, online events have reduced interactivity and opportunities for collaboration and creativity and are potentially less impactful.

We are confronted by the fact that the pandemic exacerbates inequalities that already exist but at the same time has brought them to the surface. The digital divide became more apparent, with some of our partners in low- and middle-income countries less equipped for home working due to lack of access to technology. At community level, remote online working is sometimes not possible as not everyone has access to phones, data or even electricity.

COVID-19 AND MARGINALISED COMMUNITIES

Throughout 2020, marginalised communities have been at the forefront of the COVID-19 response, as demonstrated by many of the examples already highlighted in this report. The world has seen how crucial communities are in responding to a health crisis, and we now have an opportunity to leverage that increased recognition. A key area of concern going into 2021 will be to ensure that these same marginalised communities benefit from an equitable roll out and distribution of COVID-19 vaccines and can plan for the COVID-19 recovery phase.



PLANS FOR 2021

REIMAGINING THE FUTURE

It is now clear that COVID-19 is not a temporary detour in our work. Its far-reaching impacts will inevitably change the way we work now and in the future. The mental health, economic and social impacts of this crisis are immense and will only intensify in the years to come, as will the consequences for political and human rights. In 2020, our organisation successfully weathered the storm of COVID-19 by being agile and adaptive at a pace we never thought was possible. From this, we remain optimistic that, with the new year, new opportunities will emerge and we must be ready to embrace them fully.

We remain committed to delivering on our mission by making the necessary adjustments to our operating model in order to move towards one that is resilient yet flexible enough to withstand future epidemics and the changing funding landscape. Our mission (ending AIDS for everyone, everywhere) remains as important as ever, but we will need to adapt the Global Plan of Action to reflect the impact of COVID-19 on the HIV response and incorporate the post-pandemic recovery phase. The future of the HIV response will largely depend on demonstrating that investing in community responses to HIV is also investing and preparing for other pandemics above and beyond coronavirus. For that, we will need a next generation of HIV programmes and actors that can quickly adapt and reposition to respond to new threats and epidemics.



Doctor Sebastian Benítez from Frontline AIDS partner Kimirina leads a meditation session for sex workers in Quito, Ecuador, where they also offer free access to COVID-19 tests and personal protective equipment.



OUR 2021 PRIORITIES

As in 2020, we will work this year to continue shining a spotlight on HIV, advocate for keeping HIV on the agenda, sustain past gains and fighting back for prevention.

The overall goal is to keep our mission intact and address COVID-19 as a co-infection, just as we do with HIV and TB. We will continue to focus on the countries most affected by both HIV and COVID-19. Frontline AIDS partners that have expressed an interest and commitment to work with us on specific actions in the Global Plan of Action will remain integral to our response, and we will engage with new partners where necessary so that we are best positioned to contribute towards the achievement of our goals. Our work will continue to be aligned to the 10 actions in the Global Plan of Action, mitigating against the primary and secondary impacts of HIV/TB/COVID-19 infections, and helping to sustain the HIV and TB responses during and after the COVID-19 crisis. It will target the most vulnerable and marginalised communities in countries most affected by HIV and in countries with emerging epidemics. We will maintain our focus on protecting the rights and dignity of the most marginalised by upholding our support of sustainable community systems and structures that are vital for the HIV response, and by linking local and national communities to global responses for shared responsibility.

In 2021, the three actions identified as priorities for Frontline AIDS will remain:

- **Action 1** - Improve access to comprehensive HIV prevention
- **Action 6** - Innovate, evidence, and promote tailored, sustainable, and inclusive prevention, treatment, and care programmes
- **Action 9** - Strengthen community and national health systems and structures

Critically, these actions will be layered and interlinked with COVID-19, climate change, economic empowerment and mental health issues that are emerging as global priorities. They will consider the primary and secondary impacts of COVID-19 and are in line with Action 7 (Economic opportunities for people living with HIV) and Action 8 (Mental health services for people living with HIV) in the Global Plan of Action.

TRANSFORMING OUR OPERATING MODEL

In 2021, in response to the COVID-19 pandemic, and with a new chair and a renewed board of trustees, we continue our process of transformation at Frontline AIDS as we seek to become the best organisation we can be and to maximise our impact for marginalised people most affected by HIV.

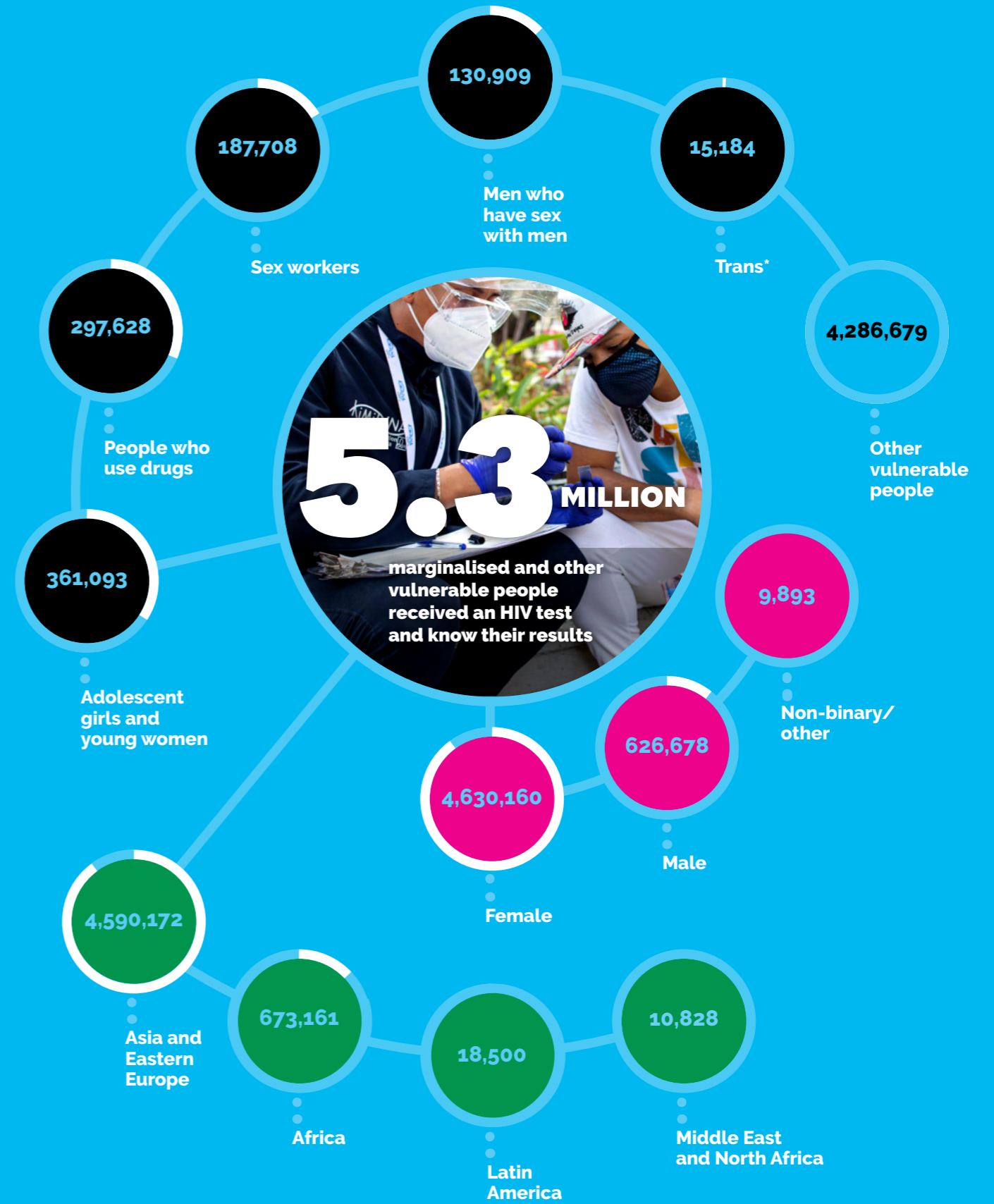
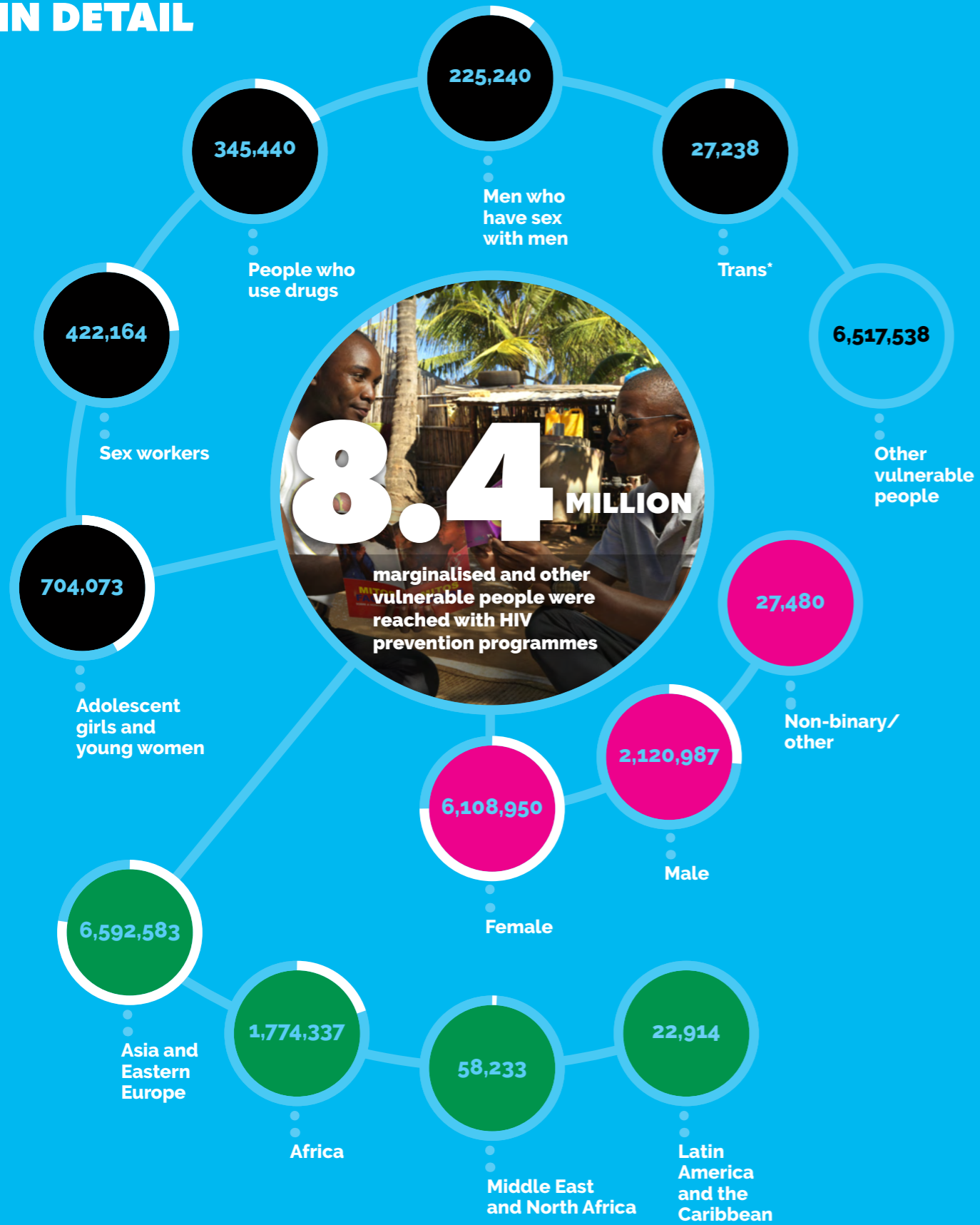
We laid the foundations in 2020 for the following changes which we aim to have fully implemented by 2022:

- be clear about our value proposition in terms of the role that we play in advancing the Global Plan of Action and convening the global partnership. Use this to create a renewed sense of purpose among staff, and a better understanding of the skills we require and definition of job roles and responsibilities
- continue to develop and invest in the Frontline AIDS partnership to lead and drive collaborative efforts in advocacy, programming and technical leadership to implement the Global Plan of Action
- ensure we are better positioned to listen to, and respond to, changes in our operating environment and the needs of the communities we seek to support. COVID-19 taught us to be adaptive and innovative, and we must continue to embrace change for the possibilities and impact that it can bring
- nurture a fresh, positive culture by embedding the new values and behaviours that will help us to become a better place to work. Ensure these values are reflected in the experience of staff when they are at work
- create an environment where poor behaviour will not be tolerated and where staff feel safe to raise concerns
- understand and tackle some of the root causes of diversity and inclusion issues at Frontline AIDS by implementing our roadmap to becoming an anti-racist organisation
- continue to invest in our digital platforms to increase efficiency and share knowledge and expertise across the partnership
- shape a leadership team that role models the behaviours that will drive the culture change required. The team will embrace 'adaptive' ways of working, demonstrate greater accountability, and show a commitment to distributed leadership across the organisation and across the global partnership
- recognise the huge challenges presented after a year of living with COVID-19. Continue to demonstrate that we care about our staff through open communication and by valuing the work that they do

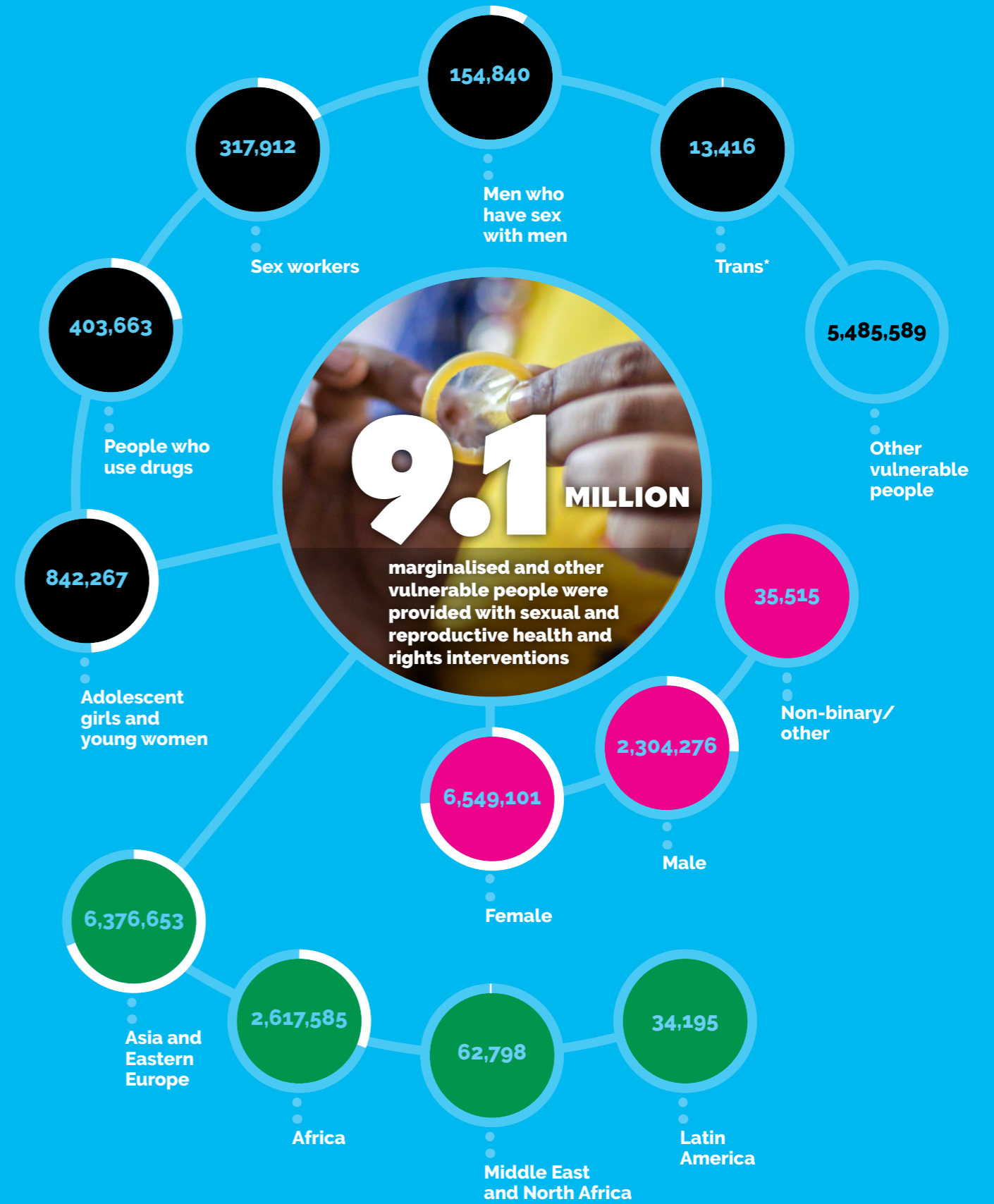
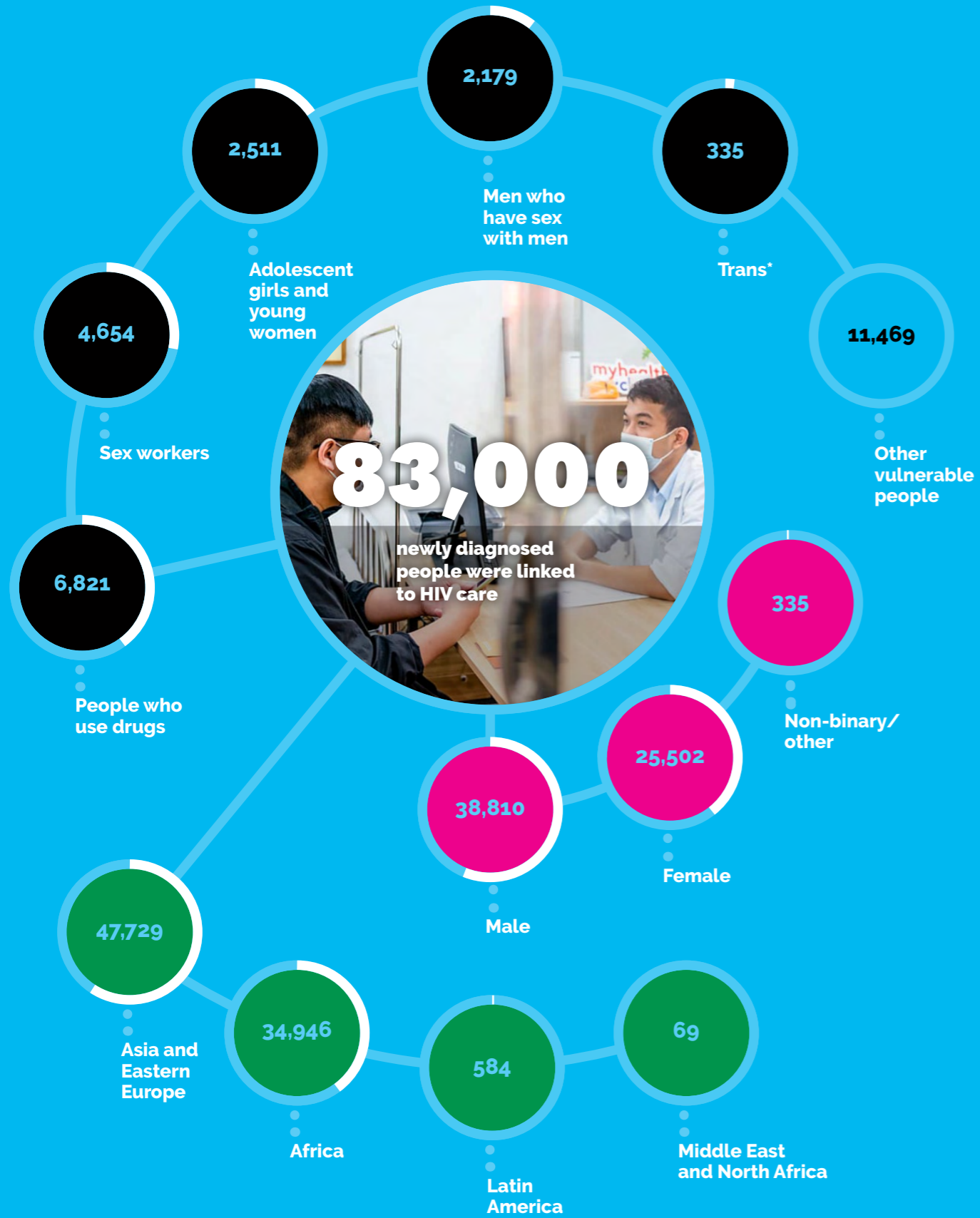


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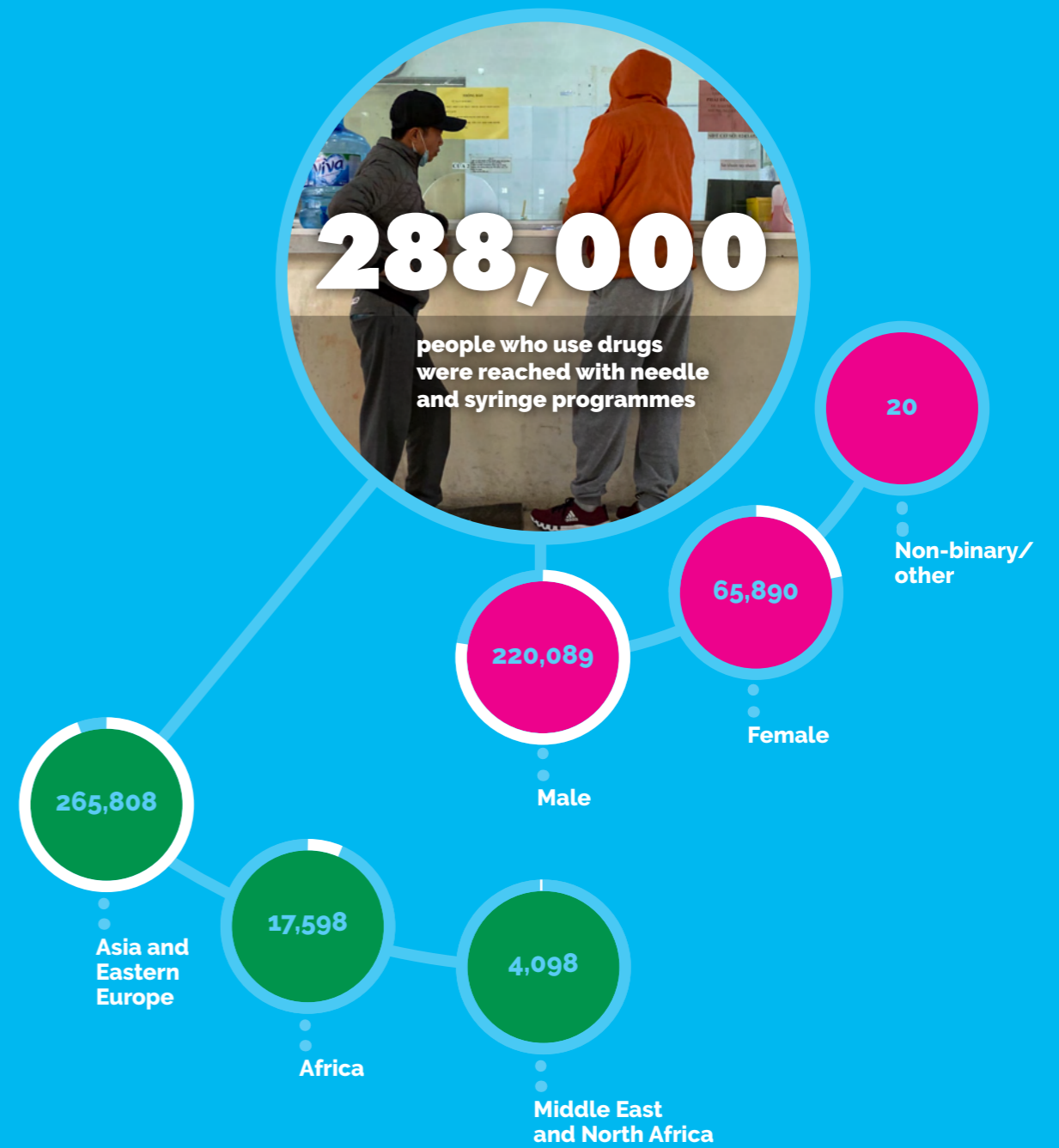
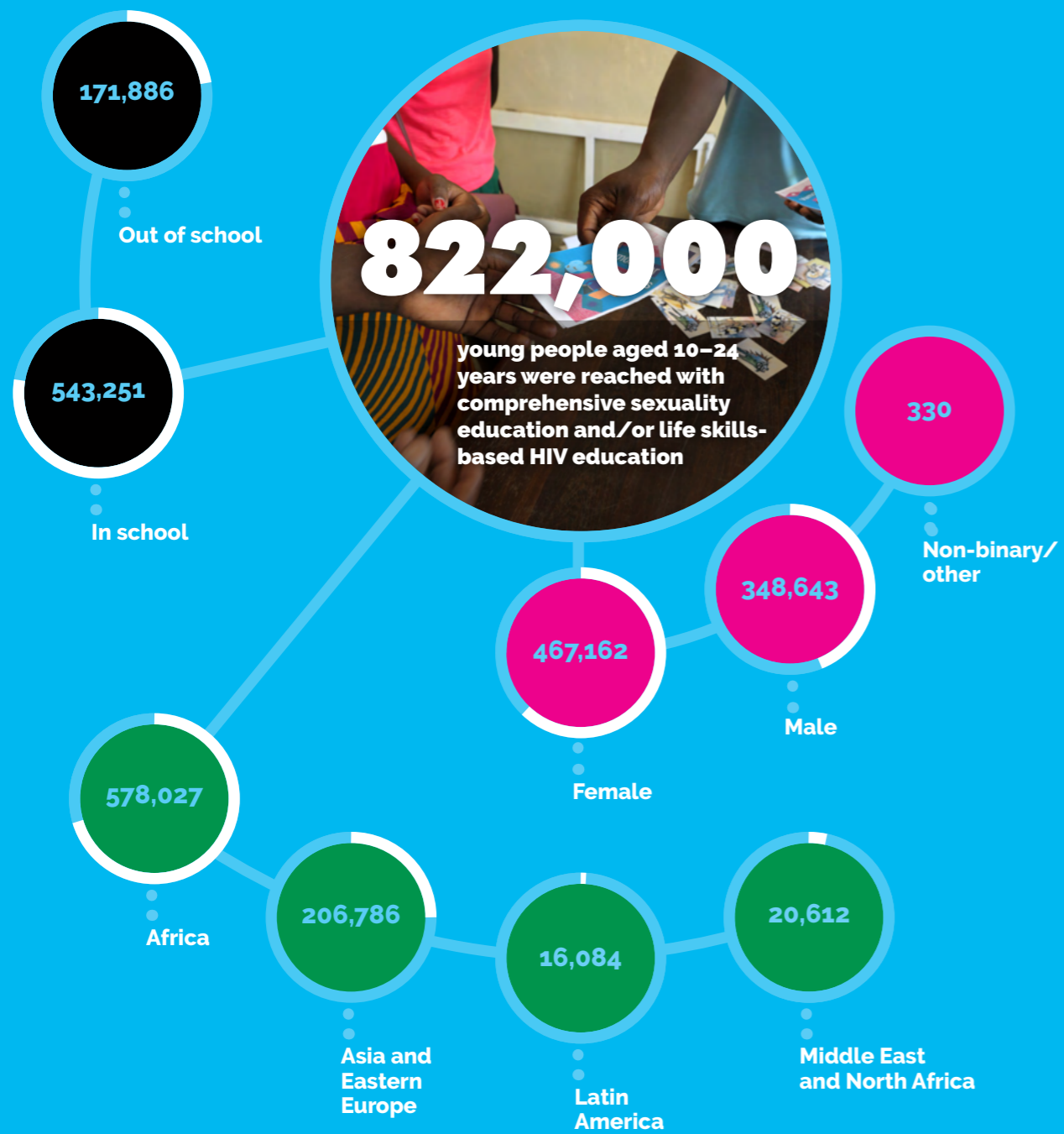
GLOBAL PARTNERSHIP FOOTPRINT IN DETAIL



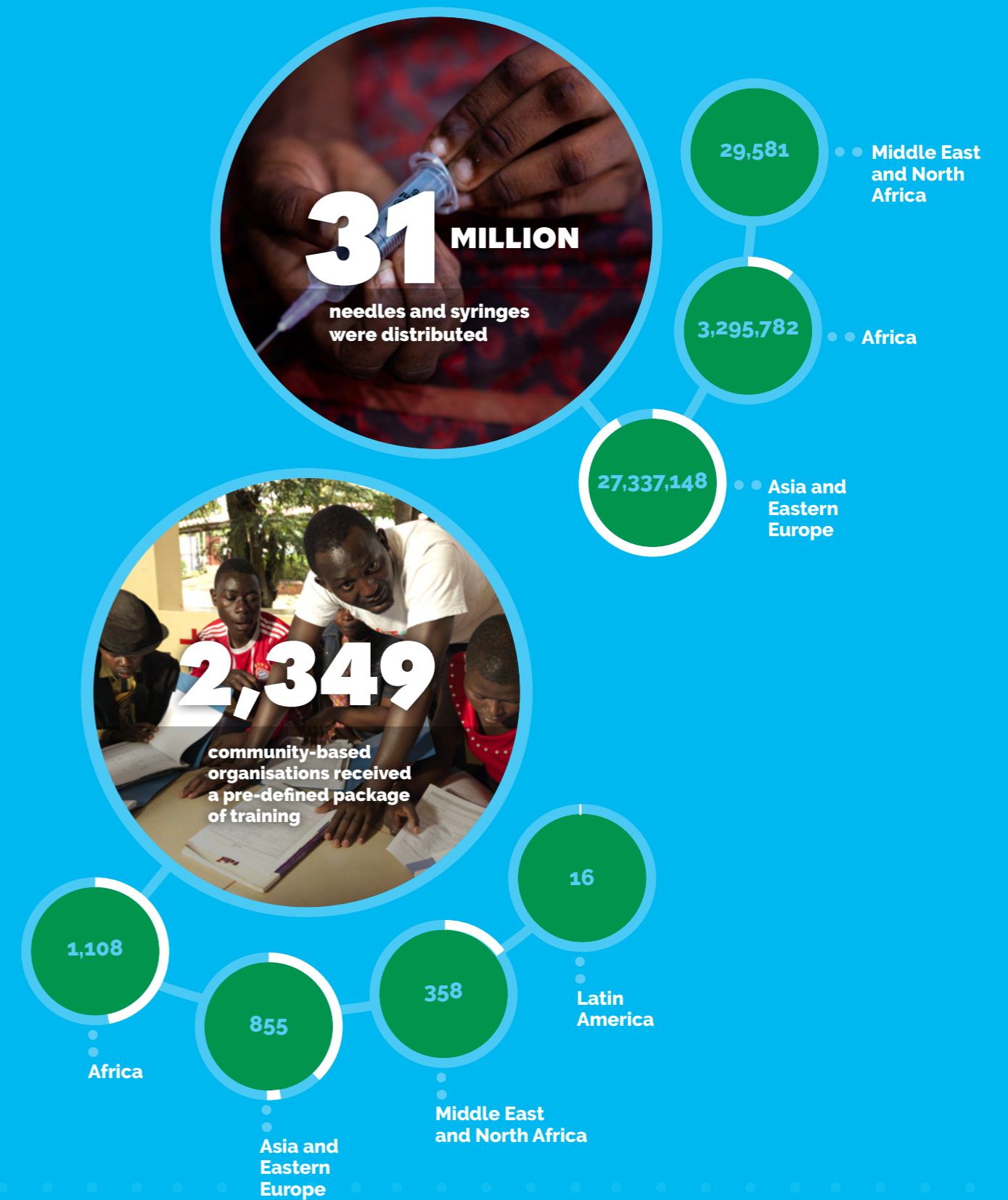
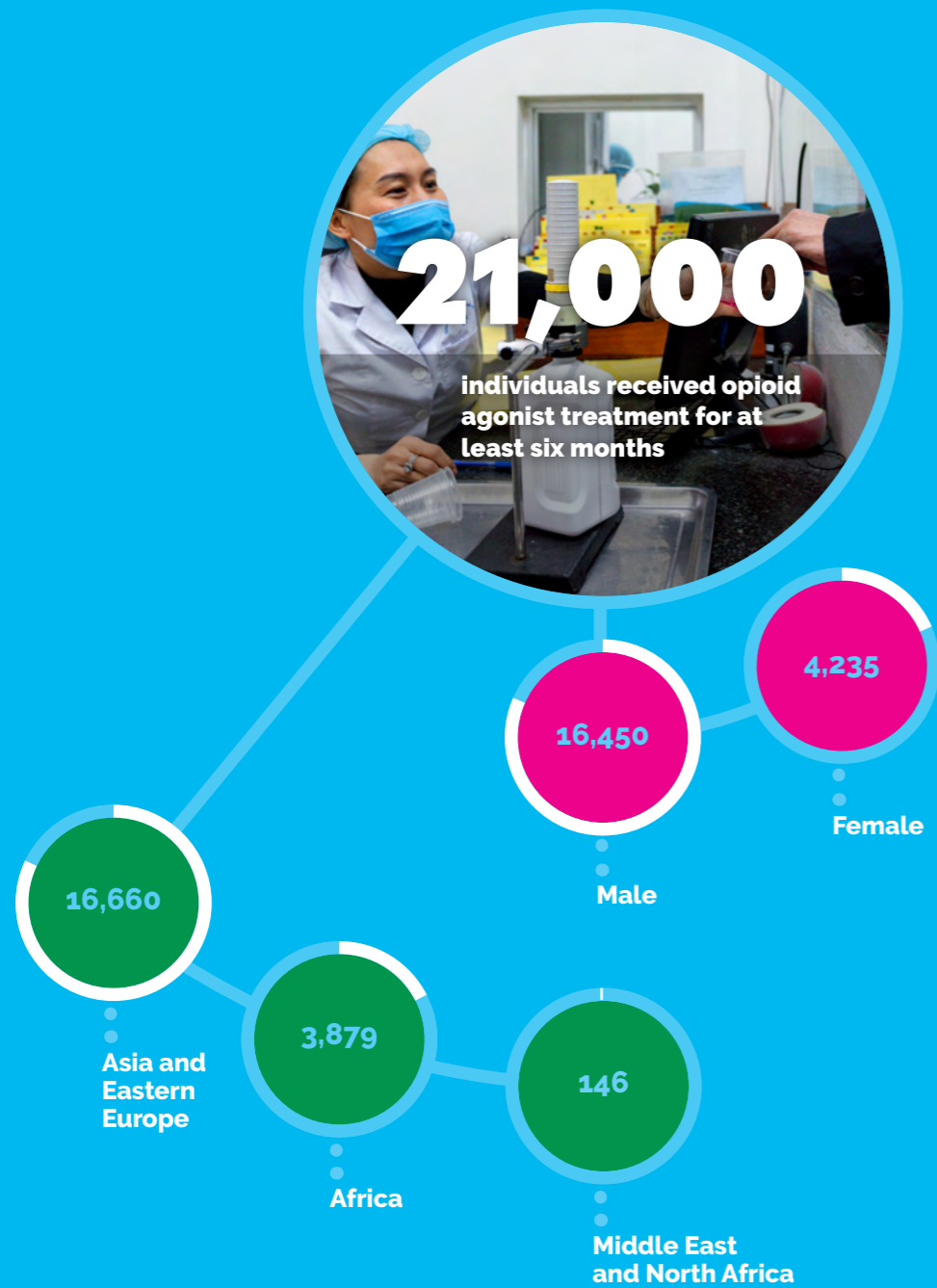
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FINANCIAL REVIEW

COMMENTARY ON THE CHARITY'S FINANCIAL RESULTS FOR THE YEAR

This section is a commentary on the financial statements on pages 61–79, which report the financial results and position of the Charity. The expenditure of Frontline AIDS partners is only included in these financial statements to the extent that the funding was channelled through the Charity.

The Charity had a strong financial year delivering on the Global Plan of Action, closing the year with total income of \$24.2m and a surplus of \$0.4m. At 31 December 2020, the Charity held \$7.9m of free reserves available to ensure future sustainability and support important strategic work as the Charity continues to deliver upon its strategy.

The Charity delivered strongly on its programmatic work, which was reflected in its restricted income and expenditure levels and in the performance against its programmatic targets. Frontline AIDS is positioned well to continue this strong programmatic delivery into 2020.

BALANCE SHEET AND CASH FLOW

The balance sheet and the cash flow statement show cash and cash equivalents decreasing by \$5.4 million from 2019 to 2020. The decrease represents the utilisation of donor funds that were received in advance, in the delivery of Frontline AIDS' programme work. The Charity's cash position continues to remain healthy at the end of 2020, with total cash and cash equivalents held of \$12.3 million. Of this total cash balance, \$2 million was held in short term treasury deposits with a maturity date of 12 months or less. The remainder of cash was held as operating cash.

Income of \$5.2 million was deferred at year end. The largest deferrals of income were \$1.9m on the SRHR Umbrella programme, which is funded by the Government of Sweden (Sida), and \$1.5m for the Global Fund-funded programme in the MENA region. It is forecast that this deferred income will be used in full in 2021.

FINANCIAL INSTRUMENTS AND FOREIGN EXCHANGE RISK

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

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

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

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

RESERVES POLICY

The Charity sets its reserves policy to meet the organisation's financial objectives and sufficiently safeguard the Charity's financial position. The Trustees have considered the reserves levels of the Charity in light of COVID-19 and are comfortable that the level of reserves held is appropriate given the additional risks brought about by the pandemic.

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

- **to provide working capital for overseas operations:** the Charity normally pays grants to its partners in advance of planned activity. However, the Charity's own restricted funding from its donors can be paid in arrears. Therefore, the working capital needs of its overseas operations may need to be met from the Charity's unrestricted reserves.
- **to cover for a shortfall in funding for core costs:** the salaries and running costs of the Charity are covered by unrestricted funding which comes from the Dutch and Swedish governments and overhead contributions from the Charity's restricted programmes, funded by a number of other major donors. If any of this funding were to be delayed, the Charity would need a buffer of unrestricted reserves to pay core costs in the meantime. If unrestricted funding were discontinued or significantly reduced, the Charity would need unrestricted reserves to fund restructuring and redundancy costs. The target level of this element of unrestricted reserves is three months of the Charity's core costs.
- **to cover unbudgeted costs incurred by partner organisations:** the Frontline AIDS global partnership includes 14 strategic partners of the Charity and 48 associate organisations worldwide, so it is normal that from time to time there will be emergencies or unanticipated costs that the Charity will want to support. There may not be sufficient contingency within a single year's budget, so to be able to respond to emergencies the Charity needs a contingency fund within unrestricted reserves.

The three requirements above are met by the General Fund. The target level for the first two is variable according to the values and the cash flow patterns of the budgets for the year, so the overall target level for the General Fund is reassessed annually. Based on budgets for 2021, the target minimum level for the General Fund is \$4.8 million. On 31 December 2020, the Charity held reserves of \$4.8m in its General Fund, meeting the agreed minimum target.

In addition to the General Fund, the Trustees maintain a Programme Designated Reserve. This reserve account is maintained to fund important strategic interventions that the Charity is delivering as part of its strategy. The balance of this account on 31 December 2020 was \$2.5 million and these reserve funds will be utilised to support the Charity's strategy in 2021. Together, the General Fund and the Programme Designated Reserve make up the Charity's free reserves.

Separate unrestricted reserves are needed for the following purposes:

- **to cover the balance of funds invested in fixed assets:** the Charity's fixed assets have been acquired using unrestricted funds. The net book value of fixed assets is held in a separate reserve to reflect the fact that this part of the Charity's reserves is not readily realisable to finance any other activity or obligation. On 31 December 2020, the balance of this reserve fund was \$12,000. During 2020, the Charity capitalised IT equipment purchased in the year. These fixed assets will be depreciated over their remaining useful life, with the depreciation allocated against this fund.
- **to cover for foreign exchange losses:** Currency markets continue to be volatile and, with major income and expenditure streams in over ten different currencies, the Charity is exposed to significant foreign exchange risk. Steps are taken to hedge against that risk in line with the foreign exchange risk policy set out above, but it is still prudent to retain a minimum balance in the Exchange Rate Revaluation Reserve to cover unhedged foreign exchange losses. The target minimum value of the reserve is \$0.5 million. On 31 December 2020, the balance on this reserve fund was \$0.5 million.

On 31 December 2020, the total funds held by the Charity amounted to \$7.9 million.

LIQUIDITY AND INTEREST RATE RISK

The Trustees monitor the liquidity and cash flow risk of the Charity carefully. Cash flow is examined by the Trustees on a regular basis and action is taken as appropriate. The Charity did not need an overdraft in 2020 and will not need one in 2021. There are no long-term borrowings, so the Charity is not exposed to interest rate risk.

INVESTMENT POLICY AND OBJECTIVES

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

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

During the course of 2020, interest earned on investments totalled \$81,000 (2019: \$241,000). The lower interest earned compared with the prior year was due to the cutting of interest rates by central banks in response to the COVID-19 pandemic, which in turn affected the rates the Charity was able to achieve through the financial institutions it holds accounts and treasury deposits with. The objectives of the policy are to generate interest on the Charity's GBP, USD and EUR bank balances equal to the Bank of England, Federal Reserve and European Central Bank base rates. The Charity met this target in 2020.

PERFORMANCE OF THE CHARITY'S FUNDRAISING ACTIVITIES

In terms of reaching financial targets, the financial year 2020 was another strong period with a number of significant new funding agreements secured. Success has been achieved against the background of a challenging external donor environment where the shape and focus of Official Development Assistance (ODA) funding continues to evolve. The funding secured will help the Charity meet its financial objectives for the coming years and enable important charitable and programmatic work to continue.

In the financial year 2020, the Charity did not undertake any material fundraising activities with members of the public. All material funding secured was received from institutional donors, trusts and foundations. The Charity did not pay any third party or agency to undertake material fundraising activities on its behalf and received no complaints during the course of the year regarding any fundraising activities. The Charity and its Trustees are fully aware of the requirements and duties set out in the Charities (Protection and Social Investment) Act 2016 with respect to fundraising activities and are focused on ensuring any future fundraising activities are fully compliant.

PRINCIPAL RISKS AND UNCERTAINTIES

The Trustees have ultimate responsibility for identification of the risks to which the Charity is exposed. The risk management framework approved by the Trustees includes the following measures:

- The Finance and Audit Committee (FAC) reviews the organisational risk register at its bi-annual meetings, assesses the risks facing the Charity and the measures put in place to mitigate them, and reports its findings to the Board of Trustees.
- Critical risks are monitored on an ongoing basis by the Programme Management Board (PMB), while the Senior Management Team (SMT) carries out a monthly review of the organisational risk register. The Executive Director regularly updates the Chair of the FAC on any significant new risks or other changes to the register.
- Risk management is embedded across the organisation through use of an online integrated system (Salesforce) to which all staff have access. Risks raised on the online system are monitored in 'real time', reviewed by senior staff, and inform the organisational risk register.
- The internal audit team carries out a programme of audits across all operations and activities based on an annual internal audit plan approved by the FAC.

The following principal strategic risks and uncertainties have been identified and the management actions relating to them are subject to regular review by the FAC.

RISK (RISK TYPE)	MANAGEMENT ACTIONS
<p>FUNDING (STRATEGIC) Frontline AIDS is unable to mobilise the necessary resources to sustain its current level of programming due to global recession and also to donor priorities shifting to COVID-19 responses.</p>	<ul style="list-style-type: none"> ▶ Finalise the new 2021-2025 income strategy, with clear income targets and clear strategies to sustain the existing funding base, attract new income, and diversify funding sources. ▶ Ensure a more proactive approach to fundraising, shifting focus, capacities and investments to generating institutional and programmatic funding including a focus on proactive innovation in our programmes and approaches to attract funding. ▶ Engage resources to explore opportunities and entry points for positioning in the US context. ▶ Develop a specific framework on the intersectionality of HIV and COVID-19.
<p>RELEVANCE (STRATEGIC) Frontline AIDS fails to demonstrate and sustain its relevance and value-add in a context overshadowed by COVID-19, thereby losing its strategic importance in the HIV response and on matters of human rights.</p>	<ul style="list-style-type: none"> ▶ The Frontline AIDS Operational Plan 2021 has been reviewed in light of the continuing impact of the coronavirus pandemic. The Plan continues to guide the Charity's operations as we reassess our relevance and demonstrate value-add within the context of COVID-19. ▶ A community of practices on COVID-19 has been developed that will keep Frontline AIDS in close communication with partners. Support to partners to fight both HIV and COVID-19 will ensure that partners continue to value the role that Frontline AIDS can play.
<p>PEOPLE (OPERATIONAL) The uncertainty and complexity of a wide range of workforce and people management issues adversely affect the Charity's ability to meet its strategic and operational goals.</p>	<ul style="list-style-type: none"> ▶ Revisit the Workforce Strategy in the context of the wider organisational change process. ▶ Implement recommendations of HR audit.
<p>SAFEGUARDING (OPERATIONAL) The Charity is unable to provide absolute assurance that the moral leadership, the systems, the culture and the transparency that are needed to fully protect vulnerable people are in place.</p>	<ul style="list-style-type: none"> ▶ Implement recommendations of the internal audit report with particular focus on safe programmes. ▶ A new staff role has been created with dedicated resources to lead on the response to the recommendations of the safeguarding audit.
<p>CHANGE PROCESS 2021 (OPERATIONAL) The change process currently being undertaken presents multiple risks on a strategic, partnership, operational and reputational level. These risks are compounded by the short timeframe and need to work within COVID-19 operational constraints.</p>	<ul style="list-style-type: none"> ▶ As a cross-cutting hazard, a detailed risk assessment has been developed that covers all risk areas (including workforce planning, strategy, programme delivery and relevance) and that captures the specific risk mitigation actions, risk owners and timelines proposed.

STRUCTURE, GOVERNANCE AND MANAGEMENT

INTRODUCTION

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

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

the advancement of health throughout the world, particularly in relation to HIV and to sexual and reproductive health

the promotion of the effective use of charitable resources by civil society organisations advancing health, particularly in relation to HIV and to sexual and reproductive health

the promotion of human rights

the relief of poverty or other charitable need among people affected by HIV

the promotion of equality and diversity by the elimination of stigma and discrimination in relation to people affected by HIV.

PARTNERSHIP MODEL

The Charity functions as the coordinating body of the Frontline AIDS partnership, a multidirectional partnership that operates at global, national and local levels. The new partnership model, endorsed by the Charity's Board in May 2019, develops the previous alliance of linking organisations into a more fluid and collaborative partnership with an intention to offer more distributed leadership. Frontline AIDS partners are locally-based, legally independent entities and are not controlled by the Charity. The Charity and Frontline AIDS partners collaborate to deliver the actions in the Global Plan of Action, considering their differing contexts in regions and countries throughout the world. Partners make multiple contributions to the successful delivery of the Global Plan as:

Strategic Partners: leaders at national, regional and global level that contribute programming, advocacy or technical expertise to one or more actions, often through a formal relationship with other Strategic Partners.

Associate Partners: contributors to one or more actions through a formal relationship with a Strategic Partner (e.g., programme implementation or advocacy/technical expertise).

Collaborators: organisations and individuals who commit to be part of a global effort to ignite urgent action on AIDS.

FRONTLINE AIDS OFFICES

The Charity has a subsidiary office in Cape Town, South Africa. Frontline AIDS South Africa is registered as a non-profit company (NPC) with the Companies and Intellectual Property Commission (CIPC).

Frontline AIDS U.S.A. Inc. was incorporated in the state of Maryland, USA, in 2019. An application for 501(c)(3) status (exemption from federal income tax as a non-profit organisation) was approved by the Internal Revenue Service in March 2020.

TRUSTEES

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

The Board of Trustees approves the Charity's strategic framework and is responsible for ensuring that the organisation's broad policies and strategies are in keeping with its mission. With the advent of COVID-19, the Board moved from a schedule of twice-yearly physical meetings to quarterly online meetings. At their meetings (which take place over two days), the Trustees authorise annual operational plans, funding requests and programme priorities, decide annual budgets, review the progress the Charity is making against its strategy, approve accounts and review organisational risk. The Trustees also select and appoint the Charity's Executive Director.

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

Due to retirements from our Board in 2020 and planned retirements in 2021, the Charity undertook a major recruitment process for new Trustees and a new Chair of the Board over a period of several months starting in September 2020. Working with a specialist recruitment agency, Perrett Laver, and overseen by a Trustee Recruitment Panel comprising the Chair and Vice Chair of the Board and two Trustee colleagues, we were seeking Trustees with experience living or working in Africa, South and South-East Asia, the USA and a major European donor country. The process was very successful and a number of exceptionally well-qualified new Trustees have been appointed as a result, including Nana Poku who was appointed to the Board in March and took over as Chair of the Board at the start of the June Board meeting.

TRUSTEE INDUCTION AND TRAINING

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

CHARITY GOVERNANCE CODE

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

GOVERNANCE REVIEW

At its meeting in September 2020, the Board agreed to commission an external review of the Charity's governance, as recommended by the Charity Governance Code.

The report received in March 2021 noted that there are many areas where Frontline AIDS processes, procedures and actions meet and even exceed good practice. It recommended a number of changes to improve documentation and that the role of the Charity and its relationship with the Global Partnership should be clarified. A trustee task force is working with senior management to draw up and implement a detailed change programme.

FINANCE AND AUDIT COMMITTEE

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

ACCREDITATION COMMITTEE

The Accreditation Committee oversees the accreditation system. The Committee comprises up to three Trustees alongside four partner representatives at either Board or senior management level.

Frontline AIDS introduced an accreditation system in 2008 to assess partners against institutional and programmatic standards, in order to ensure that the global partnership comprises well-performing, sustainable and credible civil society organisations (CSOs). The system promotes good governance, organisational management and best practice HIV programming, and guides the admission of new organisations to the global partnership. The accreditation certification is valid for four years.

The accreditation system is currently under review to ensure that it is appropriate for the new partnership model. The aim is to adapt the system so that it is appropriate for a range of partners, providing due diligence, assurance and capacity building across the partnership model.

MEMBERSHIP COMMITTEE

The Board of Trustees approved the creation of a Membership Committee in May 2017. The purpose of the Committee is to deal with matters of suspension and termination of membership of the global partnership for reasons other than those linked to accreditation. The Committee has seven members: the Chair of the Charity's Board (who is Chair of the Committee); Chair of the Finance and Audit Committee; Chair of the Accreditation Committee; the Executive Director of the Charity; and three representatives from Frontline AIDS partner organisations (one from each of the geographic regions where Frontline AIDS operates) who are either senior staff or Board members of their organisation.

The terms of reference of the Membership Committee are currently under review to ensure that the Committee's remit remains appropriate following the changes made to the partnership model.

PEOPLE AND REWARD COMMITTEE

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

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

MANAGEMENT STRUCTURE

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

The Executive Director manages the Charity on a day-to-day basis, coordinates and directs the three functional pillars and reports to the Board of Trustees at its quarterly meetings. She leads the Charity's Senior Management Team (SMT) which comprises the Executive Director, the directors of the Programmes and Evidence and Influence pillars and the Director of Strategy and Organisational Effectiveness. These SMT members are the key management personnel within the Charity.

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

The Programme Management Board (PMB), comprising the Charity's heads of team, also meets fortnightly. The PMB's over-arching objective is to ensure the Charity is effectively delivering against strategic priorities through planned portfolios of work. The PMB has a particular focus on risk management and the identification and mitigation of risks to which the Charity is exposed. Significant decisions – such as the approval of organisation-wide strategy, annual work plans and budgets – are subject to approval by the Board of Trustees.

The PMB and SMT have combined meetings once every month to discuss an operating dashboard of critical issues that include resourcing, risk management and finance.

At the time of finalising this report, the Charity is reviewing its operating model and organisational structure. The impetus for change is the impact of COVID-19, new donor priorities, our developing partnership model and the need to adapt our own operating model to better fit the Global Plan of Action.

SAFEGUARDING

The Charity continues to improve its safeguarding policies and procedures following the internal review carried out in 2018. In 2020, an internal audit was conducted of our safeguarding controls and, as a result, our Safeguarding Framework and Safeguarding Children, Young People and Vulnerable Adults Policy has been further updated. Our recruitment policies have also been updated, and 100% of staff had undertaken specialist safeguarding training by the close of 2020. Refresher training is now being rolled out in 2021.

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

DATA PROTECTION

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

REMUNERATION POLICY

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

GRANT-MAKING POLICY

The Charity grants funds to partners, some of which then support other non-governmental organisations and community-based organisations within their countries by sub-granting the funds received.

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

PUBLIC BENEFIT REPORTING

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

TRUSTEES' RESPONSIBILITIES IN RESPECT OF THE CHARITY'S ACCOUNTS

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

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

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

In accordance with company law, the Trustee directors certify that:

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

GOING CONCERN

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

- Reviewing the 2021 budget, which takes account of the operational disruption caused by the COVID-19 pandemic together with a review of an updated financial forecast to the end of 2022, which analyses various scenarios of funding for the Charity and the likelihood of key strategic grants being secured.
- A review of the key risks the Charity faces, including the changing external environment, the ongoing impact of the COVID-19 pandemic and the mitigating actions the Charity can deploy to reduce the negative impact caused by these risks.

The Charity is funded through a mixture of long-term grants and contract income from governments, multilaterals, trusts, foundations and corporations. The Charity has two key strategic donors who provide unrestricted funding to the Charity. A key risk is the strategic grant from the Ministry of Foreign Affairs for the Netherlands, which comes to an end on 31 December 2021. The Charity is mitigating this risk through proactive negotiations with the donor around a renewal of funding and focused fundraising efforts on new income sources. There is also a continued focus on maintaining the delivery of programmes of work and monitoring of cost recovery.

The Charity entered 2021 in a strong position with the General Fund in line with the reserves policy of \$4.8m, a programme designated reserve of \$2.5m and a foreign exchange reserve of \$0.5m. The Charity has modelled scenarios that consider the likelihood of key strategic grants being secured and considered the impact of possible mitigating actions. Taking into account these mitigating actions, under all scenarios the Charity has sufficient liquid funds to support its cash flow requirements, together with sufficient reserves for the period of review.

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

EXTERNAL ENVIRONMENT AND THE COVID-19 PANDEMIC

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

To date, the Charity has not suffered significant interruption to its operations and delivery of programmes. During 2020, the Charity was able to continue to implement its programme work within the countries that it operates by adapting this work. The Charity anticipates being able to continue programme activities as budgeted and planned in 2021. However, in response to the future uncertainty that this volatile and changing environment may cause, the Charity is undergoing a strategic business planning exercise to ensure it is well positioned to be agile, flexible and responsive in fundamentally different political and funding landscape.

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

Trustees are happy that the controls in place to monitor and manage the funds held by partners are appropriate and robust.

APPROVAL

This annual report of the Trustees, prepared under the Charities Act 2011 and the Companies Act 2006, was approved by the Board on 17 June 2021. This included the Trustees' approval, in their capacity as company directors, of the Strategic Report contained herein.

Signed on behalf of the Board of Trustees



Nana Poku
Chair

17 June 2021

INDEPENDENT AUDITOR'S REPORT

ACCOUNTS FOR THE YEAR TO 31 DECEMBER 2020

Opinion

We have audited the financial statements of Frontline AIDS ('the charitable company') and its subsidiaries ('the group') for the year ended 31 December 2020 which comprise the Consolidated Statement of Financial Activities, the Group and Charity Balance Sheets, the Consolidated Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- ▶ give a true and fair view of the state of the group's and the charitable company's affairs as at 31 December 2020 and of the group's income and expenditure, for the year then ended;
- ▶ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ▶ have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of Trustees

As explained more fully in the trustees' responsibilities statement set out on page 56 the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities.

This description forms part of our Auditor's Report.

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

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

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

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company and the group for fraud. The laws and regulations we considered in this context for the UK operations were anti-fraud, bribery and corruption legislation and employment legislation. We also considered compliance with local legislation for the group's overseas operating segments.

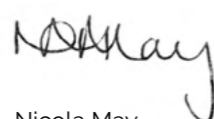
Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

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

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

Use of our report

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



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

London

Date: 29th June 2021

FRONTLINE AIDS CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 December 2020

	Notes	2020 Restricted \$000	2020 Unrestricted \$000	2020 Total \$000	2019 Restricted \$000	2019 Unrestricted \$000	2019 Total \$000
INCOME FROM:							
Donations and legacies		-	11	11	-	21	21
Investments	2	-	81	81	-	241	241
Charitable activities							
Grant income	3	16,996	7,070	24,066	18,426	5,974	24,400
Contract income	3	-	81	81	-	664	664
Total		16,996	7,243	24,239	18,426	6,900	25,326
EXPENDITURE ON:							
Charitable activities	4	16,996	6,865	23,861	18,426	8,118	26,544
Total		16,996	6,865	23,861	18,426	8,118	26,544
Net expenditure		-	378	378		(1,218)	(1,218)
NET MOVEMENT IN FUNDS:							
Funds brought forward	3	-	7,472	7,472	-	8,690	8,690
Total funds carried forward	3	-	7,850	7,850		7,472	7,472

The notes on pages 64 to 79 form part of these financial statements.

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

FRONTLINE AIDS BALANCE SHEET

as at 31 December 2020

	Notes	2020 Group \$000	2020 Charity \$000	2019 Group \$000	2019 Charity \$000
Fixed assets					
Tangible assets	8	12	12	25	25
Current assets					
Debtors	11	2,661	2,673	2,438	2,448
Short term deposits	12	2,000	2,000	4,000	4,000
Cash at bank and in hand	12	10,347	10,335	13,743	13,731
		15,008	15,008	20,181	20,179
Liabilities:					
Creditors: Amounts falling due within one year	13, 14	(6,594)	(6,594)	(11,762)	(11,760)
Net current assets		8,414	8,414	8,419	8,419
Provision for liabilities and charges	15	(576)	(576)	(972)	(972)
Total Net assets		7,850	7,850	7,472	7,472
The funds of the charity	3				
Unrestricted					
General fund		4,800	4,800	4,800	4,800
Fixed asset fund	12	12	12	26	26
Exchange rate revaluation reserve		500	500	500	500
Programme designated reserve		2,538	2,538	2,146	2,146
Total unrestricted funds		7,850	7,850	7,472	7,472
Restricted		-	-	-	-
Total charity funds		7,850	7,850	7,472	7,472

The financial statements were approved by the Board of Trustees and authorised for issue on 17 June 2021.



Nana Poku

Chair

The notes on pages 64 to 79 form part of these financial statements.

Frontline AIDS. Company Number 2883774

FRONTLINE AIDS CONSOLIDATED CASH FLOW STATEMENT

for the year ended 31 December 2020

	Notes	2020 \$000	2019 \$000
Cash flows from operating activities			
Net cash provided by (used in) operating activities	23	(5,459)	1,169
Cash flows from investing activities			
Interest on treasury deposits and bank balances	2	81	241
Purchase of fixed assets	8	(18)	-
Subtotal: Net cash provided by investing activities		63	241
Change in cash and cash equivalents for the year		(5,396)	1,410
Cash and cash equivalents at the beginning of the year		17,743	16,333
Cash and cash equivalents at the end of the year	12	12,347	17,743

The notes on pages 64 to 79 form part of these financial statements.

FRONTLINE AIDS

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended 31 December 2020

1. Accounting Policies

Legal form of Charity

Frontline AIDS is registered as a limited liability company in England and Wales under number 2883774 and its registered office is Preece House, 91 - 101 Davigdor Road, Hove, BN3 1RE. Frontline AIDS is a Public Benefit Entity registered with the Charity Commission under number 1038860.

Basis of preparation

The financial statements have been prepared under the historical cost convention in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006 and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - effective 1 January 2015.

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

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

Going Concern

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

- ▶ A review of the updated organisation budget for 2021, which takes account of the operational disruption caused by the COVID-19 pandemic together with a review of an updated financial forecast to the end of 2022, which analyses various scenarios of funding for the Charity and the likelihood of key strategic grants being secured
- ▶ A review of the key risks the Charity faces, including the changing external environment, the ongoing impact of the COVID-19 pandemic and the mitigating actions the Charity can deploy to reduce the negative impact caused by these risks

The Charity is funded through a mixture of long-term grants and contract income from governments, multilaterals, trusts, foundations and corporations. The Charity has two key strategic donors who provide unrestricted funding to the Charity. A key risk is the strategic grant from the Ministry of Foreign Affairs for the Netherlands, which comes to an end on 31 December 2021. The Charity is mitigating this risk through proactive negotiations with the donor around a renewal of funding and focused fundraising efforts on new income sources. There is also a continued focus on maintaining the delivery of programmes of work and monitoring of cost recovery.

The Charity entered 2021 in a strong position with the General Fund in line with the reserves policy of \$4.8m, a programme designated reserve of \$2.5m and a foreign exchange reserve of \$0.5m. The Charity has modelled scenarios that consider the likelihood of key strategic grants being secured and considered the impact of possible mitigating actions. Taking into account these mitigating actions, under all scenarios the Charity has sufficient liquid funds to support its cash flow requirements, together with adequate reserves for the period of review.

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

External Environment and the COVID-19 Pandemic

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

To date, the Charity has not suffered significant interruption to its operations and delivery of programmes. During 2020, the Charity was able to continue to implement its programme work within the countries that it operates by adapting this work. The Charity anticipates being able to continue programme activities as budgeted and planned in 2021. However, in response to the future uncertainty that this volatile and changing environment may cause, the Charity is undergoing a strategic business planning exercise to ensure it is well positioned to be agile, flexible and responsive in fundamentally different political and funding landscape.

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

Funds structure

The Charity maintains two types of fund:

Unrestricted Funds

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

- ▶ The Fixed Asset Fund, which represents the funds tied up in tangible fixed assets and therefore not immediately realisable.
- ▶ The Programme Designated Reserve, which are funds the Trustees have set aside for particular purposes.
- ▶ The General Fund, which represents the working capital for the Charity and also provides a buffer, should there be a shortfall in income or unbudgeted costs. The Trustees review the level of the General Fund annually and have agreed in the Reserves Policy (see page 48) a target minimum level for the General Fund of \$4 million.
- ▶ The Exchange Rate Revaluation Reserve, which holds a minimum balance of \$0.5 million to cover unhedged foreign exchange losses.

Restricted funds

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

Transfers between funds

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

Incoming resources

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

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

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

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

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

Resources expended

Charitable activities

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

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

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

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

Governance costs

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

Functional and presentation currency

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

Foreign exchange gains and losses

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

Fixed assets and depreciation

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

Assets held by the Charity in the UK are depreciated on the straight-line basis over the estimated useful lives of the assets as follows:

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

Furniture and fixtures: 7 years

Computer equipment and software: 3 years

Office equipment: 3 years

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

Cash and cash equivalents and current asset investments

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

Debtors

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

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

Provisions for liabilities and charges

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

Pensions

The Charity offers staff a range of benefits including membership of a defined contribution pension scheme. Where staff opt to join the scheme, the Charity makes employer's pension contributions to personal pension schemes. The assets of these schemes are held separately from those of the Charity in independently administered funds. In accordance with SORP 2015 'Retirement and post-employment benefits', contributions are charged to unrestricted and restricted funds on the same basis as other employee related costs.

Operating leases

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

Financial instruments

Where the Charity has obligations denominated in one currency that are funded by grants or contracts denominated in another currency, it is exposed to the risk of movements in the exchange rate between those two currencies. In accordance with its foreign exchange policy (see page 48), the Charity may use forward contracts or options to reduce the risk arising from its significant foreign exchange exposures. Those contracts may commit the Charity to exchange a given amount of one currency for another at a future date, at a set rate. These contracts are classed as derivative financial instruments, because their value changes in response to changes in market foreign exchange rates. Accounting standards require derivatives to be held at fair value, with the change in value from one period to another taken through the Statement of Financial Activities. At the balance sheet date, any outstanding forward foreign exchange contracts or options would be revalued at the applicable forward rate for each contract at the year end. The unrealised gain or loss arising on revaluation is taken through the Statement of Financial Activities. The Charity does not hold or trade in any other type of derivative financial instrument.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the accounting policies, Trustees are required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

In the view of the Trustees, no assumptions concerning the future or estimation uncertainty affecting assets or liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

2. Investment income & interest

	2020 \$000	2019 \$000
Interest on treasury deposits and bank balances	81	241

3. Movement in resources

	Balance at 1/1/20 \$000	Incoming 2020 \$000	Transfers 2020 \$000	Outgoing 2020 \$000	Balance at 31/12/20 \$000
RESTRICTED FUNDS					
Alliance for Public Health	-	90	-	(90)	-
Comic Relief	-	15	-	(15)	-
Dutch Government (BuZa)	-	9,218	-	(9,218)	-
Elton John AIDS Foundation	-	1,362	-	(1,362)	-
Expertise France	-	-	-	-	-
German Government (GIZ)	-	819	-	(819)	-
Gilead Sciences Inc	-	152	-	(152)	-
Global Fund to Fight Aids, Tuberculosis & Malaria	-	1,665	-	(1,665)	-
Hogan Lovells	-	6	-	(6)	-
Irish Aid	-	102	-	(102)	-
Oakdale Trust	-	6	-	(6)	-
Open Society Foundations	-	315	-	(315)	-
Other	-	20	-	(20)	-
Soho House	-	8	-	(8)	-
Swedish Government (Sida)	-	2,575	-	(2,575)	-
UK Government (DFID)	-	423	-	(423)	-
UNAIDS	-	-	-	-	-
ViV Healthcare	-	49	-	(49)	-
Young Africa International	-	171	-	(171)	-
Total restricted funds	-	16,996	-	(16,996)	-
UNRESTRICTED FUNDS					
Contracts					
US Government (USAID)	-	-	-	-	-
Other contract income	-	81	-	(81)	-
Subtotal contracts		81		(81)	
<i>Unrestricted grants (details below)</i>					
Other unrestricted grant income		7,070			
Total grant income		7,070			
Other unrestricted income		92			
Total incoming resources on general fund		7,162			
General fund	4,800	7,162	(1,464)	(5,698)	4,800
Fixed asset fund	26	-	(14)	-	12
Exchange rate revaluation reserve	500	-	(362)	362	500
Programme designated reserve	2,146	-	1,840	(1,448)	2,538
Total unrestricted funds	7,472	7,243	-	(6,865)	7,850
Total funds	7,472	24,239	-	(23,861)	7,850

Restricted funds relate to donor-funded programmes, with expenditure incurred in the delivery of those programmes through strategic and associate partners and onward granting to implementing partners. Incoming resources on restricted funds are only recognised to the extent that these funds have been utilised to carry out programme activities as stipulated in the relevant agreements. Any funds received in excess of activity delivered are treated as deferred income. Note 14 summarises the amount of incoming resources deferred in the financial year ending 31st December 2020.

The programme designated reserve is approved by the Trustees for the delivery of the strategy, supported by detailed budgets and project plans. These are resources to explore and invest strategically in the pursuit of sustaining the Charity's partner organisations' delivery on the Charity's strategy in 2021. The programme designated reserve was utilised to support \$1,448,000 of strategic activities during the course of 2020. At 31 December 2020, a transfer of \$1,465,000 from the general fund into Programme Designated Reserves occurred, to meet future strategic expenditure. This transfer moved the General Fund to its target level of \$4,800,000, in line with the reserves target level described within note 1 to the accounts.

The exchange rate revaluation reserve is maintained to cover unhedged foreign exchange losses that arise in a particular year. During 2020, \$362,000 of foreign exchange gains were generated. These gains were taken to unrestricted income. At the 31 December 2020, a transfer of \$362,000 from the foreign exchange revaluation reserve occurred, maintaining the reserve at a level of \$500,000.

Unrestricted grants include the following:

	2020 \$000	2019 \$000
Swedish Government (Sida)	3,157	2,061
Dutch Government (BuZa)	3,913	3,913
Total	7,070	5,974

4. Charitable activities

	Onward Granting \$000	International Technical Assistance \$000	Salaries \$000	Support Costs \$000	2020 Total \$000	2019 Total (restated) \$000
Speak Truth	4,500	1,358	989	1,188	8,035	8,419
Unlock Barriers	2,562	510	765	665	4,502	3,743
Invest in Solutions	5,388	875	864	1,236	8,363	9,460
Build a Sustainable Future	12	555	331	156	1,054	3,034
Partnership and Civil Society	103	144	203	78	528	1,633
Strengthening						
Evidence for Impact	-	32	120	26	178	252
Innovation	6	81	936	178	1,201	3
Total	12,571	3,555	4,208	3,527	23,861	26,544

5. Support costs

	Speak Truth \$000	Unlock Barriers \$000	Invest in Solutions \$000	Build a Sustainable Future \$000	Partnership and Civil Society Strengthening \$000	Evidence for Impact \$000	Innovation \$000	2020 Total \$000	2019 Total \$000
Income	237	133	247	31	16	5	35	704	1,292
Operations	684	383	712	90	45	15	102	2,031	1,792
Governance Costs	148	83	154	19	10	3	22	440	304
Central Costs	118	66	123	16	8	3	18	352	548
Total	1,187	665	1,236	156	79	26	177	3,527	3,936

The Charity delivers a comprehensive set of person centred, community-focused programming through five portfolios of work; Healthy People, Stronger Health and Community Systems, Inclusive Societies, Knowledge and Technical Assistance. The activities within this programming are achieved through a combination of direct expenditure and onward granting. Direct costs are used as the basis to apportion support costs across charitable activities. The support costs associated with onward granting were \$2,181,000 (2019: \$2,138,000). The 2019 prior year comparatives have been restated for reporting purposes to align with the new categorisation of activities that the Charity is delivering under its Global Plan of Action strategy.

6. Onward granting

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

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

Onward grants made during 2020 totalled \$12,571,000. Of this amount, the 20 most material grants totalled \$8,361,000. The 20 recipient organisations receiving these grants are listed as follows:

Organisation name	Country	2020 Group \$000	2019 Group \$000
Regional Psychosocial Support Initiative (REPSSI)	South Africa (READYPLUS partner)	1,115	915
Reproductive Health Uganda (RHU)	Uganda (SRHR Umbrella/EJAF partner)	1,077	3
Alive Medical Services	Uganda (SRHR Umbrella/EJAF partner)	627	773
LVCT Health	Kenya (PITCH partner)	575	593
Rumah Cemara	Indonesia (PITCH partner)	424	419
Alliance for Public Health	Ukraine (PITCH partner)	382	493
AIDS Care China	China (Open Society Foundation partner)	362	216
Mahamate	Myanmar (PITCH partner)	358	409
Africaid Zvandiri	Zimbabwe (READYPLUS partner)	356	210
International Civil Society Support (ICSS)	Netherlands (PITCH partner)	340	40
Education as a Vaccine Against AIDS (EVA)	Nigeria (PITCH partner)	314	347
The AIDS Support Organization (TASO)	Uganda (SRHR Umbrella/EJAF partner)	309	248
Paediatric AIDS Treatment for Africa (PATA)	South Africa (READYPLUS partner)	301	377
Youth Alive Uganda	Uganda (SRHR Umbrella partner)	285	229
Global Network of People Living with HIV (GNP+)	Netherlands (READYPLUS partner)	284	280
Center for Supporting Community Development Initiatives (SCDI)	Vietnam (PITCH partner)	283	267
Co-ordinating Assembly of NGOs (CANGO Swaziland)	Swaziland (READYPLUS partner)	259	372
The AIDS & Rights Alliance for Southern Africa (ARASA)	Namibia (PITCH partner)	250	187
Caritas Egypt	Egypt (GF MENA partner)	235	71
Integrated Community Based Initiatives (ICOBI)	Uganda (SRHR Umbrella partner)	225	172
		8,361	6,621

7. Staff numbers and costs

The average number of employees of the group for the year was 108 (2019: 103). The aggregate costs of these staff were as follows:

	2020 Group \$000	2019 Group \$000
Salaries	6,088	5,527
Social security costs	503	511
Pension costs	552	514
Total	7,143	6,552

During the financial year, the following key management personnel received total emoluments of \$486,000 for services to the Charity.

- Executive Director
- Director: Evidence and Influence
- Director: Programmes
- Director: Strategy & Organisational Effectiveness
- Director: Funding & Engagement

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

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

	2020 Group number	2020 Charity number	2019 Group number	2019 Charity number
\$145,000 - \$154,999	1	1	-	-
\$135,000 - \$144,999	3	3	1	1
\$125,000 - \$134,999	-	-	2	2
\$115,000 - \$124,999	-	-	-	-
\$105,000 - \$114,999	-	-	-	-
\$95,000 - \$104,999	2	2	2	2
\$85,000 - \$94,999	3	3	-	-
\$75,000 - \$84,999	4	4	4	4

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

8. Tangible fixed assets

	Furniture and fixtures and software \$000	Computer equipment \$000	Office equipment \$000	Motor Vehicles \$000	Total \$000
GROUP AND CHARITY					
Cost at 1 January 2020	427	228	54	-	709
Additions for the year	-	18	-	-	18
Disposals for the year	-	-	-	-	-
Cost at 31 December 2020	427	246	54	-	727
Accumulated depreciation at 1 January 2020	406	223	54	-	683
Depreciation for the year	21	11	-	-	32
Depreciation on disposals	-	-	-	-	-
Accumulated depreciation at 31 December 2020	427	234	54	-	715
Net book value at 31 December 2020	-	12	-	-	12
Net book value at 31 December 2019	21	4	-	-	25

9. Investments - Charity

	2020 \$	2019 \$
FIXED ASSET INVESTMENTS		
Investment in non-UK subsidiary undertakings	-	-

10. Subsidiary undertakings

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

The aggregate amount of the assets, liabilities and funds of the South African and US subsidiaries for the year ended 31 December 2020 are as below and solely represent trading between these subsidiary undertakings and Frontline AIDS.

Country	Name of subsidiary	Date of incorporation	Year end	Assets \$000	Liabilities \$000	Funds \$000
South Africa	International HIV/AIDS Alliance South Africa	02 August 2018	31 December			
USA	Frontline AIDS USA Inc	04 June 2019	31 December			
South Africa	International HIV/AIDS Alliance South Africa	02 August 2018	31 December	34	(34)	-
USA	Frontline AIDS USA Inc	04 June 2019	31 December	-	-	-

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

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

The net reserves of these subsidiaries were nil as at 31st December 2020. The incoming resources of the parent Charity were \$24.2 million with resources expended of \$23.9m

Two related party transactions occurred during the course of 2020;

- The regional partner Aids Rights Alliance for Southern Africa (ARASA) received funding from Frontline AIDS during the course of 2020. The Charity's Executive Director is a board member of ARASA. At the 31 December 2020, the balance of funds owed to ARASA was \$3,566.44.

- The partner Zimbabwe Young Positives received funding and delivered work under the Ready+ programme, a programme managed and delivered by Frontline AIDS, during the course of 2020. The Charity's Trustee, Janet Bhila, is Vice Board Chair of Zimbabwe Young Positives. At the 31 December 2020, there were no funds held through direct onward granting by the Charity to Zimbabwe Young Positives.

11. Debtors

	2020 Group \$000	2020 Charity \$000	2019 Group \$000	2019 Charity \$000
Due from donors, including accrued income	400	400	461	461
Amount due from subsidiary companies	-	34	-	23
Advances to partner organisations	2,009	2,009	1,704	1,704
Other debtors	40	21	54	41
Prepayments	212	209	219	219
	2,661	2,673	2,438	2,448

Advances to partners made by the Charity take the form of concessionary loans. These loans are non-interest bearing and are repaid to the Charity in the form of services delivered by partners. The carrying amount of these concessionary loans in the Charity and Group are equivalent to the balance of advances to partners at the 2020 financial year end.

12. Cash and cash equivalents

	2020 Group \$000	2020 Charity \$000	2019 Group \$000	2019 Charity \$000
Balances held by subsidiaries	12	-	12	-
Balances held by the Charity	10,335	10,335	13,731	13,731
Short term deposits	2,000	2,000	4,000	4,000
	12,347	12,335	17,743	17,731

"Cash and cash equivalents" refers to funds held by the Charity for the delivery of donor-funded programmes. Cash and cash equivalents decreased in 2020, due to the utilisation of advanced funding received from donors for the Charity's programme work. The Charity held \$2m in short term treasury deposits at the 31 December 2020, with a term of less than 12 months.

13. Creditors falling due within one year

	2020 Group \$000	2020 Charity \$000	2019 Group \$000	2019 Charity \$000
Trade creditors	405	405	498	498
Due to partner organisations	301	301	239	239
Other creditors	187	187	39	37
Tax & social security	175	175	151	151
Accruals	366	366	427	427
Deferred income (note 14)	5,160	5,160	10,408	10,408
	6,594	6,594	11,762	11,760

14. Deferred Income

	Group \$000	Charity \$000
Balance at 1 January 2020	10,408	10,408
Amount released to incoming resources	(10,294)	(10,294)
Amount deferred in the year	5,046	5,046
Balance at 31 December 2020	5,160	5,160

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

15. Provisions

New provisions of \$102,000 have been made by the Charity in 2020. These provisions represent potential dilapidations on the Charity's UK leased premises, potential ineligible expenditure on donor funded programmes and potential bad debts, which the Charity is actively in the process of recovering.

	2020 \$000
PROVISIONS	
Balance at 1 January 2020	972
Release of provision	(498)
Charged to SOFA during year	102
Balance at 31 December 2020	576

16. Trustees' emoluments and reimbursed expenses

No Trustees were remunerated for their role during the year.

Travelling and accommodation expenses for Trustees attendance at meetings amounted to nil in 2020 (2019: \$48,000). All Trustee meetings were held virtually in 2020 due to the COVID-19 pandemic.

No other transactions were entered into with the Trustees.

17. Indemnity insurance

The Charity maintains a directors and officers insurance policy both to protect itself and indemnify the Trustees from the consequences of any neglect or default on the part of the Trustees, employees or agents of the Charity. This insurance is included in a Commercial Combined Package with an overall cost of \$47,000 for the period 1 January- 31 December 2020.

18. Auditor's remuneration

	2020 \$	2019 \$
Fee for the statutory audit	51,194	48,012
Fees for other services:		
Fee for the RCA (USAID compliance) audit	-	0
Other audits	30,266	18,032
Total fees, excluding VAT	81,460	66,044

19. Analysis of net assets between funds

Fund balances at 31 December 2020 are represented by:

	Restricted 2020 \$000	Unrestricted 2020 \$000	Total 2020 \$000
GROUP AND CHARITY			
Tangible fixed assets	-	12	12
Investments	-	-	-
Net current assets	-	7,838	7,838
Total net assets	-	7,850	7,850

20. Limited liability

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

21. Taxation

As a charity Frontline AIDS is exempt from tax on income and gains under sections 466 and 493 of the Corporation Tax Act 2010 to the extent that all income is applied for charitable purposes. No tax charges have arisen in the charity in the current or prior year.

22. Obligations under operating leases

At 31 December 2020 the group had non-cancellable lease commitments as shown below:

	2020 \$000 Land and buildings	2019 \$000 Land and buildings
Due within one year	256	218
Due within one and five years	5	218
Due after five years	-	-
Total net assets	261	436

Non-cancellable lease commitments due within one year and between one and five years reflect the value of the rental due during this lease period for the Charity's offices in Preece House, Davigdor Road.

During 2020, lease payments of \$261,000 were expensed in the group (2019 \$218,000).

23. Note to the cash flow statement

Reconciliation of cash flows from operating activities

	2020 \$000	2019 \$000
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	378	(1,218)
Adjustments for:		
Depreciation charges	32	39
Dividends, interest and rents from investments	(81)	(241)
Provision for liabilities and charges (non-cash)	(395)	475
(Increase)/Decrease in debtors	(224)	(4)
(Decrease)/Increase in creditors	(5,169)	2,118
Net cash provided by (used in) operating activities	(5,459)	1,169

24. Specific donor disclosures

NETHERLANDS MINISTRY OF FOREIGN AFFAIRS:

READY+

In October 2016, the Charity was awarded USD 10,367,889 over the period 1st October 2016 to 31st December 2020 by the Embassy of the Kingdom of the Netherlands in Mozambique for the *Resilient and Empowered Adolescents and Young People (READY+)* project. In December 2019 additional funding was granted of USD 2,246,445 taking the total award to USD 12,614,334. In December 2020 a Non-Cost Extension was granted to 31st March 2021. The key financial totals for the project are as follows.

	2016 \$	2017 \$	2018 \$	2019 \$	2020 \$	Total \$
Cash received during the year	1,558,000	2,814,305	4,137,842	1,339,348	2,134,122	11,983,617
Interest allocated	0	10,040	20,125	23,717	7,698	61,580
Expenditure incurred and income recognised in the accounts (note 3)	(212,563)	(2,693,805)	(3,085,195)	(2,765,951)	(2,817,191)	(11,574,705)
Balance carried forward	1,345,437	130,540	1,072,772	(1,402,886)	(675,371)	470,492

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

	2016 \$	2017 \$	2018 \$	2019 \$	2020 \$	Total \$
Funds obligated to partners through subgrants	577,567	2,052,905	2,379,041	2,060,089	2,733,708	9,803,310
Funds disbursed to partners	(373,936)	(1,669,883)	(2,215,440)	(2,083,402)	(2,120,868)	(8,463,529)
Balance of obligated funds yet to be disbursed	203,631	383,022	163,601	(23,313)	612,840	1,339,781

25. Financial instruments

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

The Charity manages foreign exchange risk in accordance with its foreign exchange policy, set out on page 48, which includes the use of forward contracts or options to reduce risk on significant foreign exchange exposures.

At 31st December 2020, the Charity is committed to purchasing a total of GBP £2,600,000 under forward contracts, which mature on 31 March 2021, 30 June 2021, 30 September 2021 and 23 December 2021. Included within other creditors, these contracts have a total net liability of \$(141,000), as the spot rates are expected to be lower than the contracted forward rates when the contracts mature in 2021. The fair value of this net liability has been reached by revaluing the contract at the applicable forward rate at the year end, with the resultant loss being taken through the Statement of Financial Activities.

	2020 \$000	2019 \$000
Financial liabilities measured at fair value through the statement of financial activities	(141)	76
Carrying amount of financial assets/liabilities	(141)	76

26. Comparative movement in funds

	Balance at 1/1/19 \$000	Incoming 2019 \$000	Transfers 2019 \$000	Outgoing 2019 \$000	Balance at 31/12/19 \$000
RESTRICTED FUNDS					
Alliance for Public Health	-	103	-	(103)	-
Comic Relief	-	423	-	(423)	-
Dutch Government (BuZa)	-	8,594	-	(8,594)	-
Elton John AIDS Foundation	-	2,940	-	(2,940)	-
German Government (GIZ)	-	2,201	-	(2,201)	-
Gilead Sciences Inc	-	101	-	(101)	-
Global Fund to Fight Aids, Tuberculosis & Malaria	-	1,068	-	(1,068)	-
Open Society Foundations	-	105	-	(105)	-
SPIDER/DSV Stockholm University	-	79	-	(79)	-
Swedish Government (Sida)	-	2,283	-	(2,283)	-
UK Government (DFID)	-	216	-	(216)	-
ViiV Healthcare	-	239	-	(239)	-
Young Africa International	-	74	-	(74)	-
Total restricted funds		18,426	-	(18,426)	
UNRESTRICTED FUNDS					
Contracts					
US Government (USAID)	-	-	-	-	-
Other contract income	-	664	-	(664)	-
Subtotal contracts		664		(664)	
<i>Unrestricted grants (details below)</i>		5,974			
<i>Other unrestricted grant income</i>					
<i>Total grant income</i>		5,974			
<i>Other unrestricted income</i>		263			
Total incoming resources on general fund		6,236			
General fund	4,800	6,236	(466)	(5,770)	4,800
Fixed asset fund	64	-	(39)	-	25
Exchange rate revaluation reserve	500	-	(302)	302	500
Programme Designated Reserve	3,326	-	807	(1,987)	2,146
Total unrestricted funds	8,690	6,900	-	(8,118)	7,472
Total funds	8,690	25,326	-	(26,554)	7,472
	2019 \$000	2018 \$000			
Swedish Government (Sida)	2,061	2,341			
Dutch Government (BuZa)	3,913	3,913			
	5,974	6,254			

REFERENCE AND ADMINISTRATIVE DETAILS

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

Trustees

Nana Poku (Chair) (from 16 March 2021) *
 Christoph Benn (until 6 May 2020)
 Janet Bhila (until 17 June 2021)
 Warren Buckingham III (until 4 June 2020) **
 Marika Fahlen (until 17 June 2021)
 Peter Freeman (from 15 June 2020 until 15 June 2021) ***
 Angela Gomez
 Pauline Hayes
 Micheal Ighodaro (from 16 March 2021)
 Zhen Li (until 16 March 2021)
 Kristina Ljungros (from 15 June 2021)
 Purnima Mane from 16 March 2021)
 Andrea Marmolejo
 Kevin Moody (until 17 June 2021)
 Maya Mungra
 Joan Nyanyuki (from 16 March 2021)
 Angeline Siparo (until 30 September 2020)

COMMITTEES

M, P

A
F
P

F
F, A, M
F, M, P

* Nana Poku was appointed Chair on 15 June 2021
 ** Warren Buckingham III was Chair until 4 June 2020
 *** Peter Freeman was Interim Chair from 15 June 2020 until 15 June 2021

COMMITTEES

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

CHAIR

vacant
 Maya Mungra
 Nana Poku
 Pauline Hayes

INDEPENDENT MEMBERS

Ian Goodacre
 Robert Hardy
 Anuar Luna

COMMITTEES

F
 F
 A

FRONTLINE AIDS GLOBAL PARTNERSHIP MEMBERS

Rokhaya Nguer
 Soe Naing
 Flavian Rhode

A
 A
 A

EXECUTIVE DIRECTOR

Christine Stegling

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