

**WE HAVE
THE HISTORY
TO CHANGE
THE FUTURE**



**30 YEARS WORKING
TO END AIDS**

2023
REPORT AND ACCOUNTS

ABOUT FRONTLINE AIDS

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

As a result, 1.3 million people contracted HIV in 2022 in 2021 and 630,000 died of an AIDS-related illness.

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



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30 YEARS OF FRONTLINE AIDS:

WE HAVE THE HISTORY TO CHANGE THE FUTURE



University of KwaZulu-Natal / Sethu Dlamini/2023

LETTER FROM OUR CHAIR

Dear friends,

As we mark the milestone of our 30th anniversary, it is with great pride and gratitude that I reflect on the journey of the Frontline AIDS partnership and the impact we have had on the global response to HIV and AIDS.

The theme of this year's report, 'We have the history to change the future,' captures the essence of our shared journey. Over the past three decades, we have navigated challenges, celebrated triumphs, and remained steadfast in our commitment to advancing the rights and dignity of those living with and affected by HIV and AIDS.

At the heart of our success lies our steadfast belief in the **power of partnerships and the strength of communities**. Since its inception, Frontline AIDS has forged

strong bonds with grassroots organisations, civil society groups, governments, and donors around the world. Together, we have built a global network of change-makers united by a common vision: to create a future free from AIDS for everyone, everywhere.

Throughout our history, we have been guided by the principle that **those most affected by HIV must be at the forefront of the response**. Promoting approaches where communities take ownership of their health and well-being means fostering sustainable solutions that address the underlying social, economic, and structural barriers that fuel the epidemic.

Frontline AIDS is well placed to respond to the key challenges facing our world today: shrinking

civic space, attacks on human rights, the growing impact of climate change and the persistent inequalities that propel the spread of HIV. As we navigate today's complex global health landscape, our experience and expertise enable us to continually adapt and innovate in the face of adversity.

This ability to pivot and evolve is a testament to the **dedication and resilience of our partners, staff, and supporters**. Together, we face up to stigma, discrimination, and systemic barriers with courage and conviction. We champion the rights of marginalised communities, challenge oppressive policies, and demand accountability from those in power.

Looking ahead, we recognise that our work is far from finished. The road to ending AIDS by 2030 remains long and arduous, fraught with obstacles and uncertainties. Yet, even as the world seems to hang in a precarious balance, we draw strength from the lessons of the past and find **hope for the future** in the energy and passion of the young people at the heart of the AIDS movement.

Thank you for your ongoing support and shared belief in our mission.

Professor Nana Poku
Chair of the Board of Trustees

THE EVOLUTION OF THE FRONTLINE AIDS PARTNERSHIP:

As we mark the 30th anniversary of Frontline AIDS, we celebrate our history and achievements while turning our attention to urgent and evolving challenges.

Our partnership is committed to driving the transformation of the global HIV response to secure a future free from AIDS for everyone, everywhere. Our history is not just our past—it's our foundation, and it's from here that we will achieve real and lasting change.



1993-1999

INITIAL FOCUS

Providing ways to channel funding to community groups and supporting community-based responses to HIV.

PRIORITIES

Establishing nationally-based Linking Organisations and Country Offices to support local community groups with funding, technical support, and organisational development.

2000-2005

CAPACITY BUILDING AND 'KEY POPULATIONS':

EVOLVING FOCUS

Building capacity, learning, sharing lessons, and piloting participatory methods for mobilising communities most affected by HIV.

PRIORITIES

HIV prevention, combating stigma and discrimination. Frontline AIDS coins the term 'key populations' (referring to communities most affected by HIV) and increases the focus on working with these groups.

2004-2009

POLICY INFLUENCE AND GLOBAL PARTNERSHIP:

EVOLVING FOCUS

Sharpening our policy work and influencing the development of major organisations like UNAIDS and the Global Fund to Fight AIDS, Tuberculosis and Malaria (the Global Fund), by helping them strengthen technical approaches and shape policies to respond to HIV.

PRIORITIES

Scaling up our HIV response, influencing national and international HIV policies, and becoming a principal recipient of Global Fund grants in some countries.

2010-2016

INTEGRATION AND SUSTAINABILITY:

EVOLVING FOCUS

Integrating the HIV response with related health and social issues and making HIV responses more sustainable.

PRIORITIES

Human rights, access to health services, supporting secure livelihoods, and integrating sexual and reproductive health and rights (SRHR) with HIV.

2019-PRESENT

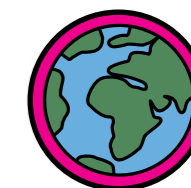
COMMUNITY ACTION ON HIV:

EVOLVING FOCUS

Rebranding from the HIV/AIDS Alliance to Frontline AIDS to reflect the broad range of work being undertaken. The Global Plan of Action 2020-2025 sharpens Frontline AIDS' strategic focus, fostering innovation to address the complex human issues linked with HIV and AIDS.

PRIORITIES

Introduction of a new partnership model with an emphasis on distributed leadership, equality, diversity, and shared accountability. Frontline AIDS also commits to becoming an anti-racist organisation, recognising the urgent need to do the deep internal work required to confront racism head-on.



A FUTURE FREE FROM AIDS FOR EVERYONE EVERYWHERE

“What’s different about Frontline AIDS compared with other organisations is they really support their partners to grow, opening up opportunities for them.

They also listen to the challenges their partners face and they try to find the solutions, or the opportunities that will lead to solutions.”

Nadia Badran,
Executive Director,
SIDC, Lebanon



WHO WE ARE AND WHAT WE DO

WHO WE ARE

Frontline AIDS (‘the Charity’) is registered with the Charity Commission for England and Wales. The Charity functions as the coordinating body for our partnership (referred to throughout this report as ‘the Frontline AIDS partnership’, ‘the global partnership’, or simply ‘the partnership’). Frontline AIDS connects and convenes organisations, galvanises action on AIDS by identifying and fostering innovation, shares knowledge and learning, builds sustainable community systems, delivers community-led programmes, and maximises the effectiveness of the partnership.

WHY WE EXIST

Our vision is a future free from AIDS for everyone, everywhere. Around the world, millions of people are denied HIV prevention, testing, treatment and care. As a result, 1.3 million people contracted HIV in 2022 and 630,000 died of an AIDS-related illness.¹

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

WHO WE WORK WITH

We work with 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, adolescent girls and young women, sex workers, people who use drugs, trans and gender diverse people, gay men and other men who have sex with men.

WHERE WE WORK

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

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 SRHR, we strengthen health and social protection systems; challenge legal and policy decisions that marginalise people; tackle gender inequality; stigma and discrimination; and strengthen civil society organisations to deliver for their communities.

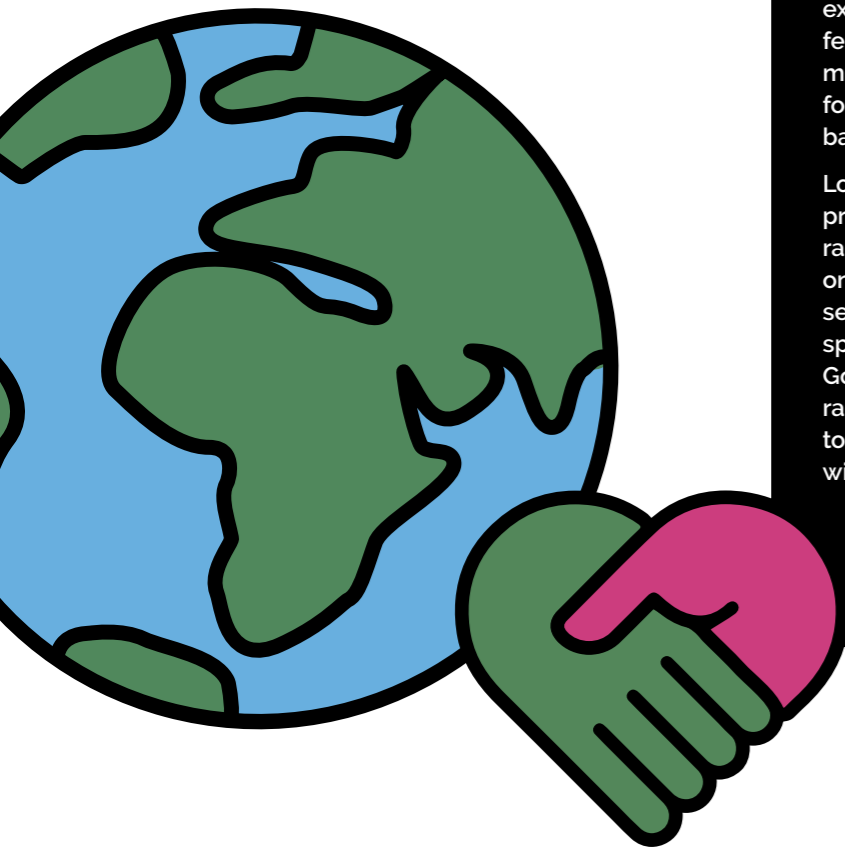
¹ UNAIDS (2023). *The Path that Ends AIDS: 2023 UNAIDS Global AIDS Update*. Geneva: Joint United Nations Programme on HIV/ AIDS.

HOW WE WORK: OUR PARTNERSHIP

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

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

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



BECOMING AN ANTI-RACIST ORGANISATION

Frontline AIDS continues to embed anti-racist principles in its internal and external work. In 2023, a dedicated anti-racism project team coordinated organisational-wide dialogues to explore how the characteristics of white supremacy can manifest as a key barrier to 'doing development differently'. The sessions, which were facilitated by an external consultant, provided colleagues with the language and confidence to interrogate how unequal systems, structures and approaches can become normalised in an organisation's working culture. The sessions challenged us to reflect on interpersonal dynamics among colleagues at Frontline AIDS and with our partners and key stakeholders. This work is helping us to strengthen working relationships and partnerships to ensure they are based on equal respect for individuals' skills and expertise, wherever they may be in the organisation or the partnership.

Black and People of Colour staff members continue to have a bi-weekly safe meeting space to connect and share concerns affecting their personal and professional lives. 'Courageous Conversations', which are self-facilitated dialogues, enable staff to hold open discussions on a range of topics, offering perspectives and insights to challenge assumptions and increase our awareness of race and racism in the development sector. A facilitated all-staff session on anti-racism allyship and solidarity also exposed clear differences between colleagues' knowledge of one another's employee experiences within Frontline AIDS. Following ongoing feedback from colleagues, we acknowledge that we must prioritise and act swiftly to improve staff well-being for colleagues who identify as Black or a Person of Colour based in South Africa, the UK and elsewhere.

Long-lasting institutional change, where policies and practices actively demonstrate our commitment to anti-racism, requires an adequate level of resourcing, and ongoing sensitisation and confidence-building work with senior leaders and all staff as well as maintaining safe spaces for Black and People of Colour staff members. Going forward, our commitment to becoming an anti-racist organisation will be supported by clear indicators to track progress, and an evaluation of our efforts to date will provide key learnings to inform future interventions.

DOING DEVELOPMENT DIFFERENTLY

In recent years there has been a marked shift towards localisation and 'doing development differently'. This change underscores the urgent need to address the lasting impacts of colonialism and the political and financial systems that support the development sector. This way of working is not new for Frontline AIDS. We have worked with local partners throughout our history, and our partnership is well placed to drive and document why the move towards localisation is critical for an effective global HIV response. For three decades we have continuously evolved the way we work with civil society, always seeking new ways to promote community-led action on HIV and to tap into the capacity, wisdom and knowledge that resides in the countries and communities most affected by HIV.

In 2022, partners co-created and established the Partnership Council. Consisting of 11 elected members from partners based in multiple regions, the council represents the breadth and diversity of our partnership. While the Board of Trustees is responsible for the overall governance of the Charity and ensuring that our policies and global strategies are consistent with our mission, the Partnership Council is a complementary but separate body. It functions independently, exercising no direct governance or control over the Charity's activities but oversees the quality, effectiveness, and ongoing development of the Frontline AIDS partnership, enabling us to expand to new countries and areas of expertise.



Frontline AIDS/2022



ACCELERATING ACTION ON HIV

In 2023, following a mid-term strategy evaluation, we developed our revised plan for 2023 – 2025. Our Global Plan of Action sets out **six critical actions** that we will prioritise to help the world secure a future free from AIDS for everyone, everywhere. These actions are significantly contributing towards global efforts to reduce HIV infections and AIDS-related deaths.

Frontline AIDS convenes, connects, and catalyses the global partnership to:

This report provides updates on our efforts and those of the Frontline AIDS partnership in each of these action areas and highlights the significant developments that have taken place in 2023.



1

CHALLENGE LEADERS TO INVEST IN AND IMPROVE ACCESS TO HIV PREVENTION

Our global advocacy galvanises urgent action on HIV prevention.



2

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

We advocate for health care that focuses on the whole person, not just on individual health issues.



3

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

We support communities to fight for human rights and promote justice, holding perpetrators, institutions and governments to account by using evidence.



4

DELIVER, SHARE AND SCALE-UP INNOVATIONS

We design and generate evidence about what does and doesn't work and share what we learn.



5

STRENGTHEN AND SUSTAIN COMMUNITY HEALTH SYSTEMS

We support our partners to strengthen the community systems that are essential to the HIV response, the climate crisis, and future pandemics.



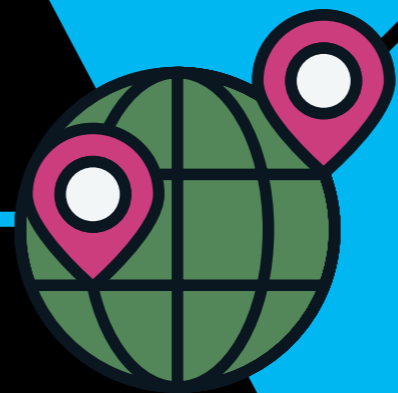
6

DEVELOP AND CHAMPION A NEW GENERATION OF LEADERS

We support adolescents and young people, especially young women with HIV, to lead programmes and reach their full potential as leaders and advocates.

GLOBAL PARTNERSHIP FOOTPRINT 2023

IN 2023
**THE FRONTLINE AIDS GLOBAL
PARTNERSHIP² REACHED:**



² The figures presented here are based on data reported by 41 partner organisations and Frontline AIDS

ACHIEVEMENTS AND PERFORMANCE

FRONTLINE AIDS SUPPORTED:

- > 2,674 people to receive training in more than 20 countries
- > 149 organisations to receive technical or financial support in 64 countries
- > 12,000 people to participate in community dialogues in 9 countries
- > 15 restricted programmes involving 18 funding partners, with a total value of US\$14.2 million³



"We have learned that together we are stronger. Partnerships make us achieve more. When strong systems are in place, with constant monitoring and evaluation and technical support, and good collaborations and working as one team, we are unstoppable!"

Alive Medical Services, Uganda



"The partnership made a significant contribution to advocacy activities, as it influenced the acceptance by the government and civil society in general of the introduction and implementation of Harm Reduction activities for people who use drugs in Mozambique"

UNIDOS, Mozambique



OUR PARTNERS' FEEDBACK ON THE VALUE OF THE FRONTLINE AIDS PARTNERSHIP:

- > 76% of partners said that being part of Frontline AIDS had a good or significant direct contribution to their objectives
- > 92% of partners said that they were satisfied with Frontline AIDS as the coordinating body of the partnership

"Frontline AIDS is one of the best partners in this world who contributed to supporting us, people from the developing countries, to reduce the gap between the community needs and the services"

MENAHRA, Lebanon



"The work that Frontline AIDS does is important, and we must continue together to strengthen ourselves, showing results"

Instituto para el Desarrollo Humano, Bolivia



"This is a great partnership that has significantly contributed to what we are as an organisation. In recent years, we have received some financial and technical support that have seen us become more influential and recognised"

Pakachere, Malawi



"Frontline AIDS contributes towards maintaining standards in our HIV work, fostering collaboration, and ensuring the integrity of research activities"

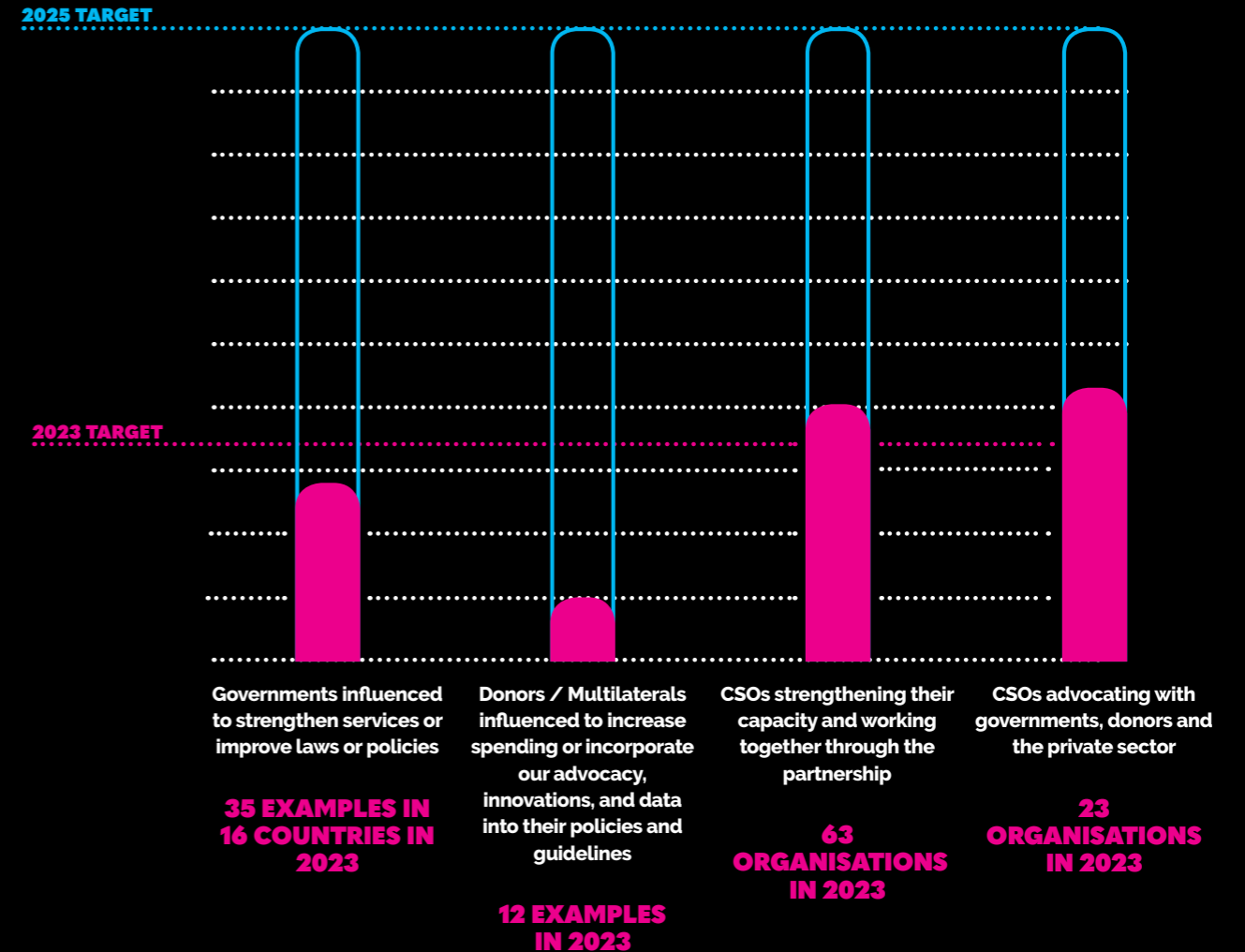
Mamta, India



The targets for this period of the Global Plan of Action (2023-2025) were set in 2022. Although we are well on track for some of our indicators, changes in the funding environment and external context suggest that we need to revise some of our targets in 2024 based on an updated forecast.

2023 achieved
Target remaining 2023-2025

% PROGRESS IN 2023 TOWARDS 2025 TARGETS



³ Restricted programmes are funded by investment that can only be used to meet that programme's aims and objectives.

MEET THE CHANGE AGENTS

INNOVATORS AND ADVOCATES AT THE HEART OF THE HIV RESPONSE

ANOTIDA CHIOME, PEER COUNSELLOR



As a peer educator in her community, Anotida is an HIV change agent committed to breaking the silence around HIV. She encourages people to openly discuss the virus, aiming to reduce stigma and discrimination against those living with HIV. It is also important to Anotida that she honours those who have dedicated their lives to fighting HIV and remembers those who have died from the disease. Her work helps build a more supportive and aware community.

VIJAY SINGH, PROJECT DIRECTOR, LOVELIFE SOCIETY



Since 2017, Vijay has been pivotal to Mamta, designing research proposals and addressing challenges faced by marginalised groups such as men who have sex with men, transgender women, prisoners and those living with HIV in India. He has effectively voiced these communities' concerns at critical ethical meetings, bringing community insights to Mamta's initiatives. His dedication has garnered recognition from various government bodies and NGOs nationwide.

TINASHE GRATEFUL RUFURWADZO, DIGITAL EMPOWERMENT MANAGER, GNP+ SOCIETY

Vijay began his HIV-related career at Lovelife Society as a peer counsellor in 2013. His expertise quickly advanced him to project director, where he led the Vihaan project's care and support arm with notable leadership. Beyond his organisation, Vijay's advocacy has made him a recognised positive speaker in various forums, such as the Delhi State AIDS Control Society, where he represents both TB and HIV communities, pushing for their needs in strategic government plans.

LUCY ESQUIVEL, EXECUTIVE DIRECTOR, REDTRASEX



Lucy Esquivel is a sex worker-leader who began her activism in 2001, alongside a group of women from Paraguay, in response to the continuous human rights violations by security forces and the persistent stigma and discrimination against sex workers, which hindered their access to health, education, justice, and labour rights. In 2004, she founded the first organisation for sex workers in Paraguay, United in Hope (UNES), which to this day brings the voice of sex workers to legislative and governmental spaces and continues to work for the full recognition of sex workers' human rights and the prevention and eradication of the violence they face.

Lucy also held the general secretary position of the Network of NGOs working on HIV and AIDS in Paraguay and coordinated projects related to the issue, funded by the Global Fund. She was recently elected vice president of the Country Coordinating Mechanism in Paraguay, advocating for the visibility and leadership of sex worker women in decision-making about resources and initiatives related to HIV at the local level. Thanks to Lucy's leadership at UNES, significant advocacy actions have been achieved locally, such as contributing to the reduction of HIV infections among sex workers through the organisation's work in promotion and peer education. As executive director of RedTraSex, which brings together organisations from 15 countries in the region, Lucy continues her tireless activism for the rights of sex workers and the recognition of sex work as work.



Tinashe is a powerhouse role model for young people navigating SRHR, HIV, and issues affecting key populations.

His commitment to amplifying the voices of young people, particularly adolescent girls and young women, through various media is remarkable. As the creator of a national radio show, now in its fifth year, Tinashe empowers young people living with HIV to tell their own stories.

His influence extends regionally through the READY Movement and globally via GNP+ where he advocates for meaningful and diverse youth engagement in health and rights initiatives. Tinashe has also mentored hundreds of young people, leading advocacy platforms and major events like the READY Summit with Frontline AIDS, focusing on inequalities and ending AIDS. His leadership has also been pivotal in shaping the Global AIDS Strategy and the Global Fund strategy, influencing international policies such as PEPFAR COP23, where his efforts helped secure a US\$20 million commitment for youth-led projects.

CHALLENGE LEADERS TO INVEST IN AND IMPROVE ACCESS TO HIV PREVENTION

Despite progress in several countries, the world is not on track to end the AIDS epidemic by 2030. In 2022, around 4,000 adults and children acquired HIV each day — a total of **1.3 million new HIV infections**. Meanwhile antiretroviral therapy (ART), which saves lives and can suppress the virus to levels where it is untransmissible, remained out of reach for 9.2 million people living with HIV.⁴

Our global advocacy galvanises urgent action on HIV prevention. In 2023, we worked with our partners and networks to influence political leaders, governments, and donors at the national, regional, and global levels to prioritise the funding and policy decisions that are urgently needed to end AIDS. Our advocacy promotes HIV prevention for marginalised people, alongside access to harm reduction for people who use drugs, and we campaign for improved access to comprehensive sexuality education (CSE) and for innovative approaches to integrating HIV prevention and female genital schistosomiasis (FGS) services.

Martha Clara Nakato/2022



WHAT WERE SOME OF THE CHALLENGES IN 2023?

▶ THE RISE OF ANTI-RIGHTS/ ANTI-GENDER MOVEMENTS

is damaging HIV prevention efforts in many countries, notably Uganda, Tanzania, and Kenya. These movements are growing in influence and fuelling crackdowns and violence against LGBTQ+ communities, leading to increased human rights violations and restricted access to vital HIV prevention services, as well as campaigning to stop young people from accessing condoms or Pre-Exposure Prophylaxis (PrEP), and mobilising against CSE.

▶ THE CRIMINALISATION OF DRUG USE AND OPPOSITION TO HARM REDUCTION PROGRAMMES

continues to hinder progress on HIV. There is not enough political will to support and finance harm reduction services globally, despite people who use drugs facing an unacceptably high HIV infection rate – with infection rates even growing in some countries, such as those in Eastern Europe and Central Asia.

▶ NOT ENOUGH FUNDING AND POLITICAL WILL AT GLOBAL AND NATIONAL LEVELS TO PREVENT HIV

Other health issues are deemed more important, and the people most affected by HIV are increasingly scapegoated or marginalised.



⁴ Global HIV Prevention Coalition Resource Hub, 'Accelerating HIV Prevention' (webpage, accessed May 2024).

HOW IS THE FRONTLINE AIDS PARTNERSHIP MAKING A DIFFERENCE?

Accountability for HIV prevention

In 2023, we put HIV prevention accountability at the top of our agenda, largely through our programme United for Prevention (U4P). Significant advancements made by the U4P programme in its first year would not have been possible without the historic work done by Frontline AIDS on accountability in its role within the Global HIV Prevention Coalition (GPC).

Partners were trained and supported to conduct analyses of their national HIV responses. This helped guide the development of HIV prevention accountability strategies and workplans. Through this programme seven HIV Prevention & Accountability reports were launched at both the national and regional level, with three more to follow shortly (see p24).

The establishment of new civil society coalitions in Angola and Eswatini in 2023 marks a significant moment for HIV prevention accountability. At the request of the Angola UNAIDS office, Frontline AIDS partnered with local civil society organisation The Angolan Network of AIDS, Tuberculosis and Malaria Service Organizations (ANASO) to establish an HIV Prevention Accountability Coalition and to release an HIV Prevention & Accountability report. Similarly, in Eswatini, support was provided to Co-ordinating Assembly of Non-Governmental Organisations (CANGO) to form a coalition, culminating in the launch of Eswatini's first report on HIV prevention accountability. We also continued work with Alliance India to maintain the Indian coalition on accountability, which includes local/regional key population networks. This collaboration resulted in the launch of an HIV Prevention & Accountability report in 2023 which will be a key tool for our ongoing advocacy efforts in 2024.

Enhancing HIV prevention in high-need regions

In 2023, we prioritised HIV prevention in regions where it is needed most. The Middle East and North Africa (MENA) region has been one of two regions where rates of new infections are consistently trending upwards.⁵ In 2023 we supported regional partners to advocate with their own governments and in global spaces, such as the UNAIDS Programme Coordinating Board and the Global Fund Board, to address the concerning gap in HIV prevention as well as leadership. Through the Nadoum programme we helped civil society and governments improve the quality of key prevention tools, such as harm reduction services. We did this by providing technical support and facilitating knowledge exchanges, both within the region and with countries with effective harm reduction strategies, such as Portugal.

Female genital schistosomiasis integration into SRH services

We are working to address female genital schistosomiasis (FGS), a largely overlooked disease that greatly increases the risk of HIV and cervical cancer and can also cause infertility, miscarriage, and stillbirth. This condition plays a significant role in HIV transmission, as it causes genital lesions that can facilitate the virus's entry. An estimated 56 million women and girls across Africa are affected by this disease,⁶ often in communities with limited access to clean, safe water.

FGS is easily treated and preventable. But it is often unrecognised and misdiagnosed as a sexually transmitted infection (STI). This means many women and girls with FGS are being given the wrong treatment for their condition and are being stigmatised for their assumed sexual activity.

Frontline AIDS is at the forefront of global advocacy to integrate FGS identification and treatment within SRH and HIV services. In 2023 we played a pivotal role in raising awareness and securing commitments for FGS, co-chairing

the FGS Integration Group and engaging with the WHO and other UN agencies. Our work led to significant achievements, such as the inclusion of FGS in Malawi's national STI guidelines. In collaboration with partners, we have also developed a Minimum Service Package, outlined through a cohesive technical guide for healthcare programmers and professionals on how to integrate FGS interventions into existing SRHR services. These efforts represent crucial steps toward ensuring FGS is included in broader health frameworks, ensuring comprehensive care for women and girls and reducing their HIV risk.

Resisting the anti-rights and anti-gender movements

In recent years, we have witnessed the rise of a global anti-rights and gender movement, characterised by its staunch opposition to equality, democracy, and the rights of key populations.

The movement operates through a network of well-funded conservative, faith-based, and authoritarian forces, which use false claims alongside the highly emotive language of family values, protection of children and the defense of parents' rights to undermine the autonomy and dignity of women, young people, LGBTQ+ communities and other marginalised groups. Its tactics range from legislative manoeuvres to grassroots mobilisation, all of which aim to restrict access to vital SRHR services and perpetuate discrimination against LGBTQ+ people. After hearing from our partners about the challenges arising from this increasingly powerful movement, we began to build the evidence base, commissioning research to analyse the tactics, funding and narratives being used by different opposition groups, primarily across Africa.

The research found the movement is having a devastating impact on access to lifesaving HIV prevention, SRHR interventions and CSE — hampering progress made across the continent. It has also resulted in deepening widespread

human rights violations, stigma and discrimination. The full findings will be shared in 2024. Alongside this research, in 2023 Frontline AIDS continued to work with partners to counter this movement in relation to CSE and HIV prevention. Our HIV Prevention & Accountability reports were a key aspect of this work, as they clearly show the effect these movements are having in different countries and can be used by advocates to counter misinformation.

Comprehensive sexuality education

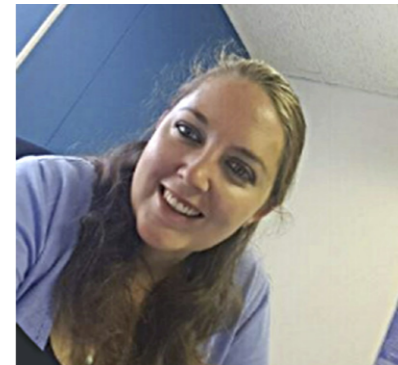
To end AIDS, young people need information about their SRH including how to prevent HIV. That's why we continue to push for CSE. In 2023, our advocacy work in this area focused on generating evidence on the value including the lifesaving impact of CSE and bolstering national and regional advocacy on this increasingly contested issue. We grew our relationship with UNESCO and secured additional funding to support youth advocates to counter the false and extremely harmful narratives often associated with CSE in Cameroon and Tanzania, in collaboration with our partners Y+ and Act Ubumbano. While the most compelling voices for CSE are those of young people and women at the country level, the opposition characterises CSE as a Western import which is undermining African values. Recognising the power of this false narrative alongside the strong African leadership that already exists on CSE, we are clarifying Frontline AIDS' position within this often-politicised advocacy space and refining our strategic approach to CSE, to guide our future initiatives in this critical area.

Global Fund engagement and advocacy

Last year many of our partners were actively involved in reprogramming their existing Global Fund grants and participating in the Grant Cycle 7 (GC7) process. Frontline AIDS provided significant support to our partners across Uganda, India, Zimbabwe, and Malawi during this time. In Zimbabwe, our engagement helped to ensure that people who use drugs were included as a target population, and achieved a 50% increase in funding allocated to them. In Uganda, Frontline AIDS facilitated community groups to engage in the GC7 process by managing the Global Fund's community, rights, and gender technical assistance through the Uganda Network of AIDS Service Organizations. This support enabled our partners to take a leading role in discussions and advocate directly with the Country Coordinating Mechanism, emphasising the importance of budgeting for and prioritising community-led activities.

⁵ UNAIDS (2023). *The Path that Ends AIDS: 2023 UNAIDS Global AIDS Update*. Geneva: Joint United Nations Programme on HIV/ AIDS.

⁶ Umbelino-Walker I, Wong F, Cassolato M, Pantelias A, Jacobson J, Kalume C. (2023). 'Integration of female genital schistosomiasis into HIV/sexual and reproductive health and neglected tropical diseases programmes and services: a scoping review'. *Sexual and Reproductive Health Matters*, 31 (1), 2262882.



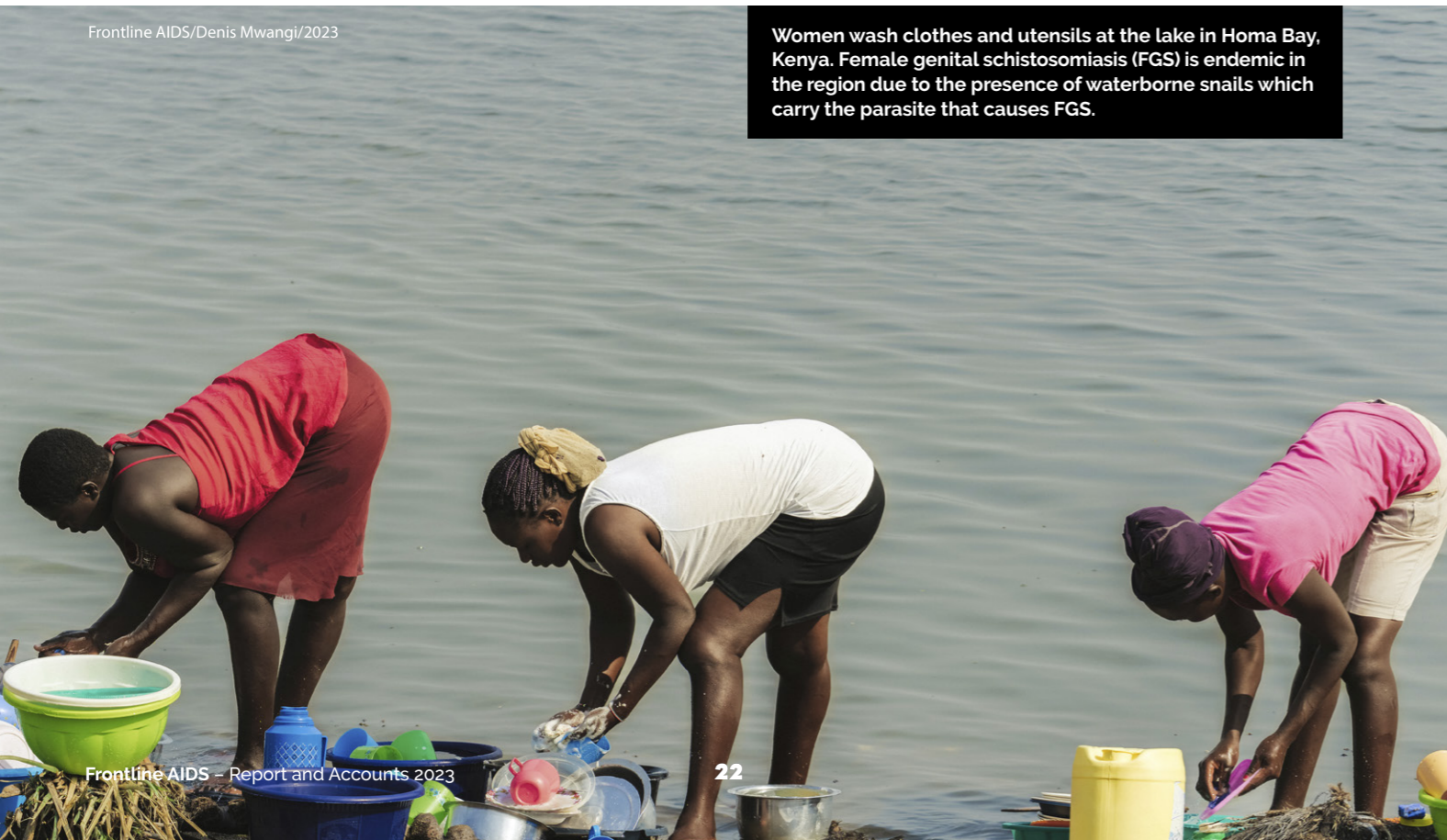
Leora Pillay

Lead: HIV Prevention Advocacy, Frontline AIDS

"What we're seeing is an anti-rights movement that has worked so well underground in a lot of African countries that it's derailing a lot of the progress that we've made in HIV prevention. We've got to tackle it quickly or we're going to find ourselves in a very difficult situation — not only for LGBT+ communities but for youth and adolescent girls and young women across the continent."

Frontline AIDS/Denis Mwangi/2023

Women wash clothes and utensils at the lake in Homa Bay, Kenya. Female genital schistosomiasis (FGS) is endemic in the region due to the presence of waterborne snails which carry the parasite that causes FGS.



Winifred Kasoga, Peer Educator and Youth Leader in the SRHR Umbrella Programme, demonstrates correct condom use for a group of young people.

HIV PREVENTION AND ACCOUNTABILITY REPORTS

For too long, there has not been enough scrutiny over whether government commitments to prevent HIV among those most at risk are being met. The 2023 HIV Prevention & Accountability reports aim to change this. They provide an overview of progress on HIV prevention within 10 countries in the UNAIDS Global Prevention Coalition: Angola, Eswatini, India, Kenya, Malawi, Mozambique, Nigeria, Tanzania, Uganda, and Zimbabwe.

The reports provide a holistic picture of what HIV prevention looks like in each country from the perspective of civil society and communities most affected by HIV, who play an essential role in tracking progress on HIV prevention, providing quality services, and making HIV responses more sustainable.

The reports were developed in collaboration with 126 partners from across the 10 countries. As part of the U4P programme, civil society and communities are pushing for national-level accountability on HIV prevention.



Dr. Lilian Mwakyosi/2023

Dr Lilian Benjamin Mwakyosi

Executive Director, DARE Tanzania

"The [HIV Prevention & Accountability] reports allow relevant key actors to be able to read about experiences that are shared by the communities and the solutions being proposed by them. This is one way to get to a point where we're developing prevention programmes and prevention investment that is really tailored to the needs of the communities."

TACKLING STIGMA TOWARDS PEOPLE WHO USE DRUGS IN ZIMBABWE

Reducing stigma and discrimination towards people who use drugs is critical. It encourages people who use drugs to seek and access HIV prevention and treatment services without fear of judgment or punishment.

The media plays a significant role in shaping societal attitudes and perceptions of people who use drugs. This means the media has the power to create a cultural environment that is more supportive of people who use drugs, which can in turn increase their engagement with vital health services. In recognition of this, Frontline AIDS, in collaboration with partner ZCLDN, held a workshop for 40 journalists in Harare, Zimbabwe, focusing on the right language to use when reporting on drug use. The aim was to reduce stigma and discrimination against people who use drugs, especially from government officials.

The workshop was highly successful, with many journalists expressing that it was their first exposure to this terminology. Since the training, five journalists from various media houses (Zimbabwe Television Network, NRTV, NewsDay, Healthtimes, and Newsday) have reported favourably and more sensitively on harm reduction and people who use drugs. This shift in media representation is crucial for advancing public understanding and acceptance of people who use drugs in Zimbabwe and will make HIV prevention strategies more effective in the community.



Partners at their HIV Prevention & Accountability report launch event in Uganda



The Zimbabwe Civil Liberties and Drug Network (ZCLDN) has become a driving force in shifting attitudes towards people who use drugs and reforming drug policies



THE HISTORY TO CHANGE THE FUTURE - CENTRING KEY POPULATIONS

Access to HIV prevention services is a universal right. But for too long, too many people have been marginalised and left behind by national prevention programmes.

Our Frontiers Prevention Project (FPP), which ran from 2001 to 2008, was a multi-country prevention programme working with marginalised people who are at increased risk of HIV. It aimed to slow the spread of HIV in areas with high infection rates and build up effective and sustainable community responses. This community-based prevention initiative worked. It empowered key populations by strengthening their advocacy skills, changing policies that affect them, and increasing community awareness. Combined with the provision of a comprehensive package of prevention interventions,

these efforts reduced risk-taking behaviours and STI infections, ultimately decreasing HIV incidence among people most at risk of HIV and the broader community.

Yet two decades on, marginalised communities continue to bear the brunt of the epidemic. **Over half of all new HIV infections in 2022 occurred among five key populations and their sexual partners.**⁷ There is an urgent need for governments to step up HIV prevention by abolishing discriminatory laws, improving access to crucial services, advancing national data systems, promoting new prevention technologies such as the dapivirine ring and injectable pre-exposure prophylaxis (PrEP), and providing financing to scale up service delivery models that work.

Capitalising on the history and successes of the FPP and a longstanding commitment to inclusive prevention services, our U4P programme is working with partners in Kenya, Malawi, Mozambique, Nigeria, Tanzania, Uganda, and Zimbabwe to ensure that national road map commitments lead to tangible actions, reducing HIV infections among people who are most vulnerable to them. Part of this work involves our HIV Prevention & Accountability reports, which offer a community perspective on HIV prevention efforts.

Through sustained advocacy, accountability, and community engagement and leadership, we're working to reduce new HIV infections for everyone, everywhere.

THROUGH SUSTAINED ADVOCACY, ACCOUNTABILITY, AND COMMUNITY ENGAGEMENT AND LEADERSHIP, WE'RE WORKING TO DECREASE NEW HIV INFECTIONS FOR EVERYONE, EVERYWHERE.



⁷ UNAIDS (2023), The Path that Ends AIDS: 2023 UNAIDS Global AIDS Update, Geneva: Joint United Nations Programme on HIV/ AIDS. UNAIDS considers the five main key population groups as (1) gay men and other men who have sex with men, (2) sex workers, (3) transgender people, (4) people who inject drugs, and (5) prisoners and other incarcerated people.

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

People who are at increased risk of HIV are often also at increased risk of other health issues, such as TB or hepatitis. For health services to work, they must meet people where they are and make it as easy as possible for a wide range of their needs to be met. We call this a 'person-centred' model of care, and we know that it works.

In 2023, global health policy and architectures continued to shift as the impacts of the COVID pandemic continued to be felt. As funding for HIV and other health conditions shrinks, it is vital to design services that can efficiently link people to care in an integrated way. Last year we advocated with governments, donors, and policymakers to secure political commitment and funding for healthcare that focuses on the whole person, not on individual health issues, and for SRHR, particularly for women and girls. We delivered innovative programmes, fostered learning, and conducted cutting edge research to improve integrated health services, within and outside our global partnership.



In Cambodia, KHANA health centre staff and community lay counsellors jointly visit people who are on Tuberculosis Preventive Treatment in the community

KHANA/Sovannary Tuot/2023

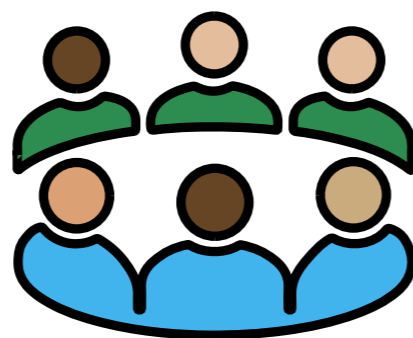
WHAT WERE SOME OF THE CHALLENGES IN 2023?

- ▶ **A GLOBAL TREND OF FUNDING CUTS OR SHIFTING FUNDS,** impacting how much money is available for HIV mechanisms like the Global Fund.
- ▶ **SILOED HEALTH SYSTEMS,** which do not recognise how health issues are connected and miss opportunities for integration.
- ▶ **THE ONGOING CONFLICT AND HUMANITARIAN CRISIS IN UKRAINE** where our partner Alliance for Public Health (APH), which leads on this area of work, is based.
- ▶ **LANGUAGE BARRIERS** which limit the participation of civil society organisations and communities from Francophone Africa and Latin America. For example, *The Union World Conference on Lung Health's* only working language was English, which stopped many organisations from taking part.

HOW IS THE FRONTLINE AIDS PARTNERSHIP MAKING A DIFFERENCE?

Multi-Stakeholder Meeting in New York

In May 2023, representatives from our partnership engaged in discussions around a draft UN political declaration on TB, universal health coverage (UHC) and pandemic prevention, preparedness, and response (PPPR). The involvement of civil society representatives, facilitated by Frontline AIDS, ensured vital person-centred aspects were considered. Partners provided valuable comments, some of which were incorporated into the final declaration. The 2023 version exhibited stronger language than the 2019 version, emphasising the role of primary healthcare and community involvement in achieving UHC.



Community leadership at the UN High-Level Meeting

During the September 2023 UN High-Level meeting, the voices of community-based organisations were heard. During the meeting, representatives advocated for a multi-sectoral approach and government accountability for fulfilling the obligations outlined in political declarations. Frontline AIDS' partners made important contributions to these discussions, demonstrating the importance of their continued leadership in delivering care for people affected by HIV.

Community-led advocacy at the Union World Conference on Lung Health

Our partners played significant roles in preparatory events for the Union World Conference on Lung Health in November 2023. Sessions led by the APH, KHANA, and other Frontline AIDS partners brought to life the power of community-led advocacy in shaping political contexts for ending TB and its impact on people living with HIV. This engagement not only broadened awareness about the Frontline AIDS partnership, it also facilitated valuable networking opportunities among partners, fostering collaboration and information sharing.



Evgenia Geliukh's speech during the session 'Management of TB during War' at The Union World Conference on Lung Health

Alliance for Public Health/2023



APH mobile clinics serve people in liberated areas of Ukraine close to the front line in over 160 small villages where there are no clinics, pharmacies, doctors or nurses.

Alliance for Public Health/2023

ENHANCED HIV COUNSELLING IN EGYPT

Under our Nadoum programme, in Alexandria, Cairo, and Tanta pharmacists at public dispensary sites within fever hospitals, which treat people with infectious conditions, now include counselling as a regular part of their service when dispensing ART medications to people living with HIV. Through the initiative, pharmacists received specialist training in 2022 to help them better understand and explain ART. New roles for pharmacists were also established in the three hospitals. Two pharmacists have become training moderators and facilitators, overseeing sessions on serving people living with HIV.

This initiative provides a solution to a common challenge, as pharmacists often lack the time and information to educate people with HIV about the medication they are taking and the critical importance of remaining on treatment. The results are impressive as the initiative has led to higher treatment adherence among people living with HIV who are supported by Caritas, a Nadoum partner, and other organisations that Caritas supports.



INTEGRATED APPROACHES TO HEPATITIS C INTERVENTION

In a major step forward for improving and integrating hepatitis C (HCV) and HIV services for people who use drugs, Frontline AIDS, along with Médecins du Monde and PATH, will implement three complementary projects over four years, as part of a US\$31 million investment by Unitaïd. This funding is aimed at harm reduction efforts to prevent HCV among people who inject drugs and others at high risk of HCV. Critically, this investment will also address the dual risk of HIV and HCV transmission that people who use drugs face. The projects, facilitated by Unitaïd's funding, will pilot two innovative and under-used products – low dead-space syringes and long-acting depot buprenorphine (a medication used to treat opioid use disorder) – in 10 countries. These efforts will demonstrate the integration of HCV prevention, testing, and treatment within harm reduction services and/or prisons and generate critical evidence to support the broader use of these products, focusing on understanding user preferences, addressing high treatment costs, and increasing demand.

Our focus in 2023 was on securing the government support, partnerships, and regulatory permissions necessary for these projects. We also supported the formation of a portfolio-wide Community Advisory Board, made up of 25 members from 10 different countries and regions, to ensure people who use drugs and other affected communities were meaningfully involved in designing the projects and developing training tools. This comprehensive approach not only targets HCV but also plays a pivotal role in our broader strategy to curb HIV infections, addressing a significant public health challenge where these epidemics intersect.



Aniedi Akpan/2023

Aniedi Akpan

Director, Drug Free and Preventive Healthcare Organization (DAPHO), Nigeria

“The Unitaïd HCV Portfolio Community Advisory Board brings together knowledge from theory, experience, and practice to inform the project. It is a multi-faceted learning and decision-making platform. I think this needs to be replicated across various projects. It has been a ‘wow’ experience for me, learning and sharing ideas with people across different contexts.”



First day meeting with the National Steering Committee in Nigeria, which includes implementing partners, government and community-based organisations.

**THE HISTORY TO CHANGE THE FUTURE
- PERSON-CENTRED HARM REDUCTION**

Under the Partnership to Inspire, Transform and Connect the HIV response (PITCH), we supported community-led groups, such as Drug Harm Reduction Advocacy Network (DHRAN) in Nigeria, to challenge the government's negative stance on injecting drug use.

In 2020, this advocacy led to pilot sites for needle and syringe programmes (NSPs) being established in three states with high rates of injecting drug use. Leveraging our networks and support from the Global Fund, we ensured that the NSP models adopted in Nigeria reflected good practices and actively involved the community of people who use drugs. We also arranged

for Nigerian officials to visit an established NSP site in Kenya as well as experience first-hand the interaction between law enforcement and drug use-related public health programmes in Scotland, where they gained insights that helped shape the programme's initial guidelines.

In 2023, working with DAPHO, a leading member of the DHRAN, we launched a pioneering harm reduction programme in Nigeria using cutting-edge technologies, such as low dead space syringes and needles. This has been informed and enhanced by the knowledge and relationships built through these previous programmes.

This engagement with DHRAN, which has now spanned eight years, has consistently placed people who use drugs at the heart of our efforts, connecting this community with the latest innovations and good practices in the field. This long-term commitment shows how our deep-rooted focus on community engagement and innovation enables us to lead both transformative responses in the HIV sector and champion integrated approaches for people who use drugs, including much-needed HCV interventions.

"There is increased awareness of the risks from sharing needles, but the reality is that clean needles, syringes and other harm reduction materials are not available, so people continue." Project participant, Nigeria.



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

Respect for and protection of human rights is critical to ending AIDS, as stigma, discrimination, and social inequalities continue to prevent people most at risk of HIV from accessing HIV prevention, testing, treatment, and care services. In 2023, Frontline AIDS mobilised, convened, and collaborated with our partners to suggest evidence of the rights-related barriers impeding access to health and justice for marginalised people and communities. Our approach went further than documentation alone, supporting and enabling communities to hold perpetrators, institutions, and governments to account and use the evidence gathered to highlight and challenge social and structural barriers. We also worked within our partnership, and with key external allies, to resist anti-rights opposition and prevent rollback on HIV, SRHR, human rights and gender equality.

WHAT WERE SOME OF THE CHALLENGES IN 2023?

- ▶ **LIMITED ACCESS TO ROBUST, FLEXIBLE, LONG-TERM FUNDING FOR COMMUNITY-LED HUMAN RIGHTS RESPONSES**
- ▶ **CONTINUED SOCIAL, LEGAL AND ECONOMIC CONSTRICTION OF CIVIC SPACE AND TOUGHENING POLITICAL ENVIRONMENTS** particularly the surge in anti-rights and anti-gender movements.
- ▶ **COLLABORATING WITH OTHER CIVIL SOCIETY ACTORS IN THE INTERNATIONAL COMMUNITY** due to differing strategies in movement building, solidarity efforts, and advocacy work.



Vuyiseka Dubula/2023

Vuyiseka Dubula

Head of Community, Rights & Gender, the Global Fund to Fight AIDS, Tuberculosis and Malaria

“When queer people are attacked in Uganda, it is a direct attack on women, on sexual and reproductive rights and every marginalised community around the world (...) it’s an attack on all of us because, as long as we allow this decline in solidarity, the powers of the world will have achieved exactly what they wanted in dividing us and isolating us in little corners.”



Rainbow Pride flags at Dignitate Zambia. The community-based organisation offers mobile outreach care support to communities most affected by HIV.

Frontline AIDS/Tony Kawimbe/Arete/2020

HOW IS THE FRONTLINE AIDS PARTNERSHIP MAKING A DIFFERENCE?

Supporting LGBTQ+ communities to deliver human rights responses

Frontline AIDS provided essential funding and support to organisations like Gender Dynamix, Cameroonian Foundation for AIDS (CAMFAIDS), Alliance Nationale des Communautés pour la Santé (ANCS), and Solace Initiative, empowering them to build movements and support LGBTQ+ communities through technical training, sensitisation sessions, and emergency grants. With our support, a helpline for LGBTQ+ people in crisis was opened in Ghana.

Efforts to bolster national advocacy strategies were supported by expert consultations for partners from both REACH (a Frontline AIDS’ programme which combines emergency response, community-led monitoring, and national, regional and global advocacy) and Nadoum. Frontline AIDS also hosted technical webinars and online advocacy learning workshops, building partners’ capacity to influence global health policies and funding mechanisms, including those of the Global Fund and PEPFAR.

Advocacy achievements and strategic engagements

We boosted support for rights-based approaches by successfully advocating with the Global HIV Prevention Coalition to include an initiative on countering anti-rights mobilisation in its 2024 workplan, leading to the establishment of a dedicated task-team. With UNAIDS, UNDP and other key agencies, we are also planning to co-host an Africa regional meeting in 2024. As a result of these two initiatives, there is now a collective push bringing UN actors, civil society, LGBTQ+ community organisations and other marginalised populations together to confront the threats that the anti-rights movement poses for access to HIV prevention, other HIV services and human rights.

Empowering women and LGBTQ+ communities

Women and girls continue to bear the brunt of the HIV epidemic. In sub-Saharan Africa adolescent girls and young women (aged 15-24 years) were more than three times as likely to acquire HIV than their male peers in 2022.⁹

This stark disparity underscores the urgent need for tailored interventions, such as those implemented in our FGS project in Kenya. The project successfully incorporated social inclusion and equity into core health services, recognising the gendered nature of FGS and the fact that it significantly increases HIV risk.

In Burundi, our Nyumviriza project has been pivotal in supporting women affected by gender-based violence. When women who use drugs go to seek help they are often sexually assaulted. The project, through our partner Association Burundaise pour un Monde de Paix sans Drogues, has provided support for gender-based violence as well as justice services and legal support for women who use drugs, and Safety Centres have been set up to provide temporary accommodation for women in the most vulnerable situations. Sensitisation carried out with local authorities and communities has helped reduce discrimination against and victimisation of women who use drugs.

In Uganda, we not only secured Global Fund support for safety and security measures but also enhanced LGBTQ+ organisations' capacity for documenting and challenging human rights violations by providing technical assistance funded by USAID.

Fostering partnerships and shared strategies

An important meeting in Johannesburg united 20 partners from Africa and the Middle East in June 2023. The gathering fostered knowledge sharing, networking, and helped to build consensus on shared objectives. Partners expressed eagerness to collaborate on joint fundraising for longer-term flexible funding, to lead technical trainings on human rights and advocacy, and to strengthen efforts by building stronger alliances together.



Mimi Harushamagara

Community mobiliser and peer educator,
Nyumviriza Centre, Burundi

"Previously, the relationship between peer educators and the police wasn't good. The police didn't understand our work in the community, so we organised a meeting to explain our work, which has helped improve the situation."

The International Conference on AIDS and STIs in Africa (ICASA) in December 2023 was another key moment for Frontline AIDS and its partners to take forward shared priorities. In collaboration with Key Populations (KP) led networks,⁹ Frontline AIDS hosted the Key Populations Pre-Conference.

This event centred on critical discussions around human rights, criminalisation, and the challenges posed by the rising anti-rights movement. The conference provided a space to explore strategies for mobilising leadership and resources for a coordinated response. A key outcome was the Harare Manifesto, co-authored by Frontline AIDS, which calls for sustainable and equitable financing to overcome human rights barriers faced by people who are at increased risk of HIV in Africa.

⁹ UNAIDS (2023). *The Path that Ends AIDS: 2023 UNAIDS Global AIDS Update*. Geneva: Joint United Nations Programme on HIV/ AIDS

⁹ These networks included the Africa Key Populations Experts Group, African Sex Workers Alliance, African Network of People Using Drugs, African Queer Youth Initiative, Advocates for Prevention of HIV and AIDS in Africa, and Global Black Gay Men Connect.

THE RAPID RESPONSE FUND

LGBTQ+ civil society organisations face many threats that disrupt their ability to provide services, including HIV services. Government deregistration, legal restrictions on funding LGBTQ+ rights work, evictions, raids on offices, public outings, and threats to staff and volunteers are just some of the roadblocks they experience. This shows how important it is for such organisations to be able to access emergency funding, through Frontline AIDS' Rapid Response Fund, so they can continue to be effective and successful. Rapid Response Fund grants have helped LGBTQ+ organisations relocate offices, keep staff safe, address disruptions, and advocate in human rights spaces.

In 2023 we provided 16 grants totalling US\$180K to support civil society organisations in eight countries, emphasising our commitment to safety and inclusivity. This funding, made possible with support from the Elton John AIDS Foundation, the Government of Ireland and Swedish International Development Cooperation (Sida), helped these organisations adjust their operations in response to urgent crises. In Uganda, a grant was given to partners to help them keep their services running through the night, as many LGBTQ+ people only felt safe to leave the house at nighttime due to the tensions sparked by the Anti Homosexuality Act. When people reached the clinic, many were in dire physical and mental health. Our support served as a critical lifeline during this crisis.

Since its inception, the Rapid Response Fund has granted US\$5.1 million through more than 600 direct grants to community-led organisations working across 45 countries.

**\$5.1
MILLION**



Parallel to these efforts, Frontline AIDS supported and participated in the Women's Networking Zone and the Diaspora Zone, offering spaces for engagement on issues like HIV in humanitarian crises, substance use, and the intersection of HIV and feminism. Managed by a consortium of member organisations, the Women's Networking Zone facilitated discussions, experience sharing, and strategy development for fostering feminist movements within the global HIV response. Emphasis was placed on the importance of information, education and communication materials (used to convey public health messaging to support behaviour change) and the need for larger safe spaces to accommodate and support more women to participate.

Impactful donor advocacy

We know it is vital that the needs and perspectives of those most affected by HIV are central to funding and policy decisions. In early 2023, we supported several of our partners to engage in the development of PEPFAR's Country and Regional Operational Plan, and a strong Frontline AIDS delegation advocated at the Africa-regional Conference of the Parties (COP) meeting. We also gained consensus from PEPFAR staff on the necessity for more effective channels to enable African civil society leaders and communities at increased risk of HIV from Africa to more directly influence PEPFAR and other key stakeholders in the HIV response, including by using data from Frontline AIDS' Rights – Evidence – ACTION (REAct) tool and other community-led monitoring sources.

Despite challenges, including leadership changes and hurdles in PEPFAR reauthorisation, efforts have continued to define and refine this proposal and secure funding for its implementation. This period also saw a notable increase in US funding focused on community-led human rights responses, reflecting our advocacy messages.

Legal and institutional advocacy in the MENA region

In Egypt, Nadoum project partner Caritas successfully advocated for HIV stigma and discrimination training to be included in the curriculum for trainee lawyers. This initiative will educate future legal professionals on the importance of non-discriminatory practices, fostering a more supportive environment for people living with HIV.

Similarly, MENAHRA's statement on stigma against people who use drugs has been used in national advocacy to promote harm reduction. Efforts in Tunisia and Lebanon have focused on documenting human rights violations and engaging security forces to reduce discriminatory treatment of key populations, highlighting the ongoing commitment to legal and institutional reform.



Elie Aaraj (left), Executive Director of MENAHRA works with his team inside his office in Beirut, Lebanon



Joyce Ouma

Y+ Global

"Women are really tired of bearing the brunt of the epidemic. But this will continue to be the case if inequalities are not addressed."



Joseph¹⁰

Beirut

"I felt like a person again when I was introduced to MENAHRA. I felt that there is someone who is treating me like a normal person, not like a convict or a user. From my experience, harm reduction is the first step to come back to life."

¹⁰ Name changed to protect identity.



Lorraine and Gulliver "Quincy" McEwan, Executive Director of Guyana Trans United)

FCDO ANNOUNCE NEW LGBTQ+ FUND THAT INCLUDES EMERGENCY RESPONSE

In 2023 a significant advocacy success came when the UK Government announced a new LGBTQ+ funding stream. Since 2021, Frontline AIDS staff have been working to engage with and influence Foreign, Commonwealth and Development Office (FCDO) staff bilaterally as well as through the UK Alliance for Global Equalities, of which Frontline AIDS is a member, and through engagement with UK parliamentarians. In recognition of our expertise, we were invited to give oral evidence to an enquiry on the UK's SRHR spending led by the Parliamentary Select Committee on International Development. With the enquiry report and the government's response to follow in 2024. Our advocacy efforts have focused on integrating emergency response mechanisms into the UK's funding structure. There is an urgent need to provide this specific type of support to marginalised communities

and people living with HIV who face emergency situations resulting from police crackdowns, the introduction of new laws and other threats, in addition to ongoing stigma, discrimination, and criminalisation. Our strategy aimed to ensure immediate access to health and other essential services, as well as safety and justice, while also supporting the long-term improvements that the UK government has identified as priorities.

This sustained advocacy effort bore fruit in November 2023, with the FCDO's announcement of the Equal Safe and Free Fund. This new LGBTQ+ fund embraces our call for an emergency response component, and it represents a critical advancement for LGBTQ+ and HIV support services. Already active, the fund has launched two calls for proposals, marking a significant step forward in assisting organisations that are resisting anti-rights movements and supporting LGBTQ+ communities.

IN 2023, 1,064 CASES OF HUMAN RIGHTS VIOLATIONS WERE DOCUMENTED IN REACT IN NINE COUNTRIES.

**THE HISTORY TO CHANGE THE FUTURE
- RECORDING AND RESPONDING
TO HUMAN RIGHTS VIOLATIONS**

The rights of marginalised people came under attack in a new and worrying way in 2023, which will have a major impact on health and HIV. Frontline AIDS has many years' experience helping communities most affected by HIV support community members who have experienced rights violations. We do this by providing tried and tested tools and approaches which enable organisations to respond in the moment, collect data, and then, critically, use that data to advocate for wider change.

Communities most affected by HIV are stigmatised, discriminated against, and criminalised. But often there is no reliable data to prove these communities even exist, let alone the barriers people from these communities face when they try to access HIV services. Frontline AIDS launched REAct (Rights, Evidence, Action) in 2015 to address this gap. It is a tool that empowers community organisations to document human rights violations, facilitate access to services, and advocate for policy changes. Today, REAct's impact is global. Since its launch, marginalised communities in 31 countries have used REAct to generate data that shows the true nature and scale of the human rights violations they face, not only in relation to HIV but in accessing services

for hepatitis C and for SRHR, as well as outside of healthcare, for example in the violence that they face from families and the wider community, and in their experiences of seeking justice. Supported by the Elton John AIDS Foundation and the Global Fund, REAct embodies our ongoing commitment to human rights-based HIV programming, ensuring marginalised communities across the world can access essential health services and can push for the removal of human rights barriers. Looking ahead, Frontline AIDS is committed to further expanding REAct's reach and impact, driving global efforts toward a future where all communities can access the HIV services they need, free from stigma and discrimination.



DELIVER, SHARE AND SCALE UP INNOVATIONS

Innovation drives our mission to end AIDS by 2030. By designing and generating evidence about what does and does not work and sharing what we learn, lessons can be applied at scale within our partnership, and shared with national governments, donors and other civil society actors. In 2023 we shared learning on methods and innovations across the partnership, including but not limited to: HIV, SRHR, FGS, mental health, and climate change. This learning was shared at online events, conferences and through our online portal, the Innovation Hub.

WHAT WERE SOME OF THE CHALLENGES IN 2023?

▶ THE IMPACT OF CLIMATE CHANGE

on environmental and social systems, which impacts everything from how HIV infections are transmitted and contracted to how likely or unlikely people are to live well with HIV and the level of AIDS-related deaths.

▶ FUNDING SILOS

Many of our innovative approaches span multiple sectors, yet funders often operate within distinct silos, and this hinders holistic system change.

▶ GOVERNMENT RESISTANCE

to structural changes when promoting integration across various sectors. Overcoming this resistance requires navigating bureaucratic barriers and advocating for more flexible approaches.

▶ INNOVATION IS FREQUENTLY EQUATED WITH PRODUCT DEVELOPMENT

leading to an emphasis on creating new treatments rather than supporting community-driven or locally relevant solutions. This skewed funding allocation poses challenges for addressing the diverse needs of communities, particularly in resource-constrained settings.



In Tanzania, mother and peer supporter Alcanjela collects her own fresh produce from her garden

Frontline AIDS/Peter Caton for READY 2018

HOW IS THE FRONTLINE AIDS PARTNERSHIP MAKING A DIFFERENCE?

Climate change and HIV

Climate change is increasing HIV infections and worsening the health of people living with HIV. A recent modelling study forecast 11.6 to 16 million additional cases of HIV by 2050 if current trends continue; a warning bell that must be heard.¹¹ Organisations and communities across the Frontline AIDS partnership are experiencing the impact of climate change in different ways. For instance, the Caribbean, Mozambique, and Bangladesh have all experienced devastating cyclones that caused evacuations and immediate displacement, while the Horn of Africa is experiencing a long-burn drought that has not resulted in immediate displacement but is having a slow impact on crops, economies, and health. Water scarcity and rising temperatures are adding to pre-existing migration and conflict in the MENA region, putting further strain on governments.

In our pursuit of innovative solutions to pressing global health challenges, in 2023 Frontline AIDS published its first policy briefing on the critical intersection of climate change and HIV. This work combines the latest scientific research

with insights from our partners, offering a comprehensive overview of how climate change could disrupt the HIV response and outlining initial strategies for adaptation. Launched at a donor dialogue at the end of the year, this briefing gained significant recognition, and was incorporated almost in its entirety into a 2024 Lancet Editorial on the same subject. This acknowledgment underscores our leadership in identifying and addressing emerging global health threats.

Further exemplifying our innovative approach, we have conducted scoping work within the READY+ programme to evaluate how prepared our partners and policies are for climate-related events. This effort, undertaken in collaboration with fellow grantees of the Netherlands Ministry of Foreign Affairs in the region and the Netherlands' Embassy in Maputo, highlights our proactive stance in integrating climate resilience into health response strategies.

Our response to HIV remains strong, and adaptive to environmental challenges. To ensure this continues we will widen our partnerships with other organisations to be ready to respond to a more crisis-prone operating environment.

¹¹ Baker RE. (2020). 'Climate change drives increase in modeled HIV prevalence'. *Climate Change*, 163, p.237-252.



Zvandiri peer counsellors play a key role in their communities in Zimbabwe

Frontline AIDS/Zinyange Auntony/2023

The Innovation Hub

Frontline AIDS explores and shares innovative strategies to respond to HIV, focusing on creating and scaling interventions that work. The Innovation Hub, which launched in November 2022 with partners NACOSA and LVCT Health, continues to grow, and provides a collaborative platform for sharing learning, methods and advancements in HIV-related projects.

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

Since its launch in 2022, 79 new innovations have been published on the Innovation Hub.

READY+ Innovations

Expanding peer-based adolescent care

In 2023 innovations in peer-based adolescent care through the READY+ programme continued to reach many young people. The programme is training peer supporters across Angola, Mozambique, Eswatini, Tanzania, and Zimbabwe, with plans underway to expand into Malawi in 2024.

Over 25,000 young people have been reached through the model since the beginning of this programme phase and young people with HIV are reporting increased levels of HIV viral load suppression, better mental health, and greater support from their communities and health service providers.

Enhancing family support

Good parent-child communication is important for building the trust required to ensure that adolescents and young people living with HIV get the best possible support to stay on treatment. In 2023, support sessions with parents and caregivers were conducted to address issues such as:

- the importance of family support for adolescents and young people.
- stigma and discrimination at the family and community levels.
- managing HIV disclosure.

Between 2021 and 2023, 4,666 parents/caregivers took part in support sessions across five countries.

Parents and caregivers who have participated in these sessions have reported feeling more empowered to support their children who are living with HIV.

Sustainability and expansion

READY for an AIDS Free Future (R4AFF) concluded in 2023 and exceeded its reach targets in almost all areas:

- a total of 31,962 young people were mobilised for HIV testing, exceeding the target by 53%.
- of the young people who were mobilised, 17,919 were successfully provided with HIV testing and counselling services, and 384 were diagnosed with HIV.
- 'mobile brigades' have been effective in reaching marginalised communities, enabling the project to reach around 830 hard-to-reach adolescents and young people.

In 2024, care models from R4AFF will be integrated into READY+, in partnership with Mozambique's Ministry of Health.

The READY programme has been developing detailed plans so that this model of care can be sustained beyond the life of the programme. In all countries, components are being integrated within the wider HIV response. In the coming years, we will further develop and strengthen the model, ready for a sustainable transition when the programme ends in 2026.

Another standout innovation in 2023 was the launch of the READY Academy. This new initiative equips young people with essential leadership, advocacy, and technical skills through mentoring and skill development programmes. We aim to conduct another session in 2024, this time with a strategic emphasis on combating anti-rights movements.

In 2023, 996 youth leaders were trained and mentored to advocate at national, regional, and global levels through the READY Academy.

Caregiver, Zimbabwe

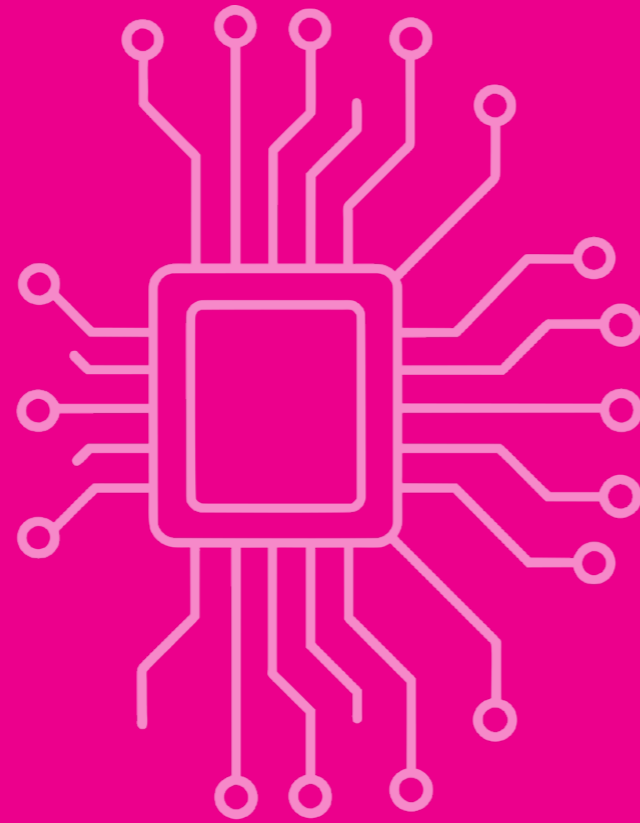
"Through early disclosure, I've witnessed the incredible benefits it brings. My child now has a sense of understanding and control over his health, and it has strengthened our bond as we navigate this journey together."

Early disclosure has empowered my child to actively engage in their treatment, make informed decisions, and become an advocate for themselves. When it's time for his medication you will hear him say 'mum its juice time' – it's our secret code! I'm grateful for the positive impact it has had on their well-being, and I'm committed to continuing to support them every step of the way."

USING AI TO IDENTIFY PEOPLE AT HIGH RISK OF HIV IN UKRAINE

In 2023, Frontline AIDS' partner Alliance for Public Health (APH) revolutionised HIV prevention and care in the context of the conflict in Ukraine by deploying artificial intelligence (AI) to sift through client records, pinpointing those at high risk of undiagnosed HIV. This AI-driven approach has dramatically improved the precision in identifying individuals in need of testing, support, and treatment, showing 37% better results compared to the human model.

APH is at the forefront of creating a 'virtual social worker' app; a pioneering tool designed to extend HIV-specific services to underserved communities. With input from peer counsellors, the app features virtual representatives from a diverse array of groups, ensuring personalised support. Funded by Frontline AIDS, Gilead Health Sciences and the Global Fund, a pilot version of this app is poised for launch in 2024.



IMPROVING ADOLESCENTS' AND YOUNG PEOPLE'S MENTAL HEALTH IN MOZAMBIQUE

The READY for an AIDS Free Future (R4AFF) project, which ran from 2021 to 2023, targeted adolescents and young people in Maputo City and Matola, Mozambique, with a focus on those who are at highest risk of HIV. By offering a comprehensive range of HIV continuum-of-care services, the project aimed to address the needs of young people who have been marginalised, including by providing services for HIV prevention, testing, and treatment.

Through peer-led counselling and testing, young people who were newly diagnosed with HIV received support to start and remain on treatment, along with psychosocial support to boost their emotional well-being. The project's success was attributed to its innovative approach, drawing from Frontline AIDS' READY+ programme. It was made possible through collaboration with Africaid-Zvandiri, Asscodecha, and REPSSI, funded by the Elton John AIDS Foundation.

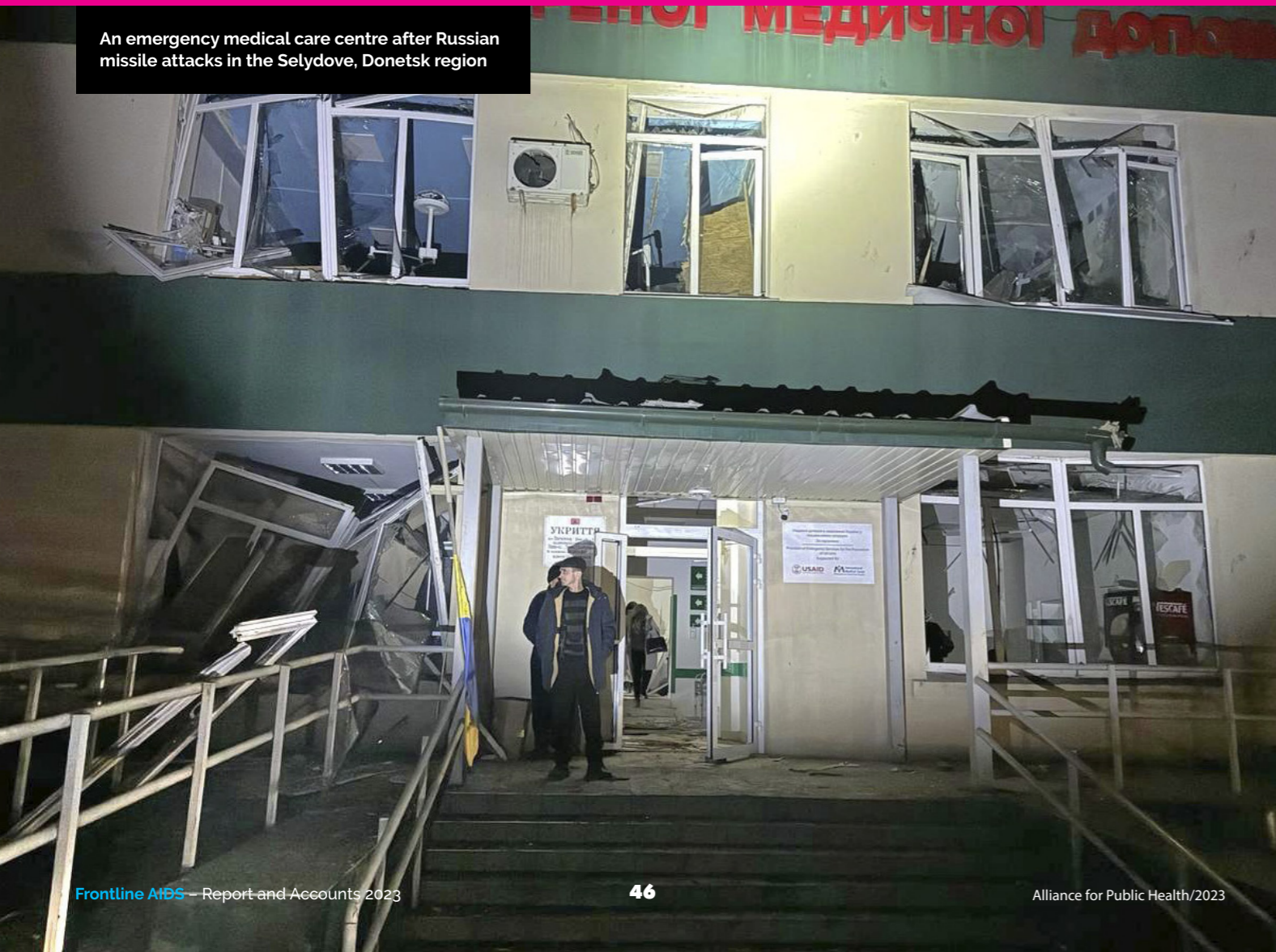
An external evaluation conducted in 2023 found that adolescents and young people in Maputo and Matola saw **significant improvements in their mental health and well-being** as a result of participating in the programme, especially in accepting their HIV diagnosis. Young people reported that peer counselling had made them aware of their medication and how it stops HIV from progressing and that this and seeing that others living with HIV were doing well, had made a huge difference to their mental well-being.

Malhagalene

Mozambique

"[The R4AFF programme] played a crucial role in saving lives by providing emotional support that helped prevent suicidal thoughts and giving up..."

An emergency medical care centre after Russian missile attacks in the Selydove, Donetsk region



Peer-led counselling and testing in Mozambique led to improved emotional well-being for young people in the programme





THE HISTORY TO CHANGE THE FUTURE - INNOVATING COMMUNITY CARE: THE EVOLUTION OF THE PEER-SUPPORTER MODEL

In many health facilities, nurses are overwhelmed with routine tasks, meaning they are often too busy to provide youth-friendly health services. Since 2009, the peer supporters programme has been training and mentoring young people living with HIV to offer community-based adherence monitoring and counselling which meets young people's sensitivities and needs.

- The Community Adolescent Treatment Supporters (CATS) model was first pioneered by Zvandiri, Frontline AIDS' partner in Zimbabwe. CATS have set the benchmark in delivering accessible and sustainable HIV prevention, treatment, care, and support services that are tailored to young people's needs. By working within their own communities, CATS create a supportive network that helps their peers deal with various challenges associated with HIV, including testing and counselling, disclosure, initiating ART, dealing with adherence issues, and overcoming stigma and discrimination.
- Peer support is central to the READY+ programme, and Frontline AIDS has expanded the Zvandiri model by adding components such as advocacy and community awareness. This comprehensive approach goes beyond helping

- just the individual; it also involves caregivers, healthcare workers, and policymakers to improve the overall support network. As a result, when young people access 'safe spaces', such as support groups or health facilities offering youth-friendly services, they are provided with the opportunity to foster supportive social networks, acquire skills, and access safe and non-stigmatising services, including SRH and mental health support.
- In 2023 alone, 10,399 adolescents and young people living with HIV in five countries received personalised peer support through the READY+ programme. With a vision to expand the programme into new regions in the future, it is our goal to use these established peer-support models and collaborate with governments to meet the ambitious 95-95-95 HIV targets.



Robert provides advice on HIV and SRHR at GALZ's wellness centre in Harare, Zimbabwe



STRENGTHEN AND SUSTAIN COMMUNITY HEALTH SYSTEMS

Communities are essential to the HIV response and to addressing emerging health threats — from future pandemics to the climate crisis. Over the last four decades, they have reached people affected by AIDS and other pandemics who would otherwise have been left behind. Yet too often, communities and civil society are not recognised – or funded – for their vital role in health systems. In 2023, drawing on 30 years' experience of developing community-led and community-based organisations, we advocated to governments, donors and policymakers for greater involvement of, and financing for, civil society and community systems in national health responses. We also worked with the People's Vaccine Alliance and other key allies to ensure that governments, and regional and global policymakers, support equitable access to health technologies for communities everywhere, and recognise communities as key contributors to pandemic prevention, preparedness and response (PPPR).

WHAT WERE SOME OF THE CHALLENGES IN 2023?

- ▶ **DECREASED URGENCY AROUND HIV**
Since the COVID-19 outbreak, and in the context of a growing focus on emerging health threats, HIV is increasingly less visible and less prioritised as a major global health challenge.
- ▶ **THE INDIFFERENCE OR ACTIVE HOSTILITY**
of certain key stakeholders in having civil society and communities participate in PPPR discussions, alongside a poor understanding of community health responses and their longstanding contribution to pandemic response.
- ▶ **DIVISION RATHER THAN SOLIDARITY**
Refusing to learn from the HIV and COVID-19 responses, some governments are resisting commitments to equitable access to health technologies and human rights in PPPR decision making.

HOW IS THE FRONTLINE AIDS PARTNERSHIP MAKING A DIFFERENCE?

In 2023, Frontline AIDS continued to focus on the fast-developing topic of PPPR, advocating for continued investment in the systems that were built for the HIV response as a key way both to end AIDS and to strengthen the foundations for future pandemic response, including investment in community systems. Partners were supported with catalytic grants to influence PPPR discussions at national and regional level. Frontline AIDS staff engaged in global-level negotiations and worked to ensure that partners also had a seat at this table.

The Pandemic Fund

In 2022, Frontline AIDS played a leading role in successfully advocating for the inclusion of civil society representatives in the governance board for the new Pandemic Fund housed at the World Bank. At the end of 2022, Frontline AIDS staff member Olga Golichenko was selected as one of the four civil society representatives (two for the Global North and two for the Global South) on the fund's board. Throughout the first half of 2023, Olga used her term on the board to ensure that key learnings and practices from the HIV response — in particular the vital role of civil society and communities in any pandemic response — were reflected in the Fund's strategy and operations, most notably by securing the explicit inclusion of community systems in the Fund's first call for proposals.



Frontline AIDS/Charmaine Chitate/2023

Dr. Ntombi Muchuchuti

Director at Aids and Rights Alliance for Southern Africa (ARASA)

"The limited involvement of civil society [in the UN General Assembly] is one of the things that makes it a challenge to demand accountability."



Frontline AIDS/2023

Cindy Kelemi, Executive Director of BONELA makes an intervention at the multi-stakeholder hearing in preparation of the General Assembly high-level meeting on PPPR

Civil society representation at the UN High-Level Meeting (HLM) on PPPR

Throughout 2023, the partnership contributed to developing a High-level Political Declaration on Pandemic Preparedness, which was launched and signed at the United Nations General Assembly in September 2023. Through Frontline AIDS advocacy with the WHO planning team, our partner organisation BONELA was selected as the sole civil society representative in the HLM pre-meetings in May. Executive Director Cindy Kelemi made a powerful contribution, which emphasised the need for PPPR to build on the learnings and infrastructure of the past 40 years of the HIV response.

Representatives from partnership organisations Alliance for Public Health, KHANA, Asia Pacific Council of AIDS Service Organizations (APCASO) and ARASA were also actively involved in the proceedings, both before and during the HLM in New York. They collaborated closely to share information, maximising their engagement in the event and strengthening coordination with HLMs on TB and Universal Health Coverage which also took place in September.

Frontline AIDS representatives spoke from the floor of both the May and September HLM meetings, advocating to member states for the key role of civil society and the need to learn from key aspects of the HIV response – particularly the imperative to recognise and invest in community systems as a vital contributor to PPPR, and the central importance of human rights to equitable access to health technologies – to inform and strengthen PPPR to future pandemics.

Kimirina partner co-leadership

In 2023, in line with Frontline AIDS' priorities around 'doing development differently', our partner organisation Kimirina, based in Ecuador, became co-leader of our efforts to sustain and strengthen community health systems. Throughout the year, Kimirina coordinated and communicated with partners that had particular expertise and leadership around the PPPR global and regional agendas, encouraging them to collaborate on the implementation and strengthening of community health systems. This foundation of co-leadership will be developed further in 2024, with Kimirina taking on an increasing role in the coordination and leadership of this Action area.



Kimirina/Alberto Acosta/2023

Kimirina community mobile brigade, including community promoters who talk about combination prevention and conduct HIV and STI/community testing in Guayaquil, Ecuador

Botswana Joint Dialogue Meeting on three key UN HLMs

With support from Frontline AIDS, in 2023 BONELA convened a Botswana Joint Country Dialogue to prepare for three significant UN HLMs scheduled for September 2023: one on UHC and one on TB, plus the Pandemic Summit. The event brought together 50 representatives from civil society groups, government, technical partners, and country embassies. Participants developed shared messages and goals for Botswana's engagement, created a joint country position statement and engagement plan, and began the initial development of a joint civil society platform to ensure ongoing advocacy and accountability for commitments made at the HLMs.

BONELA NOMINATED TO JOIN THE INTERGOVERNMENTAL NEGOTIATION BODY FOR THE PANDEMIC ACCORD DISCUSSIONS

In 2022, the government of Botswana nominated our partner BONELA to be part of the Intergovernmental Negotiation Body (INB) for the pandemic accord discussions. Initially, Frontline AIDS introduced BONELA to the opportunity to engage in the INB, established by the WHO to negotiate a treaty aimed at strengthening PPPR.

Frontline AIDS' support extended beyond initial engagement, providing BONELA with a catalytic grant and ongoing technical assistance to develop and enhance its PPPR efforts. This assistance included regular intelligence updates, quarterly partner calls, and individual consultations, equipping BONELA to effectively engage and influence PPPR at both national and global levels.

As a result of this support, BONELA emerged as a significant player in national and global decision-making processes related to PPPR, developing a comprehensive policy brief and advocacy strategy. BONELA's efforts culminated in shaping the national civil society platform's agenda to prioritise PPPR, leveraging lessons learned from the COVID-19 pandemic, and incorporating strategic approaches refined through decades of HIV advocacy. BONELA's influence extended to the international stage, with its executive director, Cindy Kelemi, being selected as a panellist for a HLM on PPPR at the UN General Assembly in May 2023.



Collaborations with NACOSA at the UK Labour party Conference and the World Health Summit in Berlin

With support from Frontline AIDS, partner organisation NACOSA participated in a key global advocacy space, the World Health Summit in Berlin in October 2023, and also joined Frontline AIDS staff at the UK Labour Party conference.

During the World Health Summit, NACOSA participated in a panel discussion alongside representatives from the US government. NACOSA emphasised the crucial role of community leadership, which was demonstrated during the height of the COVID-19 pandemic and has been developed over decades in responding to HIV and other conditions. The organisation argued that such leadership is critical for effectively addressing pandemics – an important message in a global space where civil society and community participation have historically been extremely limited.



Colleen Wagner from NACOSA at the Labour Party conference

Frontline AIDS/2023

At the Labour Party conference event Never Again: Global Cooperation to Prepare for Future Pandemics, a NACOSA representative spoke of the organisation's experience as a recipient of Global Fund financing, and were able to advocate directly to Labour MPs and participants on the need for the UK Government to build support for the Global Fund and other multilaterals. Ahead of a general election in 2024, NACOSA's interventions also marked an important opportunity to influence the leading opposition party and to situate both the Global Fund and community systems as key to a future Labour strategy on health systems strengthening.

Strengthening community health systems in emergency settings

Morocco's devastating earthquake in September 2023 exacerbated the existing vulnerabilities of people living with or affected by HIV in the region. Frontline AIDS' partner L'association de lutte contre le sida (ALCS) worked to reduce these vulnerabilities by ensuring people living with or affected by HIV continued to have access to treatment, prevention services and testing for HIV, viral hepatitis and other STIs. ALCS's community health workers were integral to designing and executing this emergency response.

Immediate actions included distributing essential supplies like food, hygiene products, and medical supplies, with a special emphasis on ensuring continued access to HIV medications. This was facilitated through an innovative agreement with the Ministry of Health, allowing the use of photocopies of lost documents to retrieve medicines.

Psychological support was also prioritised; ALCS established telephone hotlines for consultations, promoting them through various community channels.

ALCS is committed to continuing these efforts with the support of its partners and the community, ensuring that even in crisis, the health needs people living with or affected by HIV are met.

THE HISTORY TO CHANGE THE FUTURE - MULTI-DIRECTIONAL PARTNERSHIPS AND DISTRIBUTED LEADERSHIP

From its inception, Frontline AIDS has prioritised the critical importance of strong local organisations in driving effective and sustainable responses to HIV. Our partnership currently constitutes 60 independent civil society partners, many of which are led by representatives from communities most affected by HIV and AIDS.

Supporting local NGOs to ensure they have the structures, systems, and organisational capacity to lead programmes and respond effectively to crises is at the heart of our work. Our accompaniment approach starts with an innovative peer-to-peer accreditation system, which assesses factors such as governance and sustainability and promotes shared standards and values, including gender equality and the meaningful involvement of people living with HIV. It also builds donors' confidence in the ability of smaller/emerging partner organisations.

Our partnership model has always been decentralised to some extent, with a model of

selected partner organisations acting as regional support hubs. However, in the past, Frontline AIDS held the majority of funds, providing sub-grants and technical support to regional and national organisations which, in turn, supported grassroots entities. As our partners have strengthened capacity and secured funding, some have become Principal Recipients of Global Fund grants or prime recipients from USAID in their own right.

Our partnership model has evolved to reflect these changes. At the core of how the Frontline AIDS partnership works is:

- ▶ **A shared strategy.** We work together to deliver the actions in our Global Plan of Action. Strategic partners lead on some of these different workstreams, supported by other partner organisations in Action groups.
- ▶ **Multi-directional partnership,** which operates at global, national, and local levels, with partner organisations, including Frontline AIDS, playing various roles as prime recipients, subcontractors, or resource/technical support partners,

depending on the opportunity. The partnership nurtures collaborations, forming consortia to deliver interventions. For instance, the READY movement consists of partners from within and outside the partnership.

- ▶ **Distributed leadership.** We foster shared leadership through our Partnership Council, which has representatives from 11 partner organisations, two of which are youth-led. It promotes the partnership's quality, effectiveness and continuous development, and oversees delivery of the Global Plan of Action.

As we look to the future, we are committed to bold action through a partnership that has a strong identity and purpose, and the flexibility to confront new national and global challenges. Our role is not to continue with business as usual. We will continually evolve to safeguard a sustainable and effective partnership in an ever-changing and uncertain health financing environment to reach our vision of ending AIDS for everyone, everywhere.



Frontline AIDS/2022



Alliance for Public Health/2023

Andriy Klepikov

Executive Director,
Alliance for Public Health,
Ukraine

"With each nurtured innovation, systematic change and advocacy victory, we contribute to more saved lives and infections averted. This is what really matters, and what our distributed leadership model helps us to deliver."

DEVELOP AND CHAMPION A NEW GENERATION OF LEADERS

Adolescents and young people face some of the highest HIV risks. Of the estimated 624,000 people who died of AIDS-related illnesses in 2022, approximately 16% of them were under 20 years old.¹²

Yet in countries around the world, young people are denied information about HIV and SRHR, as well as essential services, and are excluded from decisions that impact their health and lives. This has to change. In 2023 we engaged, mentored, and collaborated with thousands of adolescents and young people to support them to reach their full potential as leaders and advocates. The ethical engagement of young people is critical so they can play an active part in HIV, SRHR and health decision-making, from the local level to the global, and can hold those in power to account on HIV prevention and treatment, CSE, SRHR and gender equality.



Youth advocates take part in the READY summit in Harare, Zimbabwe

Y+ Global/Hulkastone Studio 2023

WHAT WERE SOME OF THE CHALLENGES IN 2023?

- ▶ **POLITICAL INSTABILITY AND ELECTIONS** in countries like Zimbabwe and Eswatini, which disrupted programme operations and participant safety.
- ▶ **ECONOMIC PROBLEMS** faced by young people, including lack of basic amenities and financial empowerment, leading to poor treatment adherence.
- ▶ **HEALTH CRISES** like the cholera outbreak in parts of Zimbabwe, posing additional obstacles to programme delivery and community health.
- ▶ **INTERNET CONNECTIVITY ISSUES** during virtual capacity-building sessions, affecting participation and learning in some countries.

¹² UNICEF Data (July 2023), 'Global and regional trends' (webpage, accessed May 2024).

HOW IS THE FRONTLINE AIDS PARTNERSHIP MAKING A DIFFERENCE?

PEPFAR engagement and youth representation

In March 2023, young people took centre stage at the PEPFAR Regional Operational Planning Meeting in Johannesburg, recognising their pivotal role in tackling HIV. At the meeting, Ambassador Nkengasong announced three key commitments to enhance the involvement of young people in PEPFAR's initiatives:

- 1 The creation of a PEPFAR Youth Advisory Board
- 2 The establishment of a consultation platform with 3,000 diverse young representatives worldwide
- 3 The assurance of meaningful youth involvement in all PEPFAR engagements

Y+ Global was selected to lead a session on youth health and rights priorities, leading to further collaboration with PEPFAR for youth-centred leadership.

Extending impact and building capacity

Following the meeting, several significant activities took place:

- ▶ The Y+ network in Tanzania heightened its visibility and impact by ensuring young people living with HIV were included in the PEPFAR COP23 and GC7 initiatives.

- ▶ In Angola, the first Angola-Mozambique peer supporters meeting was organised to integrate peer supporters into health units and within communities.
- ▶ The Y+ network in Mozambique trained 80 young leaders in advocacy and HIV prevention, building young people's capacity to carry out peer-to-peer learning, and further amplifying the reach and impact of HIV prevention strategies.

Global youth participation in key leadership forums

Throughout 2023, more than 80 young people were supported to actively participate in key events such as Women Deliver and ICASA, enhancing their presence and impact in important global discussions. During ICASA, each panel was composed of specialists and representatives from diverse communities who shared their knowledge, experiences, and perspectives. In collaboration with various youth-focused organisations, Y+ Global led or supported 16 sessions and conducted skill-building workshops. In addition, the READY Summit (see boxed section below) emphasised the importance of participatory dialogues and strategic planning to address inequalities within youth movements.

Improved SRHR services at Wellness Centres in Zimbabwe

In 2022, the initiative to integrate STI testing services into Wellness Centres attached to Skills2Live vocational training programmes in Zimbabwe marked a significant

improvement in healthcare accessibility for young people. Previously, young people were often not following up on referrals for STI testing due to factors such as cost, distance, and fear of judgement at traditional health centres. Providing the services at the Wellness Centres has made STI testing services more accessible and youth friendly and has made it easier to link young people to follow-up care.

This integration was largely influenced by feedback gathered through suggestion boxes installed by Frontline AIDS' partner Zvandiri outside the Wellness Centres. Following young people's requests for STI testing, Zvandiri collaborated with the Ministry of Health to ensure that centre staff and peer educators were trained in STI testing procedures.

Beyond the direct benefits of providing much needed STI services, this initiative has strengthened youth participation and accountability of the centres to young people. In 2023, this initiative successfully expanded to include STI testing in Wellness Centres in two more regions of Zimbabwe.

The first phase of the four year READY+ programme (2016-2020) worked with and for over 27,000 adolescents and young people living with HIV in Mozambique, eSwatini, Tanzania and Zimbabwe



Frontline AIDS/Peter Catony/READY, 2019

SRHR UMBRELLA

Over the span of seven years, the SRHR Umbrella programme made a significant impact on SRH in Uganda, reaching over 1.5 million people by supporting NGOs and civil society organisations to deliver quality health services. At the heart of this initiative was the integration of SRHR and HIV services, allowing people to access these together at the same time.

Key achievements of the programme include:

- ➔ Mobilising over 266 peer educators, who provided vital information on SRHR and HIV to young people and key populations in their communities.
- ➔ Supporting 88 health facilities across 11 districts in Uganda, significantly improving the accessibility and quality of healthcare services in these regions.
- ➔ The training and mentoring of nearly 3,000 health workers, equipping them with the knowledge and skills necessary to effectively meet the diverse health needs of young people and people at increased risk of HIV.
- ➔ The construction and renovation of more than 60 youth-friendly corners within health services, greatly increasing young people's access to SRHR services and information.

After its conclusion in June 2023, the SRHR Umbrella's legacy continues. A group of 25 young advocates, trained in 2023, have been supported to carry out impactful local advocacy. Thanks to ongoing support from the implementing partners, these advocates are linked with other organisations, ensuring their work continues to grow and reach more people. This ongoing work highlights the programme's commitment to nurturing future leaders, demonstrating the lasting impact of the SRHR Umbrella programme on SRHR and HIV services in Uganda.



Peer educators, like Ssyenyange, provide vital information on SRHR and HIV to young people in their communities

Frontline AIDS/Mara Mambo/2023



Frontline AIDS/Mara Mambo/2023

Ssyenyange Muhammed

Peer Educator and Young Leader

"Young leaders have an important role to play, such as mobilising their peers, engaging in advocacy, raising awareness towards SRHR and working towards policy reforms. This involvement can challenge stigma and discrimination and push for meaningful progress in SRHR."

READY SUMMIT

The READY summit, held in Zimbabwe in December 2023, was a dynamic one-day event featuring keynote speeches, intergenerational dialogues, and in-depth panel discussions that delved into the inequalities within the youth movement and strategised for upcoming events. Participants engaged in interactive workshops aimed at enhancing skills in advocacy, digital health, leadership, and addressing climate change within the realms of SRHR and HIV. The summit offered breakout sessions on vital topics, such as youth engagement in HIV care, combating stigma and discrimination, ensuring accountability, and navigating power dynamics in youth activism. It concluded with a forward-looking plenary session and closing remarks, stressing the imperative of collective action to confront inequalities and AIDS, with a particular focus on young people in their diversity.



Y+ Global/Hulkastone Studio 2023

Summit participant

READY

"My key highlight for attending the READY+ Summit 2023 was the fact that we as young people passionately were allowed to express our perspectives on de-stigmatising HIV, and also our involvement in policymaking decisions..."



Youth advocates mark the end of the READY summit in Harare, Zimbabwe

Y+ Global/Hulkastone Studio 2023

THE HISTORY TO CHANGE THE FUTURE - EMPOWERING YOUNG LEADERS

From 2013 to 2016, the Link Up project supported 940,000 young people in Bangladesh, Burundi, Ethiopia, Myanmar, and Uganda who were significantly affected by HIV to take control of their SRHR. This achievement was largely driven by an inspiring network of young leaders, peer educators, community role models, service providers, trainers, and project staff who were central to Link Up's design, delivery, and advocacy efforts. These young leaders exemplified how young people most impacted by HIV can take charge of their health, claim their rights, and access a wide range of SRHR services when provided with the necessary resources and opportunities.

Today, READY programmes are implemented by Frontline AIDS in seven Eastern and Southern African countries⁴³, with additional support from Frontline AIDS partners in Côte d'Ivoire. These programmes are built on principles of inclusion and intersectionality and focus on youth-designed and youth-centred programming. This is achieved by making peer supporters part of health service delivery, ensuring access to

HIV, mental health, and SRHR information and services, and empowering young people to advocate for their needs. Through innovative partnerships, READY has already reached over 36,000 adolescents and young people and is continuing to grow and innovate.

Building on this legacy, we are now expanding our efforts with several forward-looking initiatives:

► **Inclusion of research and new approaches:** We are broadening our activities to include research on HIV, SRHR, new medications, and strategies for reaching young people who are marginalised in diverse contexts. This expansion aims to advance scientific understanding of HIV prevention and treatment methods that are both effective and sustainable, tailored to the specific needs of each community.

► **READY+ model in Malawi:** We are excited to pilot the refined READY+ model in Malawi. This will provide a critical opportunity to tailor our approach to the unique needs of local communities. Frontline AIDS will play a prominent role in resource design and collaboration on technical assistance.

► **Involvement of young parents:**

Based on insights from the Young Mother Mentors programme, we are enhancing support for young parents. This includes comprehensive assistance for disclosing HIV status and support for couples with different HIV statuses and will empower young parents to protect and nurture their families.

► **Collaboration and innovation:**

We are committed to strengthening partnerships with networks and organisations led by young people, which is central to fostering innovative advocacy and creating safe spaces for young people. Embracing technology, we are exploring tools like mobile apps and online groups to enhance access to information and health services, ensuring a strategic and user-centred approach to empowering young people to be in control of their own health and well-being.

Frontline AIDS' ongoing commitment to prioritise and amplify youth leadership ensures that young people continue to lead the charge in shaping an effective and inclusive future for HIV response and advocacy.



Caleb, Tsitsi and Beverly
in Harare, Zimbabwe

Frontline AIDS/Zinyange Auntony/2023

⁴³ Angola, Eswatini, Malawi, Mozambique, Tanzania, Zambia, and Zimbabwe

LEARNING + REFLECTION

WHAT HAVE WE LEARNED THIS YEAR?

BUILDING RELATIONSHIPS OF TRUST BETWEEN SECTORS AND CENTRING COMMUNITIES AND PARTNERS IN OUR WORK

Strengthening trust and collaboration between key actors has been key to success in many of our programmes. Partners from various sectors came together under the U4P programme and developed political analyses and accountability plans, strengthening the coalition's advocacy efforts with shared expertise and targeted asks.

In Uganda and Kenya, close collaboration with community health committees, peer supporters and district leadership has helped both the FGS Integration project and the SRHR Umbrella programme succeed and increased their potential for sustainability. Building stronger relationships with government has also been effective under both READY+ and U4P; several organisations have become formal members of new advocacy spaces, such as national HIV technical working groups. This enhances organisations' credibility and fosters their active participation in policy development.

Within the Nadoum programme, strong relationships with technical partners like the UNODC, UNAIDS and the WHO and with ministries have helped to drive progress on the introduction of harm reduction work and other critical interventions. Similarly, in the U4P programme, our partnerships in Angola and India with UNAIDS have bolstered engagement with the National AIDS Commission. Establishing connections with senior WHO staff has been crucial for securing civil society participation in PPPR negotiations, notably enabling Frontline AIDS to secure the representation of BONELA as the only civil society representative at the May 2023 High Level Meeting.

Collaboration and intelligence sharing with global civil society networks have helped us to navigate complex processes and overcome the indifference or hostility of some key stakeholders toward civil society engagement in PPPR spaces.

In 2023 we have created many opportunities and spaces for young people as emerging leaders to participate and discuss issues that affect them. This has been done at global, regional, and national levels. Key to this is not only creating these spaces but also equipping young leaders with the necessary skills and tools to effectively voice their concerns, such as the READY to Advocate guidelines and the We Matter Value Us meaningful engagement tool.

RESPONDING TO EXTERNAL THREATS

This year, our partners and programmes have faced multiple external threats, including war, environmental disasters and health crises. The constriction of civic spaces and unstable political environments, along with significant opposition to youth SRHR and CSE and attacks on LGBTQ+ rights, have created further challenges.

In response, we are developing a strategy to mitigate the impacts of the anti-rights and anti-gender movement and guide our actions. The restrictive political landscapes our partners navigate underscore the need for sustained, long-term advocacy funding. This funding is vital to counter regressive policies, safeguard achievements, and promote progressive changes. The rapid pace of change and new challenges necessitate maintaining flexibility in our core strategy to adapt to emerging partner needs.

Challenging contexts have spurred innovation among partners, such as the development of a virtual social worker and expanded telemedicine in Ukraine. It's crucial to continue supporting and showcasing these innovations.

CORE AND FLEXIBLE FUNDING

Scarcity of funding remains a significant challenge for our partners, leading to competition among civil society organisations. Without dedicated or core funding, they are often restricted to specific issues or programmes, which limits their advocacy efforts, ability to address intersectional issues, and effective collaboration with others. Through Nadoum we are supporting partners to develop resource mobilisation plans and we will continue to fundraise to support joint action between partners.

The type of funding available is also important: We have observed how helpful flexible funding can be. For example, we saw how important flexible funding was to allow grantees in Ukraine to adapt their programme to emerging needs during the conflict. We have found that many innovations stand at intersections between siloes that funders don't yet acknowledge. This means we need to demonstrate the links and benefits, and encourage donors to fund in less siloed ways.

There remains an unmet need from partners for technical support in areas such as programming for marginalised groups at increased risk of HIV, plus HIV prevention, advocacy, and resource mobilisation. We also need to be able to support partners to meet weaknesses identified through due diligence processes around topics such as finance, HR and safeguarding.

CONVENING, KNOWLEDGE SHARING AND COLLABORATION

Partners are keen for more frequent webinars, knowledge-sharing events, and communications. This year's partner meetings have been crucial for exchanging good practices and lessons learned, achieved through various means such as meetings, webinars, and connecting partners with relevant experience. This collaborative learning promotes a culture of sharing expertise, enhancing mutual support. Better integrating our restricted programmes with Actions (our six key focus areas) will further facilitate this exchange.

Convening through our Actions has also enabled partners attending high-level meetings to represent broader partnership concerns, emphasising the importance of ongoing collaboration, coordination, and intelligence sharing around major global events like COP and the World Health Assembly. This enables us to leverage different organisational strengths and bring donors and partners together. Challenges such as scheduling, language diversity, and differing time zones necessitate the continued provision of multiple communication channels and approaches to support collaboration.

Looking ahead to 2024, we aim to enhance linkages between different Actions and integrate crosscutting issues, such as community systems strengthening and innovation across our initiatives, maximising our effectiveness in combatting the anti-gender movement and its ideologies within the communities in which our partners work.

WHAT NEXT FOR FRONTLINE AIDS? PLANS FOR 2024

HIV PREVENTION

In 2024, Frontline AIDS will remain dedicated to bolstering global and national HIV prevention efforts, aligning and collaborating with agencies like UNAIDS, UNESCO, and UNDP, and with the Global HIV Prevention Coalition. The Frontline AIDS partnership will play a central role, working as a network to highlight the gaps in HIV prevention responses and to engage with national health ministries and funding processes to enhance access to comprehensive HIV prevention services. In turn, our strategy will encompass global advocacy and influencing to support increased accountability at both the national and donor levels, including continuing our engagement with the Global Fund and other key donors.

We will also retain our focus on Comprehensive Sexuality Education (CSE), working closely with our community, national, regional and UN partners to better document, resist and counter the impact of the anti-rights movement on HIV prevention efforts and CSE.

INTEGRATION

Frontline AIDS' aims will continue to champion integrated person-centred care by reinforcing and enhancing successful practices within the partnership. Emphasising national coordination and political commitment, in 2024 we'll develop clear principles and guidance with partners on how to integrate services well and in a person-centred way. We will foster a learning culture among partners to ensure the widespread adoption of effective integration methods. APH in Ukraine will lead the Integration Action, facilitating dialogue among partners to identify and promote integrated service models. This includes organising webinars, meetings, and international advocacy to share knowledge, build capacity, and promote the adoption of best practices across the partnership – and ultimately contribute to advancing integrated health services across the world.

HUMAN RIGHTS

Frontline AIDS will retain high priority on human rights and gender justice in 2024, aligning with the UNAIDS 10-10-10 targets to address gender inequalities, remove legal restrictions, and challenge discrimination within HIV contexts. We'll collaborate with local, regional, and international partners to emphasise pre-emptive actions against anti-rights threats, including the possibility of a reinstated Global Gag Rule, to support marginalised groups through the Rapid Response Fund, and to develop advocacy asks and strategies that are grounded in community-led data. A pivotal initiative includes creating a model for anti-rights resistance, enhancing government and stakeholder capacities to combat anti-rights mobilisation. Moreover, global advocacy will target influential platforms and donors to strengthen community-led resistance efforts. Frontline AIDS and its partners will undertake national advocacy, focusing on human rights and gender equality within national HIV responses to counter restrictive policies and laws, with the goal of achieving comprehensive access to HIV and SRHR services and to justice for all.

INNOVATION

Amid declining resources and escalating challenges in reaching marginalised populations most affected by HIV, in 2024 Frontline AIDS will accelerate progress in ending AIDS by implementing new approaches or improving existing practices. By implementing targeted programmes in collaboration with expert partners, we will develop innovative solutions tailored to the unique needs of people who are at increased risk of HIV.

The Innovation Hub will serve as a central platform for sharing and scaling these novel approaches, enhancing the quality of life and health outcomes for communities that are marginalised. Additionally, we'll strengthen partnerships across sectors and with civil society organisations to address intersecting issues like climate change, mental health, and harm reduction.

STRONG AND SUSTAINABLE COMMUNITY HEALTH SYSTEMS

Frontline AIDS will continue to prioritise the integration of HIV and community systems in global and national health policies, particularly focusing on PPPR, UHC and national sustainability roadmaps. In partnership with multilateral organisations and governments, we aim to advocate for policies that are people and community-centred, leveraging lessons from the HIV response. Key initiatives will include influencing Pandemic Treaty negotiations and advancing integrated HIV responses within UHC frameworks. We'll also spearhead a project to synergise efforts across our Actions for a unified approach to community health, PPPR, and climate justice. Frontline AIDS commits to boosting advocacy, accountability, and civil society's role in health governance, aiming to anchor community-led health systems in global health agendas. We will support a partner to co-lead this action for the remainder of the Global Plan of Action strategy period. Our partner Kimirina is already very active and has expressed an interest in growing its leadership in this Action which will be of great value to the partnership. This will include an official role in co-convening the Action, with staff time and increased funding for Kimirina to engage in global-level advocacy processes and events.

YOUTH LEADERSHIP

Partnering with global and development partners, in 2024 we aim to enhance the ethical engagement of young people and bolster their capacity as advocates for HIV prevention and a holistic response to SRHR and gender issues. Through initiatives like the READY movement and READY Academy, we'll support organisational development, capacity building, and innovation in youth-centred programming. Our efforts will focus on establishing accountability mechanisms for youth engagement, documented under the READY 'doing development differently' agenda. Collaborating closely with governments, the Global Fund, PEPFAR, UN agencies, and youth movements, we will empower young people to become agents of change in their communities, promoting their rights to healthy and fulfilling lives.

COMMENTARY ON THE CHARITY'S FINANCIAL RESULTS FOR THE YEAR

This section is a commentary on the financial statements on pages 80–101, which report the financial results and position of the Charity. The full financial results of the partners that the Charity works with are not consolidated into these financial statements. Only expenditure arising from the grants that the Charity makes to these independent partners is included in the Charity's financial results and the financial statements.

The Charity experienced some challenges in 2023 in terms of financial performance, due to a reduction in strategic funding. The Charity reduced operational costs and drew on its reserves to manage this funding reduction and was able to successfully deliver a substantive body of programme and strategic work to further the Global Plan of Action.

The Charity closed the year with total income of \$17.1 million, expenditure of \$18.2 million and a deficit of \$1 million, which was in line with budget. At 31 December 2023, the Charity held \$5.8 million of free reserves available to ensure future sustainability and support important strategic work as the Charity continues to deliver on 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 2024.

BALANCE SHEET AND CASH FLOW

The balance sheet and cash flow statement show cash and cash equivalents decreasing by \$2.3 million from 2022 to 2023. The decrease represents the Charity utilising donor funds received in advance in prior years, which it is now deploying in the current year to support charitable activities delivered by Frontline AIDS. These cash funds will continue to be utilised in 2024. The Charity's cash position continues to remain healthy at the end of 2023, with total cash and cash equivalents held of \$10.6 million and all unrestricted reserves of \$5.8 million held in cash.

Income of \$7.3 million was deferred at year end. The largest deferrals of income were \$1.5 million on the Ukraine Mental Health programme, which is funded by Gilead, \$1.5m for the Ministry of Foreign Affairs for the Netherlands funded programme READY and \$1.3 million for the WHO-funded Hepatitis C programme.

FINANCIAL INSTRUMENTS AND FOREIGN EXCHANGE RISK

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

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

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

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

RESERVES POLICY

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

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

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

The three requirements above are met by the General Fund. The target level for the first two is variable according to the values and the cash flow patterns of the budgets for the year, so the overall target level for the General Fund is reassessed annually. On 31 December 2023, the Charity held reserves of \$4.8m in its General Fund, a level that the Board of Trustees are comfortable meets the requirements of the reserves policy and provides adequate reserve levels given the current volatile external funding environment and the risks the Charity faces.

In addition to the General Fund, the Trustees maintain a Programme Designated Reserve. This reserve account is maintained to fund important strategic interventions that the Charity is delivering as part of its strategy. The balance of this account on 31 December 2023 was \$0.5 million and these reserve funds will be utilised to support the Charity's strategy in 2024. 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 2023, the balance of this reserve fund was \$0, reflecting that all current fixed assets held by the Charity have been written down in full.
- To cover for foreign exchange losses: Currency markets continue to be volatile and, with major income and expenditure streams in over 10 different currencies, the Charity is exposed to significant foreign exchange risk. Steps are taken to hedge against that risk in line with the foreign exchange risk policy set out above, but it is still prudent to retain a minimum balance in the Exchange Rate Revaluation Reserve to cover unhedged foreign exchange losses. The target minimum value of the reserve is \$0.5 million. On 31 December 2023, the balance on this reserve fund was \$0.5 million.

On 31 December 2023, the total funds held by the Charity amounted to \$5.8 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 2023 and will not need one in 2024. 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 2023, interest earned on investments totalled \$336,000 (2022: \$51,000). Interest earned on treasury products increased for the Charity in 2023 due to Central banks raising interest rates in response to global economic conditions. The Charity expects this higher level of interest earned to continue into 2024. 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 2023.

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 2024 budget together with a review of an updated financial forecast to the end of 2025, which analyses various scenarios of funding for the Charity and the likelihood of key strategic grants being secured.
- A review of the key risks the Charity faces, including the changing external environment and the mitigating actions the Charity can deploy to reduce the negative impact caused by these risks.
- The Charity is funded through a mixture of long-term grants and contract income from governments, multilaterals, trusts, foundations and corporations. The Charity has strategic donors which will provide unrestricted funding to the Charity for 2024 and 2025. The Charity entered 2024 in a strong position with the General Fund at \$4.8m, a programme designated reserve of \$0.5m 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, including reducing the cost base of the Charity and reducing planned expenditure. Taking into account these mitigating actions, under all scenarios the Charity has sufficient liquid funds to support its cash flow requirements, together with adequate reserves for the period of review.

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

PERFORMANCE OF THE CHARITY'S FUNDRAISING ACTIVITIES

In terms of reaching financial targets, the financial year 2023 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 2023, most 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 year regarding any fundraising activities. Frontline AIDS is a member of the Fundraising Regulator. The Charity and its Trustees are fully aware of the requirements and duties set out in the Charities (Protection and Social Investment) Act 2016 with respect to fundraising activities and are focused on ensuring any future fundraising activities are fully compliant.

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

PRINCIPAL RISKS AND UNCERTAINTIES

RISK (RISK TYPE)

FUNDING (STRATEGIC)

The highest risk for Frontline AIDS is the dependency on external funds combined with uncertainties in the donor landscape.

Frontline AIDS is unable to secure the necessary resources to sustain its long term operations. Significant shifts in the global economy and factors such as failure to fully replenish the Global Fund, combined with changing donor priorities have a high impact on income generation opportunities and result in uncertainties in securing funding.

RELEVANCE (STRATEGIC)

A prominent risk closely linked to funding and positioning is whether Frontline AIDS will retain its relevance and value add within a constantly changing external environment.

MANAGEMENT ACTIONS

- ▶ Frontline AIDS has undertaken significant work to position itself to secure new funding, providing financial stability and resources to deliver on the next phase of its Global Plan of Action
- ▶ A cross-functional fundraising taskforce established across functions to prioritise fundraising activities and remove bottlenecks and ensure resources available to prioritise fundraising activities
- ▶ The revised income strategy prioritises funding diversification and cross sectoral partnerships
- ▶ Ensure a more proactive approach to fundraising, shifting focus, capacities and investments to generating institutional and programmatic funding including a focus on proactive innovation in our programmes and approaches to attract funding.
- ▶ Explore funding opportunities in America and Europe
- ▶ Explore changes to the Frontline AIDS model
- ▶ Continue to implement the Frontline AIDS income strategy which includes nurturing commercial Teaching assistant contracts and other new funding streams
- ▶ Continue to develop, nurture and prioritise relationships with funders providing flexible core funding (strategic funding) such as Sida
- ▶ Articulate the process for developing the Global Plan of Action from 2026 onwards in 2024 to enable engagement of priority funders and partners in the development of the new Global Plan of Action
- ▶ Demonstrate the value add of Frontline AIDS through the revised Global Plan of Action, bringing HIV into the broader health and rights response, leveraging opportunities to identify new funding sources
- ▶ Sharpen how we communicate value add in the context of increased localisation
- ▶ We are also actively pursuing collaborations in the intersection of HIV and humanitarian response with engagements with major humanitarian agencies and an event in June 2024 using the Ukraine experience as a case study. Our action on 'Integration', led by APH will produce a policy note on service integration with other health issues (Hepatits, TB, FGS etc) in Q 4 of 2024 and we are active partners in the Global HPV consortium.
- ▶ We have co-founded the FGS Integration Group which grows in influence pushing for funding and policy announcements in 2024 from WHO/UNAIDS, German and UK governments. HIV remains our entry point but we are actively engaging in related spaces to position the partnership's contribution to these new challenges and issues.

STRUCTURE, GOVERNANCE, AND MANAGEMENT

INTRODUCTION

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

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

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

PARTNERSHIP MODEL

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

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

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

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

TRUSTEES

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

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

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

TRUSTEE INDUCTION AND TRAINING

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

CHARITY GOVERNANCE CODE

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

FINANCE AND AUDIT COMMITTEE

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

ACCREDITATION COMMITTEE

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

The accreditation system is hosted on Salesforce and administrated via an online process and in English. The system is undergoing translation to French and Spanish.

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

PEOPLE AND REWARD COMMITTEE

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

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

MANAGEMENT STRUCTURE

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

The Executive Director manages the Charity on a day-to-day basis, coordinates and directs the three functional pillars and reports to the Board of Trustees at its quarterly meetings.

The Executive Director leads the Charity's Executive Team, which comprises the Executive Director, the directors of Programmes and Partnerships and External Relations. These directors are the key management personnel within the Charity.

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

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

SAFEGUARDING

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

DATA PROTECTION

The Data Protection Officer carried out an organisational data audit in 2020 to ensure that our data protection procedures – particularly around data retention – are compliant with current data protection regulations. Staff from all subject areas are 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 reflect its move to a performance-driven approach to salary increases. The Charity aims to ensure equity across its global recruitment and remuneration practices and to contribute to the development and sustainability of the local economy in countries where its staff are based. All roles in the UK and South Africa are benchmarked annually against data from comparable organisations in the charity sector. The Charity aims to remunerate staff within the median-upper quartile range produced by the benchmarking exercise.

GRANT-MAKING POLICY

The Charity grants funds to partners, some of which then support other NGOs and credible civil society 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 Charity's Statement of Recommended Practice (SORP)
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the accounts
- prepare the financial statements on the 'going concern' basis unless it is inappropriate to presume that the Charity will continue its activities.

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

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

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

APPROVAL

This annual report of the Trustees, prepared under the Charities Act 2011 and the Companies Act 2006, was approved by the Board on 27th June 2024. This included the Trustees' approval, in their capacity as company directors, of the Strategic Report contained herein.

Signed on behalf of the Board of Trustees



Professor Nana Poku 26th June 2024
Chair



ACCOUNTS FOR THE YEAR TO 31 DECEMBER

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF FRONTLINE AIDS

Opinion

We have audited the financial statements of Frontline AIDS ('the charitable company') and its subsidiaries ('the group') for the year ended 31 December 2023 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 2023 and of the group's income and expenditure, for the year then ended;
- ▶ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ▶ have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's or the group's ability to continue as a going concern for a period of at least 12 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 69 the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

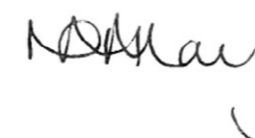
Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

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

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

Use of our report

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



Nicola May
Senior Statutory Auditor
For and on behalf of
Crowe U.K. LLP
Statutory Auditor
London
Date: 28th June 2024

FRONTLINE AIDS CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 December 2023

	Notes	2023 Restricted \$000	2023 Unrestricted \$000	2023 Total \$000	2022 Restricted \$000	2022 Unrestricted \$000	2022 Total \$000
INCOME FROM:							
Donations and legacies		-	21	21	-	64	64
Investments	2	-	336	336	-	51	51
Charitable activities							
Grant income	3	12,915	2,009	14,924	12,176	3,566	15,742
Contract income	3	-	1,861	1,861	-	557	557
Total		12,915	4,227	17,142	12,176	4,238	16,414
EXPENDITURE ON:							
Charitable activities	4	12,903	5,262	18,165	12,176	5,312	17,488
Total		12,903	5,262	18,165	12,176	5,312	17,488
Net expenditure	12	(1,035)	(1,023)	(1,023)	-	(1,074)	(1,074)
Transfers between funds		(12)	12	-	-	-	-
NET MOVEMENT IN FUNDS:							
Funds brought forward	3	-	6,852	6,852	-	7,926	7,926
Total funds carried forward	3	-	5,829	5,829	-	6,852	6,852

The notes on pages 83 to 101 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 2023

	Notes	2023 Group \$000	2023 Charity \$000	2022 Group \$000	2022 Charity \$000
Fixed assets					
Tangible assets	8	-	-	-	-
Current assets					
Debtors	11	3,947	3,956	3,617	3,637
Short term deposits	12	-	-	1,000	1,000
Cash at bank and in hand	12	10,569	10,560	11,863	11,838
		14,516	14,516	16,480	16,475
Liabilities:					
Creditors: Amounts falling due within one year	13, 14	(8,666)	(8,666)	(9,472)	(9,466)
Net current assets		5,850	5,850	7,008	7,008
Provision for liabilities and charges	15	(21)	(21)	(156)	(156)
Total Net assets		5,829	5,829	6,852	6,852
The funds of the charity					
Unrestricted					
General fund		4,800	4,800	4,800	4,800
Fixed asset fund		-	-	-	-
Exchange rate revaluation reserve		500	500	500	500
Programme designated reserve		529	529	1,552	1,552
Total unrestricted funds		5,829	5,829	6,852	6,852
Restricted					
		-	-	-	-
Total charity funds		5,829	5,829	6,852	6,852

The financial statements were approved by the Board of Trustees and authorised for issue on 26 June 2024.



Nana Poku
Chairman

The notes on pages 83 to 101 form part of these financial statements.
Frontline AIDS. Company Number 2883774

FRONTLINE AIDS CONSOLIDATED CASH FLOW STATEMENT

for the year ended 31 December 2023

	Notes	2023 \$000	2022 \$000
Cash flows from operating activities			
Net cash provided by (used in) operating activities	23	(2,630)	(3,868)
Cash flows from investing activities			
Interest on treasury deposits and bank balances	2	336	51
Purchase of fixed assets	8	-	-
Subtotal: Net cash provided by investing activities		336	51
Change in cash and cash equivalents for the year		(2,294)	(3,817)
Cash and cash equivalents at the beginning of the year		12,863	16,680
Cash and cash equivalents at the end of the year	12	10,569	12,863

The notes on pages 83 to 101 form part of these financial statements.

FRONTLINE AIDS NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended 31 December 2023

1. Accounting Policies

Legal form of Charity

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

Basis of preparation

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

Before approving the financial statements, the Trustees review the financial performance for the financial year 2023, consider any relevant information for the current and following years (2024 and 2025) and the major risks to which the Charity is exposed. The review by the Trustees considers the current and future funding of the Charity, the cost base of the Charity and the ability to reduce planned expenditure if changes in funding arise. This review includes analysing the performance of the income strategy for the Charity, which is focussed on strengthening the Charity's relationship with its strategic donors, diversifying its funding base through new opportunities and growing funding through high quality and innovative programming.

The Statement of Financial Activities (SOFA) and balance sheet consolidate the financial statements of the Charity and its subsidiary undertakings in South Africa and the 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

- ▶ Reviewing the 2024 budget together with a review of an updated financial forecast to the end of 2025, which analyses various scenarios of funding for the Charity and the likelihood of key strategic grants being secured.
- ▶ A review of the key risks the Charity faces, including the changing external environment and the mitigating actions the Charity can deploy to reduce the negative impact caused by these risks.

The Charity is funded through a mixture of long-term grants and contract income from governments, multilaterals, trusts, foundations and corporations. The Charity has strategic donors which will provide unrestricted funding to the Charity for 2024 and 2025. The Charity entered 2023 in a strong position with the General Fund at \$4.8m, a programme designated reserve of \$1.6m and a foreign exchange reserve of \$0.5m. The Charity has modelled scenarios that consider the likelihood of key strategic grants being secured and considered the impact of possible mitigating actions, including reducing the cost base of the Charity and reducing planned expenditure. Taking into account these mitigating actions, under all scenarios the Charity has sufficient liquid funds to support its cash flow requirements, together with adequate reserves for the period of review..

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

Funds structure

The Charity maintains two types of fund:

Unrestricted funds

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

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

Restricted funds

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

Transfers between funds

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

Incoming resources

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

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

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

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

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

Resources expended

Charitable activities

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

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

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

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

Governance costs

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

Functional and presentation currency

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

Foreign exchange gains and losses

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

Fixed assets and depreciation

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

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

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

Furniture and fixtures: 7 years

Computer equipment and software: 3 years

Office equipment: 3 years

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

Cash and cash equivalents and current asset investments

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

Debtors

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

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

Provisions for liabilities and charges

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

Pensions

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

Operating leases

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

Financial instruments

Where the Charity has obligations denominated in one currency that are funded by grants or contracts denominated in another currency, it is exposed to the risk of movements in the exchange rate between those two currencies. In accordance with its foreign exchange policy (see page 66), 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.

Estimation of uncertainty

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

2. Investment income & interest

	2023 \$000	2022 \$000
Interest on treasury deposits and bank balances	336	51

3. Movement in resources

	Balance at 1/1/23 \$000	Incoming 2023 \$000	Transfers 2023 \$000	Outgoing 2023 \$000	Balance at 31/12/23 \$000
RESTRICTED FUNDS					
Alliance for Public Health	-	(2)	-	2	-
The Archewell Foundation	-	40	-	(40)	-
Bonela	-	3	-	(3)	-
Childrens Investment Fund Foundation	-	193	-	(193)	-
Elton John AIDS Foundation	-	907	-	(907)	-
Expertise France	-	56	-	(56)	-
Ford Foundation	-	792	-	(792)	-
Gates Foundation	-	474	-	(474)	-
Gilead Sciences Inc	-	538	-	(538)	-
Global Fund to Fight AIDS, Tuberculosis & Malaria	-	2,330	-	(2,330)	-
Levi Strauss Foundation	-	84	-	(84)	-
New Venture Fund	-	4	-	(4)	-
Open Society Foundations	-	750	-	(750)	-
Rockefeller Brothers Fund Foundation	-	572	-	(572)	-
Ministry of Foreign Affairs for the Netherlands	-	3,913	-	(3,913)	-
Sida	-	1,259	-	(1,259)	-
Ugandan Key Populations Resilience	-	13	-	(13)	-
United Nations	-	-	(12)	12	-
ViiV Healthcare	-	1	-	(1)	-
Waci Health	-	5	-	(5)	-
World Health Organisation	-	796	-	(796)	-
Young Africa International	-	189	-	(189)	-
Total restricted funds	-	12,915	(12)	(12,903)	-
UNRESTRICTED FUNDS					
Contracts					
US Government (USAID)	-	-	-	-	-
Other contract income	-	1,861	-	(1,861)	-
Subtotal contracts		1,861		(1,861)	
<i>Unrestricted grants (details below)</i>		2,009			
<i>Total grant income</i>		2,009			
<i>Other unrestricted income</i>		357			
<i>Contract income adjustment</i>		591			
Total incoming resources on general fund		2,957			
General fund	4,800	4,227	976	(5,203)	4,800
Fixed asset fund	-	-	-	-	-
Exchange rate revaluation reserve	500	-	59	(59)	500
Programme designated reserve	1,552	-	(1,023)	-	529
Total unrestricted funds	6,852	4,227	12	(5,852)	5,829
Total funds	6,852	16,552	-	(18,165)	5,829

Restricted funds relate to donor-funded programmes, with expenditure incurred in the delivery of those programmes through strategic and associate partners and onward granting to implementing partners. Incoming resources on restricted funds are only recognised to the extent that these funds have been utilised to carry out programme activities as stipulated in the relevant agreements. Any funds received in excess of activity delivered are treated as deferred income. Note 14 summarises the amount of incoming resources deferred in the financial year ending 31 December 2023.

The programme designated reserve is approved by the Trustees for the delivery of the strategy, supported by detailed budgets and project plans. These are resources to explore and invest strategically in the pursuit of sustaining the Charity's partner organisations' delivery on the Charity's strategy in 2023. At 31 December 2023, a transfer of \$1,023,000 from the general fund into Programme Designated and Exchange rate revaluation reserves occurred, to meet future strategic expenditure and in-year foreign exchange losses.

The exchange rate revaluation reserve is maintained to cover unhedged foreign exchange losses that arise in a particular year. During 2023, \$59,000 of foreign exchange gains were generated due to the revaluation of non-USD denominated assets. These gains were taken to the exchange rate revaluation reserve, before being transferred to the programme designated reserve.

Unrestricted grants are as follows:

	2023 \$000	2022 \$000
Swedish Government (Sida)	1,678	2,950
Irish Aid	331	316
Open Society Foundations	-	300
Total	2,009	3,566

4. Charitable activities

	Onward Granting	International Technical Assistance	Salaries	Support Costs	2023 Total	2022 Total
	\$000	\$000	\$000	\$000	\$000	\$000
Speak Truth	1,351	765	384	596	3,096	2,494
Unlock Barriers	1,919	750	318	727	3,714	5,243
Invest in Solutions	4,668	1,650	493	1,656	8,467	8,407
Build a Sustainable Future	174	1,664	240	505	2,583	1,097
Partnership and Civil Society Strengthening	26	139	52	53	270	191
Evidence for Impact	-	7	21	7	35	44
Innovation	-	-	-	-	-	12
Total	8,138	4,975	1,508	3,544	18,165	17,488

5. Support costs

	Speak Truth	Unlock Barriers	Invest in Solutions	Build a Sustainable Future	Partnership and Civil Society Strengthening	Evidence for Impact	Innovation	2023 Total	2022 Total
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Income	95	114	259	79	8	1	-	556	704
Operations	110	132	301	92	10	1	-	646	841
Governance Costs	1	-	1	-	-	-	-	2	5
Central Costs	390	481	1,096	334	35	5	-	2,340	3,778
Total	596	727	1,656	505	53	7	-	3,544	4,773

The Charity delivers a comprehensive set of person centred, community focussed programming through seven portfolios of work: Speak Truth, Unlock Barriers, Invest in Solutions, Build a Sustainable Future, Partnership and Civil Society Strengthening, Evidence for Impact and Innovation. The activities within this programming are achieved through a combination of direct expenditure and onward granting. Direct costs are used as the basis to apportion support costs across charitable activities. The support costs associated with onward granting were \$1,972,000 (2022: \$2,938,000).

6. Onward granting

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

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

Onward grants made during 2023 totalled \$8,137,000. Of this amount, the 20 most material grants totalled \$6,513,000. The 20 recipient organisations receiving these grants are listed as follows:

Organisation name	Country	2023 Group \$000	2022 Group \$000
Regional Psychosocial Support Initiative (REPSSI)	South Africa	1,185	1,257
Alliance for Public Health (APH)	Ukraine	602	18
Africaid Zvandiri	Zimbabwe	595	653
Y+ Global	South Africa	591	397
Soins Infirmiers et Developpement Communautaire (SIDC)	Lebanon	491	516
Paediatric AIDS Treatment for Africa (PATA)	South Africa	455	382
Alive Medical Services	Uganda	379	670
MENAHRA	Lebanon	338	541
Association de lutte contre le SIDA (ALCS)	Morocco	329	238
Co-ordinating Assembly of NGOs (CANGO)	Swaziland	252	280
Caritas Egypt	Egypt	202	301
ADPP Angola	Angola	196	-
Forearms of Change Center to Enable Community (FOCCEC)	Jordan	181	95
Child Rights Empowerment and Development Organisation (CEDO)	Uganda	115	15
The AIDS Support Organisation Uganda (TASO)	Uganda	112	209
Association Tunisienne de Lutte	Tunisia	109	98
Education as a Vaccine against AIDS (EVA)	Nigeria	109	-
Youth Alive Uganda	Uganda	108	75
LVCT Health	Kenya	89	139
Light of Hope	Malawi	75	50
		6,513	5,934

7. Staff numbers and costs

The average number of employees of the group for the year was 77 (2022: 71).
The aggregate costs of these staff were as follows:

	2023 Group \$000	2022 Group \$000
Salaries	4,382	3,810
Social security costs	376	350
Pension costs	369	344
Total	5,127	4,504

During the financial year, the following key management personnel received total emoluments of \$336,000 (2022: \$417,000) for services to the Charity.

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

The Executive Director is the highest paid employee within the Charity.
The Charity currently has in post an Interim Executive Director, who commenced employment in April 2024.

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

	2023 Group number	2023 Charity number	2022 Group number	2022 Charity number
\$135,000 - \$144,999	-	-	1	1
\$125,000 - \$134,999	1	1	1	1
\$115,000 - \$124,999	-	-	-	-
\$105,000 - \$114,999	1	1	-	-
\$95,000 - \$104,999	1	1	1	1
\$85,000 - \$94,999	3	3	2	2
\$75,000 - \$84,999	5	5	5	5

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

8. Tangible fixed assets

	Furniture and fixtures \$000	Computer equipment and software \$000	Office equipment \$000	Motor vehicles \$000	Total \$000
GROUP AND CHARITY					
Cost at 1 January 2023	-	85	-	-	85
Additions for the year	-	-	-	-	-
Disposals for the year	-	-	-	-	-
Cost at 31 December 2023	-	85	-	-	85
Accumulated depreciation at 1 January 2023	-	85	-	-	85
Depreciation for the year	-	-	-	-	-
Depreciation on disposals	-	-	-	-	-
Accumulated depreciation at 31 December 2023	-	85	-	-	85
Net book value at 31 December 2023	-	-	-	-	-
Net book value at 31 December 2022	-	-	-	-	-

9. Investments - Charity

	2023 \$	2022 \$
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 2023 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	10	(10)	-	
USA	Frontline AIDS USA Inc	04 June 2019	-	-	-	

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

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

The net reserves of these subsidiaries was nil as at 31st December 2023. The incoming resources of the parent Charity were \$17.1 million with resources expended of \$(18.2m).

Other than the remuneration of key management personnel disclosed in note 7, there were no related party transactions during the course of 2023.

11. Debtors

	2023 Group \$000	2023 Charity \$000	2022 Group \$000	2022 Charity \$000
Due from donors, including accrued income	1,894	1,894	1,935	1,934
Amount due from subsidiary companies	-	10	-	25
Advances to partner organisations	1,885	1,885	1,556	1,556
Other debtors	32	31	19	15
Prepayments	136	136	107	107
	3,947	3,956	3,617	3,637

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 2023 financial year end. The advances to partner balances have increased in 2023 from 2022. Management have reviewed and are comfortable that all of these balances are recoverable and none represent potential bad debts, other than those provided for as referenced in note 15.

12. Cash and cash equivalents

	2023 Group \$000	2023 Charity \$000	2022 Group \$000	2022 Charity \$000
Balances held by subsidiaries	9	-	25	-
Balances held by Country Office branches	-	-	-	-
Balances held by the Secretariat	10,560	10,560	11,838	11,838
<i>Subtotal: Cash at bank and in hand</i>	10,569	10,560	11,863	11,838
Short term deposits	-	-	1,000	1,000
	10,569	10,560	12,863	12,838

"Cash and cash equivalents" refers to funds held by the Charity for the delivery of donor-funded programmes. Cash and cash equivalents decreased in 2023, largely due to the Charity spending funds received in advance on its restricted programme work.

13. Creditors falling due within one year

	2023 Group \$000	2023 Charity \$000	2022 Group \$000	2022 Charity \$000
Trade creditors	465	465	416	410
Due to partner organisations	319	319	577	577
Other creditors	76	76	104	104
Tax & social security	112	112	91	91
Accruals	382	382	211	211
Deferred income (note 14)	7,312	7,312	8,073	8,073
	8,666	8,666	9,472	9,466

14. Deferred Income

	2023 Group \$000	2023 Charity \$000
Balance at 1 January 2023	8,073	8,073
Amount released to incoming resources	(9,981)	(9,981)
Amount deferred in the year	9,220	9,220
Balance at 31 December 2023	7,312	7,312

Deferred income includes cash amounts received under performance related grants and contracts for which qualifying expenses have not yet been incurred. The largest deferrals \$1.5m on the Ukraine Mental Health programme, funded by Gilead, \$1.5m for the Ministry of Foreign Affairs for the Netherlands funded programme READY and \$1.3m for the WHO-funded Hepatitis C programme. It is forecast that these deferred income balances will be used in full in 2024.

15. Provisions

Provisions held by the Charity in 2023 have reduced by \$66,000. Provisions were released against historic debts, which have now been written off. Provisions at 31 December 2023 stand at \$90,000. These provisions represent potential bad debts, which the Charity is actively in the process of recovering.

	2023 \$000
Provisions	
Balance at 1 January 2023	156
Release of provision	(156)
Charged to SOFA during year	21
Balance at 31 December 2023	21

16. Trustees' emoluments and reimbursed expenses

No Trustees were remunerated for their role during the year.

Travelling and accommodation expenses for Trustees attendance at meetings amounted were nil in 2023 (2022: \$0). All Trustee meetings were held virtually in 2023.

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

17. Indemnity insurance

The Charity maintains a directors and officers insurance policy both to protect itself and indemnify the Trustees from the consequences of any neglect or default on the part of the Trustees, employees or agents of the Charity. This insurance is included in a Commercial Combined Package with an overall cost of \$37,300 (2022: \$46,500) for the period 1 January-31 December 2023.

18. Auditor's remuneration

	2023 \$	2022 \$
Fee for the statutory audit	54	51
Fees for other services:		
Other audits	-	-
Total fees, excluding VAT	54	51

19. Analysis of net assets between funds

Fund balances at 31 December 2023 are represented by:

	Restricted 2023 \$000	Unrestricted 2023 \$000	Total 2023 \$000	Restricted 2022 \$000	Unrestricted 2022 \$000	Total 2022 \$000
GROUP						
Tangible fixed assets	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Net current assets	-	5,829	5,829	-	6,852	6,852
Total net assets	-	5,829	5,829	-	6,852	6,852
CHARITY						
Tangible fixed assets	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Net current assets	-	5,829	5,829	-	6,852	6,852
Total net assets	-	5,829	5,829	-	6,852	6,852

20. Limited liability

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

21. Taxation

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

22. Obligations under operating leases

At 31 December 2023 the group had non-cancellable lease commitments as shown below:

	2023 \$000	2022 \$000
	Land and buildings	Land and buildings
Due within one year	56	37
Due within one and five years	-	-
Due after five years	-	-
Total net assets	56	37

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

During 2023, lease payments of \$89,000 were expensed in the group (2022: \$183,000).

23. Note to the cash flow statement

Reconciliation of cash flows from operating activities

	2023 \$000	2022 \$000
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(1,023)	(1,074)
Adjustments for:		
Depreciation charges	-	6
Dividends, interest and rents from investments	(336)	(51)
Provision for liabilities and charges (non-cash)	(136)	(196)
(Increase)/Decrease in debtors	(330)	(1,753)
(Decrease)/Increase in creditors	(806)	(800)
Net cash provided by (used in) operating activities	(2,630)	(3,868)

24. Specific donor disclosures

NETHERLANDS MINISTRY OF FOREIGN AFFAIRS:

READY+

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

	2021 USD	2022 USD	2023 USD	Total USD
Cash received during the year	2,912,962	3,923,389	4,311,001	11,147,352
Interest allocated	1,183	11,884	38,969	52,036
Expenditure incurred and income recognised in the accounts (note 3)	(2,165,916)	(3,613,223)	(3,794,097)	(9,573,236)
Balance carried forward (within deferred income, note 14)	748,229	322,051	555,873	1,626,153

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

	2021 USD	2022 USD	2023 USD	Total USD
Maximum commitments assumed with partners through subgrants	2,096,394	2,830,746	3,132,502	8,059,642
Decommitments to partners - agreements ending 31st December	(425,324)	(404,570)	(299,875)	(1,129,769)
Commitments spent and claimed by partners	1,671,070	2,426,176	2,832,627	6,929,873
Funds disbursed to partners	(1,702,305)	(2,468,222)	(2,860,194)	(7,030,721)
Balance of committed funds yet to be disbursed	(31,235)	(42,046)	(27,567)	(100,849)

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 86, which includes the use of forward contracts or options to reduce risk on significant foreign exchange exposures.

At 31st December 2023 the Charity had no foreign exchange instruments in place. Financial liabilities measured at fair value through the statement of financial activities is therefore nil, as reflected in the table below.

	2023 \$000	2022 \$000
Financial liabilities measured at fair value through the statement of financial activities	-	-
Carrying amount of financial assets/liabilities	-	-

26. Comparative movement in funds

	Balance at 1/1/22 \$000	Incoming 2022 \$000	Transfers 2022 \$000	Outgoing 2022 \$000	Balance at 31/12/22 \$000
RESTRICTED FUNDS					
AIDS Foundation South Africa	-	2	-	(2)	-
Alliance for Public Health	-	809	-	(809)	-
Bonela	-	5	-	(5)	-
Dutch Government (BuZa)	-	3,586	-	(3,586)	-
Elton John AIDS Foundation	-	658	-	(658)	-
Expertise France	-	33	-	(33)	-
Ford Foundation	-	778	-	(778)	-
Foreign, Commonwealth and Development Office	-	1	-	(1)	-
Gilead Sciences Inc	-	273	-	(273)	-
Global Fund to Fight AIDS, Tuberculosis & Malaria	-	2,485	-	(2,485)	-
Irish Aid	-	58	-	(58)	-
New Venture Fund	-	129	-	(129)	-
Open Society Foundations	-	247	-	(247)	-
Rockefeller Brothers Fund	-	857	-	(857)	-
Swedish Government (SIDA)	-	1,798	-	(1,798)	-
The Archewell Foundation	-	107	-	(107)	-
UNESCO	-	69	-	(69)	-
Unitaid	-	91	-	(91)	-
ViiV Healthcare	-	27	-	(27)	-
Young Africa International	-	163	-	(163)	-
Total restricted funds	-	12,176	-	(12,176)	-
UNRESTRICTED FUNDS					
Contracts					
US Government (USAID)	-	-	-	-	-
Other contract income	-	557	-	(557)	-
Subtotal contracts		557		(557)	
<i>Unrestricted grants (details below)</i>		3,566			
<i>Other unrestricted grant income</i>					
<i>Total grant income</i>		3,566			
<i>Other unrestricted income</i>		115			
Total incoming resources on general fund		3,681			
General fund	4,800	3,681	1,058	(4,739)	4,800
Fixed asset fund	6	-	(6)	-	-
Exchange rate revaluation reserve	500	-	16	(16)	500
Programme Designated Reserve	2,620	-	(1,068)	-	1,552
Total unrestricted funds	7,926	4,238	-	(5,312)	6,852
Total funds	7,926	16,414		(17,488)	6,852
<i>Unrestricted grants are as follows:</i>					
		2022		2021	
		\$000		\$000	
Swedish Government (Sida)		2,950		3,642	
Dutch Government (BuZa)		-		3,933	
Open Society Foundations		300		-	
Irish Aid		316		-	
		3,566		7,575	

REFERENCE AND ADMINISTRATIVE DETAILS

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

TRUSTEES

Nana Poku (Chair)
Pauline Hayes
Micheal Ighodaro
Purnima Mane
Abby Maxman
Maya Mungra
Joan Nyanyuki

COMMITTEES

P
P
A
F
F, P
A

COMMITTEES

(A) Accreditation Committee

CHAIR

Chair: Joan Nyanyuki - Trustee
Anuar Luna - Independent Member, Latin America
Cindy Kelemi - Partner Representative, BONELA, Botswana
Dr Purnima Mane - Trustee
Dr Soe Naing - Partner Representative, Mahamate, Myanmar
Rokhaya Nguer - Board Chair, ANCS, Senegal

(F) Finance and Audit Committee

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

(P) People and Reward Committee

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

EXECUTIVE DIRECTOR

John Plastow (from April 2024)

Former EXECUTIVE DIRECTORS

Robin Gorna (from September 2023 to November 2023)

Lois Chingandu (from January 2023 to August 2023)

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

AIDS & Rights Alliance for Southern Africa (ARASA)
The AIDS Support Organization (TASO)
Africaid Zvandiri
African Sex Workers' Alliance (ASWA)
Alive Medical Services (AMS)
Alliance Burundaise Contre le SIDA (ABS)
Alliance for Public Health (APH)
Alliance Nationale des Communautés pour la santé (ANCS)
Alliance Nationale pour la santé et le développement en Côte d'Ivoire (Alliance Côte d'Ivoire)
Associação Comunitária Ambiente da Mafalala (ACAM)
Association de Lutte Contre le SIDA (ALCS)
Association Marocaine de Solidarité et Développement (AMSED)
Association tunisienne de lutte contre les maladies sexuellement transmissibles et le sida (ATL MST SIDA)
Anti-AIDS Association
Botswana Network on Ethics, Law and HIV/AIDS (BONELA)
Caritas Egypt
Centre for Supporting Community Development Initiatives (SCDI)
Co-ordinating Assembly of Non-Governmental Organisations (CANGO)
Corporación Kimirina
Education as a Vaccine Against AIDS (EVA)
Family AIDS Caring Trust Zimbabwe (FACT)
Forearms of Change to Enable Community Jordan (FOCCEC)
Frontline Global
Gays and Lesbians of Zimbabwe (GALZ)
Gender Dynamix
Global Network of Young People Living with HIV (Y+ Global)
Grupo de Incentivo a Vida (GIV)
Humsafar Trust
Initiative Privée et Communautaire pour la santé et la riposte au VIH/sida au Burkina Faso (IPC/BF)
India HIV/AIDS Alliance (Alliance India)
Instituto para el Desarrollo Humano (IDH)
Khmer HIV/AIDS NGO Alliance (KHANA)
LAMBDA - Mozambican Association for the Defence of Sexual Minorities
LEPRA Society
LVCT Health
MAHAMATE
MAMTA Health Institute for Mother and Child
Middle East and North Africa Harm Reduction Association (MENAHR)
mothers2mothers
Networking HIV & AIDS Community of Southern Africa (NACOSA)
Organization for Social Services, Health and Development (OSSHD)
Paediatric-Adolescent Treatment Africa (PATA)
Pakachere Institute of Health and Development Communication
Promoteurs Objectif Zerosida (POZ)
Red de Mujeres Trabajadoras Sexuales de Latinoamérica y El Caribe (RedTraSex)
Red Latinoamericana y del Caribe de Personas Trans (RedLacTrans)
Red Nacional Sobre Droga & HIV/SIDA (UNIDOS)
Regional Psychosocial Support Initiative (Head Office)
Rumah Cemara
Soins Infirmiers et Developpment Communautaire (SIDC)
Sexual Minorities Uganda (SMUG)
Uganda Harm Reduction Network (UHRN)
Uganda Network of Young People Living with HIV/AIDS (UNYPA)
Uganda Youth Coalition on Adolescent SRHR and HIV (CYSRA)
Vasavya Mahila Mandalī (VMM)
Via Libre
Youth Initiative for Drug Research, Information, Support and Education (YouthRISE Nigeria)
Zimbabwe Civil Liberties and Drug Network (ZCLDN)

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