



**ANNUAL  
REPORT  
AND ACCOUNTS**

# CONTENTS

Thanks to all our Frontline AIDS partners and colleagues who helped put together this publication and whose work is reflected in this annual report. Written by Frontline AIDS staff. Design and production by HD Design.

We have an ethical image policy and do not use AI generated images. Photos are used for illustrative purposes and do not imply the health status or behaviour of the people in the photo.



## Photo credits

Cover	Sadat Oeur, technical officer KHANA, Cambodia, © Frontline AIDS/George Jeffries/2024
	Winifred Kasoga, Uganda © Frontline AIDS/Arnold P. Mugasha/ Mara Mambo Media/2023
	Sushma, India, © Frontline AIDS/Arete/Vijay Pandey
	Tatiana Mora Gomes, Ecuador, © Frontline AIDS/Keoma Zec
Page 4	© University of KwaZulu-Natal/Sethu Dlamini/2023
Page 9	© Hter Thakin/Frontline AIDS PhotoVoice/2018
Page 12	© Frontline AIDS/George Jeffries/2024
Page 17	© DARE for Progress
Page 18	© Frontline AIDS/Denis Mwangi/2023
Page 19	© DAPHO
Page 21	© DAPHO
Page 25	© Frontline AIDS/Diego Ibarra Sánchez/2023
Page 27	© Frontline AIDS/Tony Kawimbe/Arete/2020
Page 29	© Frontline AIDS/Nadine Stegemann/2024
Page 30	© Frontline AIDS/Sarah Waiswa/2022
Page 32	© Frontline AIDS/Peter Caton/2019
Page 35	© Y+ Global
Page 39	© Frontline AIDS/ Arnold P. Mugasha/Mara Mambo Media/2023
Page 55	© Frontline AIDS/George Jeffries/2024

## Frontline AIDS

1a Isetta Square  
35 New England Street  
Brighton  
BN1 4GQ

**Tel:** +44 1273 718 900

**Fax:** +44 1273 718 901

**Email:** mail@frontlineaids.org

Registered charity number 1038860  
Registered company number 2883774

**www.frontlineaids.org**

Frontline AIDS ('the Charity') is registered with the Charity Commission for England and Wales. The Charity functions as the coordinating body for our partnership, connecting and convening organisations and galvanising action on AIDS by identifying and fostering innovation, sharing knowledge and learning, building sustainable community systems, delivering community-led programmes and maximising the effectiveness of the partnership (referred to throughout this report as 'the Frontline AIDS partnership', 'the global partnership' or simply 'the partnership').

## STRATEGIC REPORT

## ACCOUNTS

Introduction and letter from the Chair	4	Financial review	46
How we work: Partnerships and actions	6	Principle risks and uncertainties	49
How we work: Anti-racism	8	Structure governance and management	50
Where we work	10	Accounts for the year to 31st December	56
Events and webinars	12	Balance sheet	60
Action 1: Challenge leaders	16	Reference and administrative details	82
Impact & Achievements: FGS	18		
Action 2: Integrate services	20		
Action 3: Fight for human rights	22		
Rapid Response Fund	26		
Action 4: Deliver, share, and scale up innovations	28		
Action 5: Strengthen community health systems	30		
Action 6: Develop a new generation of leaders	32		
Performance	36		
Plans for 2025	42		

# LETTER FROM THE CHAIRMAN

## CAN WE END AIDS BY 2030?



**Over the last 30 years, we have seen huge strides made in the prevention and treatment of HIV. People living with HIV have gone on to live long, healthy, and happy lives in a way that seemed impossible at the height of the pandemic.**

Whilst progress on HIV prevention has been slower, recent innovations, like the dapivirine vaginal ring and injectable PrEP, show great promise in 'real world' clinical trials being carried out by our partners in Kenya and Tanzania, offering new hope. We know that working with marginalised and key populations, and ensuring they have access to prevention services, is the best way to prevent the spread of HIV.

But we are at a crossroads. Alongside these positive developments, we face unprecedented threats. Human rights were under increasing attack in 2024, including attacks on key populations and their access to HIV services, and health disinformation increasingly threatened to derail progress on HIV prevention and sexual and reproductive health.

Conflict and crisis posed specific challenges too; in Ukraine and Lebanon, for example, our partners continued to provide healthcare whilst under attack. In the Middle East and North Africa generally, the number of new HIV infections has been increasing for more than a decade signalling a prevention crisis in the region. Infections in Eastern Europe, Central Asia and Latin America also continue to rise.

This annual report is a snapshot of activities conducted by Frontline AIDS and its partners throughout the calendar year 2024. As such, it does not include coverage of the impact of the Trump administration's foreign aid cuts which began in January 2025. Whilst Frontline AIDS does not receive US funding for its work, around half of our partners are directly impacted by the cuts, and many of those not directly affected report disruption to supply chains and health systems in their countries, and a dramatically reduced funding pool. Some of the activities described in this report have since stopped or are under threat, and in 2025 Frontline AIDS will actively support our partners in mounting a strong response to this evolving situation, as described in the 'Plans for 2025' section.

For the latest, please visit [frontlineaids.org](https://frontlineaids.org)

2024 also saw ongoing funding challenges intensify for programmes designed to tackle the AIDS epidemic, as a growing number of donor governments seek to reduce overseas development assistance. This affects Frontline AIDS too and we face significant funding challenges as an organisation. This is reflected in the financial report, which shows a reduction in our reserves.

The year ended with an election in the US and at the time of writing its catastrophic impacts are being felt across the HIV response, cutting people off from lifesaving services, and dramatically altering the funding landscape for HIV, perhaps forever.

Our response to this new environment will inform our strategy review and development process. 2025 is the last year of our existing strategy and, as we look to the future, we must be ready to adapt to the changing global health architecture.

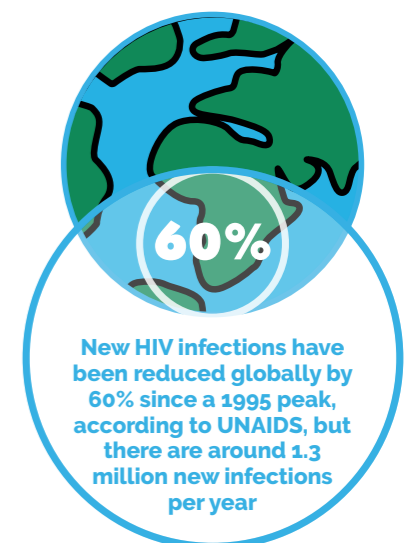
At such times, the value of the Frontline AIDS partnership comes to the fore. We know that together, we are stronger.

Our collective approach will centre on keeping communities living with and affected by HIV safe from further threats. We must continue to work with governments to step up and fund health services as HIV services shift from donor to government systems - and in a way that sustains HIV prevention and treatment services for those most at risk.

We must also continue to strengthen our partnership and to ensure that partners are able to learn from and support each other. This will safeguard all that we have achieved in the HIV response and to ensure, as we begin to implement our new strategy in 2026, that we continue to bear the fruit of our hard work over more than 30 years.

We would like to thank all those who continue work with and support us in these challenging times.

**Professor Nana Poku**  
Chair of the Board of Trustees



# HOW WE WORK: PARTNERSHIPS AND ACTIONS

## PARTNERSHIPS ARE AT THE HEART OF HOW WE WORK

Frontline AIDS is one of the world's largest partnerships of civil society and community organisations working to end AIDS. In 2024, Frontline AIDS' 54 partners collectively reached 5.2 million people with HIV and sexual and reproductive health and rights services: supporting more than 1280 community organisations to deliver critical HIV programmes.

In 2024 we continued to ensure that the partnership provided added value for its members, through a governance structure called the Partnership Council. The Council constitutes ten elected members representing the geographical breadth of the partnership.

Established in 2022, the Partnership Council emphasises distributed leadership and shared accountability. At its centre is the ability to use the power of the Frontline AIDS' partnership to achieve scale, impact and influence – and deliver a strong return on funders' investments.

Frontline AIDS is committed to 'doing development differently' and aims to ensure that power sits locally and nationally, rather than with international organisations.

## A GLOBAL PLAN OF ACTION FOR THE PARTNERSHIP

Our Global Plan of Action sets out six critical actions that our partnership is prioritising to secure a future free from AIDS for everyone, everywhere.



### 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 living with HIV, to lead programmes and reach their full potential as leaders and advocates.

Whilst the six actions significantly contributed towards global efforts to reduce HIV infections and AIDS-related deaths in 2024, we also carried out important work to end AIDS in areas beyond the six actions. For example, technical support to organisations can often be cross cutting, and involves sharing information and expertise as well as skills transfer. Our progress towards cross-cutting targets for the period 2023-2025 are noted in the Performance section.

71% of the partners say that being part of the Frontline AIDS partnership has a good or significant direct contribution to their objectives. This is slightly below our annual target (80%).<sup>1</sup>

79% of Frontline AIDS partners say they have learnt from, or been inspired by, another Frontline AIDS partner in the past year. This includes learning through Action meetings or from the [Innovation Hub](#), an online repository of partner-led innovations, as well as other mechanisms. This is above our target (70%) and an increase on last year (63%).

<sup>1</sup> The response rate this year from partners to our survey was low and this figure may not be representative of all partners

# HOW WE WORK: ANTI-RACISM

Frontline AIDS is a global organisation committed to doing development differently. This means shifting the gravity of the organisation southwards and deepening our commitment to becoming an anti-racist organisation. The Africa Change Plan developed by Frontline AIDS staff based in Africa, with expert support from consultancy One HR, is an important step in fulfilling that original vision. The plan laid the foundations for work on key areas including creating safe spaces to build a strongly connected Africa team, ensuring a justly-rewarded and supported workforce across locations, and developing ethical leadership for Frontline AIDS in Africa, as well as ensuring that Africa-based staff and partners are given agency for strategy development.

In the year ahead, as we develop our new strategy, key issues from the plan will be built into the strategic framework and the operational planning that will follow, allowing us to continue progress on these important areas. The strategy will be developed collectively with active contribution from partners in all regions and involving staff from across organisational locations and grades.

In order to accelerate our commitment to becoming an anti-racist organisation, in 2024 we made the decision to recruit an Anti-Racism and Diversity, Equity and Inclusion (DEI) Lead, who joined our staff team in early 2025. This vital new role will provide direction and expertise in



**“ WE WILL BE TAKING ACTION...  
TO ADVANCE OUR OBJECTIVE  
OF BECOMING AN ANTI-RACIST  
ORGANISATION. ”**

DEI and anti-racism through the development and delivery of a strategy for anti-racism at Frontline AIDS, as well as wider action on diversity, equity and inclusion. The Lead will work closely with and support staff, senior leaders, trustees and other key stakeholders to more actively integrate anti-racism initiatives into all aspects of their work and to champion DEI initiatives across the wider Frontline AIDS partnership.

Senior Leadership are still tasked with the responsibility for delivering on our anti-racism commitments that are now linked to performance appraisal. Throughout 2024, we incorporated check-ins on anti-racism actions into regular senior leadership team meetings and began reporting to all staff on these through a monthly update. Senior leaders also took part in a

set of facilitated workshops led by external experts The Better Org and identified ways to increase their individual and collective leadership on anti-racism.

There was a special focus on anti-racism at our staff conference in September, and Black and People of Colour staff members meet regularly in a safe virtual space. Additionally, we incorporated a dedicated section on anti-racism into our performance management process, ensuring that staff have an opportunity to give and receive feedback on this important area. In 2025, there is much more to do to build an anti-racist culture and behaviours within Frontline AIDS, and to strengthen mechanisms to address racism and other forms of discrimination. We will be taking action on these and other areas to advance our objective of becoming an anti-racist organisation.



# WHERE WE WORK

The Frontline AIDS partnership works in a wide variety of settings in more than 100 countries. This includes regions with a high prevalence of HIV and AIDS; areas with emerging epidemics; and countries affected by conflict.

In 2024 operating conditions were increasingly challenging for organisations working to end AIDS. Anti-homosexuality laws and other anti-rights mobilisations have combined with already high levels of stigma and discrimination to create increasingly unsafe conditions for key populations. This exposes them to increased risks of violence and persecution. It also hinders their access to HIV prevention, treatment, and care. There have also been reported increases

## LATIN AMERICA AND THE CARIBBEAN

In Latin America and the Caribbean, where Frontline AIDS partners have been working since 1995, there have been noticeable improvements in expansion of access to HIV treatment. AIDS-related deaths have decreased significantly as a result, and the prevalence of HIV is relatively low.

However, the overall increase in infection rates remains a challenge. This is particularly true amongst groups disproportionately at risk of HIV, for example men who have sex with men, transgender people, and sex workers.

In Latin America and the Caribbean, we continue to support work led by these communities, focussing on both service delivery and on advocacy to address the stigma, discrimination and structural barriers that so often drive the HIV epidemic.

See how sex workers from the Union of Independent Sex Workers (OMES) in Guatemala use data for evidence, challenge discriminatory laws and advocate for stigma-free healthcare.

Watch the video here:  
<https://www.youtube.com/watch?v=vtwSA4bKw5I>

This video was produced as part of our 2024 World AIDS Day Campaign. For more on the campaign, please visit:  
<https://frontlineaids.org/world-aids-day>

**“We visit our peers [sex workers], offering them a range of prevention commodities. Prevention services, quick tests, condoms, lubricants and female condoms for prevention.”**

Source: Moni Aquino, Paraguay, United in Hope (UNES)

**“Sex workers in Haiti resumed their HIV treatment in 2024.”**

Source: Rapid Response Fund/REACH project data. As part of this project, our partners (AREV-Haiti) Association pour la Reduction de la Vulnerabilité identified 16 sex workers who had abandoned their HIV treatment. It provided them with information about the importance of adherence, and liaised with their care institutions as part of their support.

in attacks on health workers as well as a continued growth in the number of countries imposing ‘foreign agent’ laws. There have been other restrictions on civic space, as well as targeted restrictions on organisations led by, or working with, key populations such as men who have sex with men, transgender people, sex workers, or people who inject drugs.

Including Frontline AIDS itself, we are a partnership of 54 organisations. Many Frontline AIDS partners work in several countries, which taken together comes to a total of more than 100 countries. This map reflects partnership headquarters rather than project activity: for example, we do not carry out project work in the UK.

## EASTERN EUROPE AND ASIA

In Eastern Europe and Central Asia, people living with HIV and key populations can face high levels of stigma, discrimination, and criminalisation. Anti-rights mobilisation is also a significant challenge. Harm reduction is a key focus, including the delivery of needle and syringe programmes and other priority interventions, as well as community-led monitoring using the Frontline AIDS REAct tool to improve health services for people who use drugs, sex workers, men who have sex with men, and people living with HIV.

## UKRAINE

The war in Ukraine has led to displacement and destruction of healthcare infrastructure, as well as clear security threats for organisations like our partner Alliance for Public Health (APH). In 2024 they continued to innovate, pioneering the use of AI-assisted programmes to identify populations vulnerable to HIV infection. APH also run harm reduction programmes for people who use drugs, a group often left behind by the humanitarian response.

For more details, see [Action 4](#).

Alongside this essential work, Alliance for Public Health also lead on the delivery of Action 2 of the Frontline AIDS Global Plan of Action, which focuses on integrated, person-centred responses to HIV, sexual and reproductive health and rights, TB and viral Hepatitis.

## ASIA

Across Asia, our partners work with transgender people to ensure access to HIV treatment, and provide sexual and reproductive health services for women and adolescent girls.

India has the third largest HIV epidemic in the world, with 2.1 million people living with HIV. Alliance India is one of our largest partners and we have worked together since 2001. They lead a national programme to help more than 200 community-based organisations develop their skills to deliver HIV prevention information and support, and in 2024 they also led advocacy to hold their government accountable on HIV prevention. They also played an active role in Action 3 of our Global Plan, particularly on a new initiative to strengthen collaboration and collective advocacy among trans-led organisations within the Frontline AIDS partnership.



Other partners in Asia, for example KHANA in Cambodia, have made important contributions to Action 2, with a focus on advancing integrated HIV and TB services, reflecting their strong expertise in this area.

## SUB SAHARAN AFRICA

Africa has long been seen as the epicentre of the global AIDS pandemic, with UNAIDS estimating that there are 25.6 million people living with HIV (54% of people living with HIV globally) in Eastern and Southern Africa. It is also a dynamic hub of community-led action, and in recent years has seen significant progress towards the UNAIDS ‘95-95-95’ targets, which aim to reach 95% of people living with HIV with testing, to ensure that 95% of those diagnosed are receiving antiretroviral therapy (ART), and to enable 95% of people receiving anti-retroviral treatment to achieve viral suppression.

Working with 37 partners across Africa, Frontline AIDS supported work in a wide range of contexts during 2024, from holding governments accountable for HIV prevention targets in countries, including Uganda and Tanzania, to strengthening advocacy and community-led monitoring on LGBTQ+ rights in Ghana, Senegal, Cameroon and South Africa under our REACH initiative. Our READY programme also worked across six countries: Angola, Eswatini, Malawi, Mozambique, Zambia, and Zimbabwe. It builds resilient and empowered adolescents and young people, ensuring they have access to HIV and sexual reproductive health and rights services, enabling them to advocate for their needs, whilst integrating peer support for young people into health service delivery.

## SOUTH AFRICA

As well as having an office in Cape Town, our work includes a strategic partnership with the Networking HIV and AIDS Community of South Africa (NACOSA), which is a network

of civil society organisations working to ‘turn the tide on HIV, AIDS and tuberculosis’. NACOSA leads the innovation action, working across the partnership to catalyse the delivery, sharing and scale-up of innovations.

## MIDDLE EAST AND NORTH AFRICA

In the Middle East and North Africa region (MENA) there has been a 116% increase in new HIV infections between 2010 and 2023, making it the region with the highest increase in HIV infections globally. This trend, which disproportionately impacts on marginalised groups, is fuelled by stigma and discrimination, harmful gender norms, low political commitment, and lack of funds. With more than 22,000 new HIV infections recorded in 2023, the most recent year for which there is accurate data, the region is facing a serious HIV prevention crisis.

Despite the increase in infections, the MENA region only received 1% of global HIV funding in 2023 and operated with just 15% of the financing needed for an effective HIV response. In 2024, Frontline AIDS sought to draw greater attention and funding support to MENA, through a series of events in key spaces. This included UNAIDS Programme Coordinating Board meetings, and the International AIDS Conference. We also worked with MENA-based partners to plan for and develop a regional analysis of the HIV response in the region, outlining progress and gaps in five countries: Egypt, Jordan, Lebanon, Morocco and Tunisia.

## LEBANON

Despite extremely challenging conditions brought about by the conflict with Israel in 2024, Frontline AIDS partners continued to provide services to people living with HIV, including shelter and medicine.

# EVENTS AND WEBINARS

**TO MARK WORLD AIDS DAY 2024, WE CELEBRATED THE INNOVATORS, COLLABORATORS AND ADVOCATES KEEPING PEOPLE HEALTHY AND SAFE. OUR CAMPAIGN PROFILED THE WORK OF OUR PARTNERS IN FOUR COUNTRIES: CAMBODIA, GUATEMALA, NIGERIA AND PARAGUAY.**



The KHANA community testing van, Phnom Penh, Cambodia. Khmer HIV/AIDS NGO Alliance (KHANA), a Frontline AIDS partner, provides HIV prevention, care and support services in Cambodia as well as integrated sexual and reproductive health, family planning and TB programming.

Convening and connecting with our partners and others involved in the effort to end AIDS is an important part of our work, and particularly of how we deliver on our Global Plan of Action. Last year, we hosted a wide range of webinars, creating a space for partners to learn and strategise together on topics ranging from how anti-rights movements are impacting on HIV prevention to the use of data to strengthen human rights advocacy and emerging innovations in digital health and artificial intelligence.

We had a presence – either in person or virtually – at more than 80 conferences and events in 2024. We pushed for more effective action on anti-rights opposition at the Commission on the Status of Women and in meetings of the UNAIDS Programme Coordinating Board and the Global HIV Prevention Coalition. We advocated for greater investment in community-led responses – and a stronger voice for communities – at the World Health Assembly and the World Health Summit.

We also shone a spotlight on the importance of youth leadership (as well as the incredible youth- and community-led innovations that have been developed by our partners and programmes) at the International AIDS Conference.

Frontline AIDS was also a key actor at the International Network on Health and Hepatitis in Substance Users (INHSU) conference in Greece in October.

Watch:  
Our World AIDS Day content or play videos from Cambodia, Guatemala, Nigeria and Paraguay:  
<https://frontlineaids.org/world-aids-day/>



Our campaign profiled the work of our partners in the four countries.

**Zero Discrimination Day is observed each year on 1 March. To mark this day in 2024, Y+ Global launched My Reality, its podcast about the lived experiences of young key populations. Y+ Global is a Frontline AIDS partner.**

**IN 2024, FRONTLINE  
AIDS' 54 PARTNERS  
COLLECTIVELY  
REACHED 5.2 MILLION  
PEOPLE WITH HIV  
AND SEXUAL AND  
REPRODUCTIVE  
HEALTH AND  
RIGHTS SERVICES**

# ACTION 1



## CHALLENGE LEADERS TO INVEST IN AND IMPROVE ACCESS TO HIV PREVENTION

We influence political leaders, governments, and donors to prioritise the funding and policy decisions needed to stop people from acquiring HIV and for HIV prevention for marginalised communities, in particular sex workers, men who have sex with men, trans and gender diverse people, people who use drugs, prisoners and adolescent girls and young women. We also promote equitable access to harm reduction and new prevention technologies, and push for comprehensive sexuality education so that young people can access information about HIV and sexual and reproductive health and rights.

“ **SOME COUNTRY COALITIONS EXPERIENCED THE HARD EDGE OF SHRINKING CIVIC SPACE AND INCREASINGLY VOCAL, WELL-FUNDED ANTI-RIGHTS GROUPS. IN SOME CASES, POLITICAL INSTABILITY, ANIMOSITY, AND A LACK OF TRANSPARENCY MEANT THAT THE COALITIONS HAD TO RE-STRATEGISE MANY TIMES IN ORDER TO FIND ENTRY POINTS INTO POLICY FORA AND OTHER DECISION-MAKING BODIES AFFECTING HIV PREVENTION.** ”

Source: United for Prevention 'Realistic ambitions for advocacy projects' report

<https://frontlineaids.org/resources/realistic-ambitions-for-advocacy-projects/>

**7/10**  
**COUNTRIES**  
**SPEND LESS THAN**  
**10%**  
**OF THEIR GOVERNMENT**  
**BUDGET ON PUBLIC HEALTH**

Source: WHO

## UNITED FOR PREVENTION

United for Prevention (U4P) was an 18-month Frontline AIDS project funded by the Gates Foundation that ended in September 2024. U4P supported coalitions of civil society organisations and community networks to hold their governments to account on their HIV prevention commitments outlined in the Global HIV Prevention 2025 Roadmap. Each coalition developed an advocacy plan which was collectively implemented in their countries, alongside HIV prevention and accountability reports which outline HIV prevention from the perspective of civil society and communities.

Advocacy undertaken under the U4P programme has brought about many outcomes. For example, in September 2024, the Tanzania Commission for AIDS finally approved the National HIV Prevention Road Map for Tanzania which runs from 2024 - 2027, and several of the United For Prevention coalition's priorities were captured

in it, while CAB-LA, a long-acting injectable pre-exposure prophylaxis (PrEP) for HIV, was also approved for distribution in Tanzania.

In Malawi, in July 2024, the Government increased domestic health financing from 8.8% to 12% of the national budget, closer to the 15% target for 2025, following advocacy by the U4P coalition. Other impacts recorded in Malawi include improved healthcare access for farm workers living with HIV through workplace policy adjustments and onsite services, and the inclusion of civil society representatives in the Ministry of Health's Health Financing Technical Working Group.



“ In 2024 we were part of the United for Prevention Program, which is a coalition for Tanzania. It's a coalition of nine organizations that were working together to advance several items that could support our government to achieve the 2025 HIV global HIV prevention targets.

We were able to influence the development and eventual launch of the National HIV Prevention Road Map. And furthermore, we worked together to also bring in community priorities into that important document. And I'm proud to say that some of these priorities were captured.

Another thing that worked out really well was our interactions, the advocacy that we were doing to bring in or expand new prevention technologies in Tanzania of which we had interacted with different authorities including the Ministry of Health, Tanzania Medicines and Medical Devices authorities which is responsible to register these new options and Tanzania Commission for AIDS. This also led to the eventual approval of cabotegravir (CAB-LA) for Pre-Exposure Prophylaxis (PrEP) in Tanzania as an additional HIV prevention tool.”

Source: Dr Lilian Mwakoyosi, Executive Director and founder of DARE for Progress, a young women-led NGO that focuses on sexual and reproductive health and leads the United for Prevention Coalition in Tanzania.

# IMPACT & ACHIEVEMENTS: FEMALE GENITAL SCHISTOSOMIASIS (FGS)

**Female genital schistosomiasis (FGS) affects an estimated 56 million women and girls, mainly living in marginalised and rural communities, who experience painful, yet preventable sexual and reproductive health complications. FGS increases the risk of contracting HIV by up to three times and has been associated with an increased risk for Human Papilloma Virus (HPV) and cervical cancer. It is caused by parasitic worms carried by freshwater snails that live in lakes and ponds that women and girls often use to collect water, swim, bathe, or do washing. FGS is prevented and treated with Praziquantel (a prescribed tablet).**

FGS is neglected and under-recognised. As the co-chair of the FGS Integration group in 2024, Frontline AIDS played a leading role in raising awareness of FGS and advocating for its integration in HIV and SRH services. The FGS Integration project, led by Frontline AIDS with partners LVCT Health and Bridges to Development, created the first 'minimum service

package' to guide programmatic interventions for the integration of FGS and SRHR.

We also secured several advocacy successes in 2024, with the Kenyan government procuring praziquantel for clinics in Homa Bay county for the first time following advocacy led by LVCT. In Malawi, our partner Pakachere persuaded the Malawi government to include FGS in its sexually transmitted infections guidelines, drawing on technical assistance provided by Frontline AIDS. Globally, the development of a genital schistosomiasis task force within the World Health Organization was announced; Frontline AIDS and partners hosted a roundtable discussion with FGS endemic countries, multilaterals, and donors during the International AIDS Conference, which provided a catalytic platform for this announcement.

The impact achieved in 2024 has changed the discourse on FGS integration, raising greater awareness and paving the way for new programmatic

interventions at country level. This includes the development of much needed normative guidance by WHO. Frontline AIDS remains an important advocacy voice around the links between FGS, HIV and HPV – a risk that must be addressed for millions of women and girls across Africa.

**To find out more about FGS, watch this film, shown at the World Health Summit in Berlin, Germany. Throughout 2024, Frontline AIDS partnered with the German Federal Ministry for Economic Cooperation and Development (BMZ) and Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) on FGS.**

[https://www.youtube.com/watch?v=mU6cnVY\\_oXo](https://www.youtube.com/watch?v=mU6cnVY_oXo)



Washing clothes 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.

Thanks to the FGS Integration Project funded by the Children's Investment Fund, a total of 8,856 women were screened for FGS and nine health facilities in Kenya are now offering a minimum service package for FGS service integration.

Source: Frontline AIDS 2024 Action Report



# ACTION 2

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

We work with partners to promote and sustain person-centred, integrated health services so that individuals experience joined-up health care and services. This includes access to prevention, treatment, and care for HIV, sexual and reproductive health and rights, TB and viral hepatitis.

We support our partners to advocate with governments, donors and policy makers to secure political commitment and funding for care that focuses on the whole person, not just on individual health issues. This includes building support for community-led models for providing integrated care. Integrated and community-led approaches can be particularly critical for work with marginalised and criminalised populations, such as people who use drugs, helping to maximise their access to a fuller range of services and ultimately, to improve health and save lives.

We implement innovative approaches and programmes, foster learning about these and share evidence and research so we can improve commitment to and delivery of integrated health services.

As well as advocating with decision makers at the national level, representatives from the Action 2 working group, including partners from Ukraine, Côte d'Ivoire, Uganda, Ecuador, Zimbabwe, India, and Cambodia, also shared their experiences and recommendations in global fora, such as at the UN High Level Meeting on Antimicrobial Resistance, the 25th International AIDS Conference, the Union Lung Health Conference and the International Conference on Health and Hepatitis Care in Substance Users.

In 2024 the Action 2 team undertook research to document the provision of integrated services in countries represented by the Frontline AIDS partnership. This assessment was essential for proposing a more unified model of integrated service delivery, advocating for its adoption across different countries, and serving as a foundation for joint funding applications, as well as identifying critical gaps and challenges. This will serve as an important foundation for further work in 2025.



## INNOVATE, INVOLVE, INSPIRE PROJECT

- ▶ The overall purpose of this work is to influence WHO global guidelines on hepatitis C in order to strengthen national responses. As part of this Unitaid-funded project, partners in Egypt, Kyrgyzstan and Nigeria are researching the effectiveness and acceptability of a number of under-used innovations with people who use drugs, which support prevention of hepatitis C and HIV, hepatitis C testing and treatment and wider health and wellbeing.
- ▶ These include long-acting buprenorphine, a new form of opioid agonist treatment which is released slowly into the body to maintain treatment of opioid dependence, as well as special low dead space needles and syringes. Programme partners also offer community outreach on harm reduction to reduce hepatitis C among people who use stimulants. They have also integrated hepatitis C testing and treatment into community-based harm reduction settings, significantly increasing uptake among people who use drugs, who may avoid hospital settings where these services are normally provided, because of high levels of stigma.
- ▶ Advocacy to grow these innovations is a key part of the programme, based on an understanding that governments ultimately need to fund this kind of work and pass laws which can enable it. Achievements include securing state regulatory authority approval for the importation of long-acting buprenorphine in Egypt and Kyrgyzstan, and getting it included on national medicines lists and country clinical guidelines. In Kyrgyzstan and Nigeria partners have also secured regulatory approval for the importation of direct-acting antiviral medicines for hepatitis C, which are effective at clearing hepatitis C infection in more than 90% of people.

## LOW DEAD SPACE NEEDLES

Where people who inject drugs share injecting equipment the risk of spreading infections can be reduced by using low dead space needles and syringes. These reduce the amount of blood left in a needle or syringe after a liquid is injected.

This innovation can significantly reduce the transmission of HIV and hepatitis C when injecting equipment is shared.

Find out more about our Innovate, Involve, Inspire project: <https://frontlineaids.org/our-programmes/innovate-involve-inspire/>



“ THE CHALLENGES OF BEING PART OF A CRIMINALISED POPULATION? STIGMA, DISCRIMINATION, DEGRADATION, DIRECT INSULTS, CONFRONTATIONS, ARRESTS, THE INHUMANE TREATMENT GOES WITH BEING KNOWN AS A PERSON WHO USES DRUGS... IT MAKES ME HAPPY THAT I'VE DONE SOMETHING OTHER THAN JUST THE HUSTLE AND BUSTLE OF EATING, LOOKING FOR MONEY TO TAKE OFF MYSELF AND ALL OF THAT. ”

Source: original interview with Aniedi Akpan, Gombe State, Nigeria. Aniedi is the national chairperson of the Drug Harm Reduction Advocacy Network and part of the Hepatitis C Portfolio Community Advisory Board, where he contributes insights to the Innovate, Involve and Inspire project.

# ACTION 3

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

The rise of anti-rights movements presents new challenges for human rights, gender justice, and access to HIV services. Frontline AIDS' partners have worked over many years to challenge both these and existing human rights barriers. We push for the repeal of laws which criminalise people living with HIV and people from key populations. We also work to reform policies which prevent women and girls from accessing HIV services.

Anti rights opposition creates an increasingly hostile environment to ending AIDS, with governments withdrawing support for hard-fought programming aimed at those most at risk of HIV. Anti-'foreign-agent' and anti-homosexuality laws restrict civil society and augment the criminalisation of certain communities.

Frontline AIDS works with partners and external allies to build collective resistance to anti-rights actors. We generate

evidence on anti-rights movements, sharing this with our partners and at events such as the International Lesbian, Gay, Bisexual, Trans and Intersex Association (ILGA) World Conference, the board of the Global Fund for AIDS, TB and Malaria, and the UNAIDS Programme Coordinating Board. By building a shared understanding of anti-rights movements, the tactics they use, and the impact that they are having on the HIV response, we have also created space for dialogue and exploration on the most effective ways to respond and resist.

## RIGHTS, EVIDENCE, ADVOCACY, CHANGE PROJECT (REACH) PROGRAMME

This integrated programme combines emergency response for communities affected by human rights emergencies with investment in human rights monitoring and advocacy. It is led by national organisations and networks in Cameroon, Ghana, Senegal and South Africa, with funding from the Elton John AIDS Foundation.

In 2024 we distributed 36 Rapid Response Fund (RRF) grants using REACH and the Government of Ireland funding. This enabled community-led organisations facing human rights crises to put emergency HIV care and support in place, where this had been interrupted, and to undertake advocacy with law enforcement, judicial authorities and policymakers.

Grants this year have also supported legal representation to secure release of individuals being targeted for arrest, and

to fund outreach by grantees to community leaders and networks in order to secure their support and assistance. It has also supported documentation of human rights violations and monitoring of response effectiveness. We also produced a report offering insight on the types of applications coming into the RRF, which underscored the growing impact of anti-rights opposition on the communities we serve and has informed our regional and global advocacy efforts, another key element of the REACH programme.

## RIGHTS, EVIDENCE, ACTION: OUR REACT TOOL

- ▶ This year we delivered training to the four REACH partners and other organisations across the Frontline AIDS partnership, to enable them to generate evidence of barriers that marginalised communities experience, using our REAct system.
- ▶ REAct is a human rights monitoring and response tool that enables community-led organisations to record and manage information about human rights violations in real time, and to use this information in order to demand accountability and drive improvements. In 2024 partners documented 1651 cases of human rights violations using REAct.

The approach enables communities to hold perpetrators, institutions, and governments to account using the evidence that they have gathered. To support stronger outcomes in this area, in 2024 we conducted a specially designed virtual training open to all partners, with a focus on enhancing the use of data for advocacy. These sessions focused on how to gather, analyse, and present evidence in ways that support policy change and counter anti-rights narratives effectively.

Our REAct tool:

<https://frontlineaids.org/our-programmes/react/>

Throughout 2024 we supported LGBTQ+-led partners to contribute evidence during two sessions of the Human Rights Council (HRC), helping to harness growing concern on the threats to HIV related human rights. We also contributed to the call for a special HRC panel on human rights and the HIV response to take place in 2025. Additionally, in May 2024, we co-hosted a convening of LGBTQ+ advocates from Africa, alongside UNAIDS and our partner, the Uganda Key Population Consortium, as well as UNDP, OHCHR, UN Women and UNFPA. The meeting served as

an important space to formulate strategies and build alliances for advancing the rights of LGBTQ+ people and countering anti-LGBTQ+ mobilisation. Participants, which included several Frontline AIDS partners, co-developed a shared set of regional priorities, from a regional law reform and litigation strategy to better leveraging of the African Commission on Human and People's Rights, which in turn provided a clear mandate to Frontline AIDS and the five UN agencies on key areas requiring support.

## INCIDENTS OF ARBITRARY ARRESTS OF MEMBERS OF LGBTQ+ COMMUNITY ARE ON THE DECLINE IN ZANZIBAR

Key and Vulnerable Population (KVP) Forum Zanzibar KVP was awarded a grant through the Rapid Response Fund. With this funding they published a security manual in Kiswahili and carried out a series of training sessions to help local advocates and community members to better understand their rights, helping to build legal literacy and other crucial knowledge. These results were reported in August 2024.

## REAct

## IN THE DECISION POINTS EMERGING FROM THE 55TH MEETING OF THE UNAIDS PROGRAMME COORDINATING BOARD IN DECEMBER 2024, THE BOARD EXPLICITLY RECOGNISED INADEQUATE FINANCING FOR COMMUNITIES, SHRINKING CIVIC SPACE. SIGNIFICANTLY, FOR THE FIRST TIME, IT RECOGNISED THE MOBILISATION OF ANTI-RIGHTS AND ANTI-GENDER MOVEMENTS AS BARRIERS TO COMMUNITY LEADERSHIP AND THE GOAL OF ENDING AIDS

Source: Notes on the 54th meeting of the UNAIDS Programme Coordinating Board, held in June 2024.

For more on the event, please visit the Frontline AIDS blog: <https://frontlineaids.org/highlights-unaids-pcb-meeting/>

## NADOUM

The Nadoum project, funded by the Global Fund, works with partners in Egypt, Jordan, Lebanon, Morocco, and Tunisia. It is based on an understanding that respect for human rights is key for removing barriers to HIV services, alongside changing laws and policy.

Since 2019, the Nadoum project has been strengthening civil society, mobilising and empowering communities, building networks, and addressing human rights-related barriers to health care through advocacy and innovation.

In Jordan, Nadoum partner FOCCEC (Forearms of Change Center to Enable Community) has supported religious leaders to conduct awareness sessions, reaching religious leaders, Imams, preachers, youth and the local community.

The primary goal of the sessions was to reduce social stigma and discrimination against people living with HIV and key populations. They combined accurate scientific information about HIV, including modes of transmission, prevention methods, and the importance of treatment, with information on the negative impact of stigma and discrimination. This was delivered from an Islamic perspective, supported by evidence from the Quran and Sunnah, and sessions on how Islamic teachings align with and support a human rights-based approach.

From 2022 to 24, FOCCEC supported a total of 45 such sessions, reaching more than 1,000 participants. In February 2024, the organisation also secured an amendment to employment law in Jordan, stating that people living with HIV cannot be denied employment based on their HIV status.

Alongside human rights work, the Nadoum programme supported partners to strengthen organisational development and embed it in their country plans. Trainings have equipped staff on critical areas including human rights monitoring using REAct, alongside harm reduction, policy development and advocacy, and governance and financial management. Each country has also developed robust plans to build the long-term sustainability of their HIV response efforts, which is critical in a context where the political or human rights environment is not supportive of a comprehensive HIV response.

Source: Nadoum project data. Project partner FOCCEC (Forearms of Change Center to Enable Community) has worked for many years sensitising religious leaders on human rights and HIV and training them on how to raise awareness on stigma and discrimination.



Elie Aaraj, Executive Director, Middle East and North Africa Harm Reduction Association, works with his team inside his office in Beirut, Lebanon.

“Escalating hostility towards key populations, especially LGBT+ communities, along with persisting stigma and discrimination, criminalisation and repressive laws continue to thwart progress on the rights of people living with HIV. Nadoum partners are actively engaging with decision-makers to make changes to discriminatory policies.”

Source: Frontline AIDS' Sustaining HIV momentum in the MENA region report

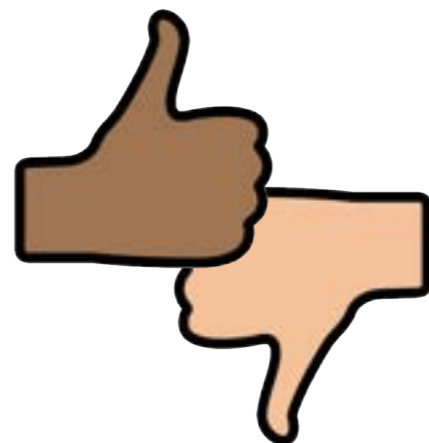
# RAPID RESPONSE FUND

## OPERATING IN HOSTILE ENVIRONMENTS: RAPID RESPONSE FUND

Frontline AIDS' Rapid Response Fund (RRF) was established in 2016. With funding from the Elton John AIDS Foundation, Irish Aid and Sida the RRF supports LGBTQ+ people in emergency situations, helping them respond to disruptions in access to the HIV treatment, prevention, care and support services they need to protect their health and well-being, and to address safety, security and human rights threats.

Rooted in an ethos of equity and inclusivity, today the Fund supports people facing stigma, discrimination and violence due to their sexual or gender identity, lifestyle, or HIV status. This includes sex workers and people who use drugs. With a focus on building resilience and promoting the rights of key marginalised populations, the RRF provides emergency grants of up to \$15,000 to civil society organisations.

Rapid Response Fund grants provide immediate financial assistance to organisations grappling with unforeseen challenges threatening access to HIV services and human rights efforts, including those dealing with the mounting impact of anti-rights mobilisation.



**“ IN 2024, FRONTLINE AIDS ISSUED 36 RAPID RESPONSE FUND GRANTS. SINCE THE FUND WAS ESTABLISHED IN 2016, IT HAS DISBURSED OVER (US) \$5.1 MILLION AND DELIVERED MORE THAN 600 GRANTS ACROSS 45 COUNTRIES ”**

Source:  
Rapid Response Fund project

Typical activities supported by the Fund include security measures for organisations, their staff and community members, alongside wellbeing interventions, community and advocate training, and awareness and sensitivity raising activities with, for example, law enforcement, legal professionals or journalists.

“One grantee operating in the shadow of their country's anti-gay legislation faced multiple incidents of police raids and online harassment. Their staff were forced to focus on protecting their own safety through measures like enhanced security protocols and privacy tools for communication. Another organisation reported violent attacks on shelters for LGBTQ+ individuals, with pregnant staff members among those assaulted. These organisations, like many others, are spending precious resources addressing immediate security concerns, which makes advancing their long-term programming goals much more challenging.”

Source: Emergency support as the Lifeline for LGBTQ+ activists facing violence: Frontline AIDS blog by Paddy Lawrance November 2024

<https://frontlineaids.org/emergency-support-as-the-lifeline-for-lgbtq-activists-facing-violence/>



Jomell is one of several clients who received support via a Rapid Response Fund grant in Zambia in 2020.

# ACTION 4

## DELIVER, SHARE, AND SCALE UP INNOVATIONS

**What works? To end AIDS we need to learn from and scale up successful innovations, as well as learning from what doesn't work. This is why innovation is at the heart of how the Frontline AIDS partnership is working to end AIDS by 2030.**

Under the stewardship of our partner NACOSA (Networking HIV & AIDS Community of Southern Africa), who lead our partnership's innovation work, we design monitoring tools and generate evidence. We also identify and share innovations happening in the HIV space today, so that methods and approaches can be scaled up by our partners, national governments, donors, other civil society actors, and global policy makers.

We share what we've learned at events, webinars and conferences. In 2024 we coordinated or convened more than 70 events and webinars. For example, our webinar on AI and digital health, which

attracted more than one hundred participants, provided insights into how AI can effectively be integrated into digital health projects, showcasing real world experiences from Frontline AIDS partners in India, Ukraine and South Africa.

Our online portal, the [Innovation Hub](#), continued to expand. 2024 case studies include MindSKILLZ, a sports-based mental health

programme for young people in Kenya which contributed to a 47% decline in young people with clinical depression; an e-learning course for police officers on HIV and AIDS prevention and vulnerability in Lebanon which influenced officers' behaviour towards people with HIV; and a decentralised model for hepatitis and opioid-substitution therapy in South Africa aimed at reducing HIV infection through injection.



Webinar: Continuity in crisis: a positive story of localisation, innovation and inclusion in Ukraine. <https://www.youtube.com/watch?v=MYMLzeiEA1o>



(Top to bottom) Dr Lilan Otiso, Executive Director, LVCT Health, Kenya. Khuat Thi Hai Oanh, Executive Director, Center for Supporting Community Development Initiatives (SCDI), David Clark, Director of Programmes and Partnerships attend Frontline AIDS 30th anniversary event in Munich, Germany.

## INNOVATION IN ACTION: UKRAINE, KENYA, AND BEYOND

With more than one in ten Ukrainian hospitals damaged as a result of the war, Alliance for Public Health operate over 50 mobile clinics to reach people who would otherwise miss out on HIV services. They have also spearheaded the development of a 'virtual social worker' application which, since October 2024, has provided targeted HIV-focused information, referrals, and online services.

In Kenya, LVCT's onezone digital platform provides tailored services and personalised care for young people in low-resource settings. It uses a combination of SMS, WhatsApp, and Facebook Messenger to share knowledge on critical health topics such as HIV, sexual and reproductive health and rights (SRHR), gender-based violence (GBV) and mental health. Chatbots provide follow up resources, and face-to-face counselling completes the 'continuum of care'.

**Webinar: Continuity in crisis: a positive story of localisation, innovation and inclusion in Ukraine.**

<https://www.youtube.com/watch?v=MYMLzeiEA1o>



Panellists sit at an event hosted by ODI Global in London, featuring our partners from Alliance for Public Health, Ukraine, Andriy Klepikov, Executive Director, and Tetiana Deshko, Director, International Programmes.

# ACTION 5

## STRENGTHEN AND SUSTAIN COMMUNITY HEALTH SYSTEMS

The response to HIV and AIDS began more than four decades ago in communities: with people living with HIV, their loved ones, and wider key population communities creating the very first services to protect and promote health and human rights. Yet still today, communities and civil society are often not recognised – or adequately funded – for their vital role in delivering health and HIV services.

This is why as Frontline AIDS, we advocate for investment to strengthen the community systems that we know are essential for an effective HIV response, as well as for universal health coverage and for addressing emerging health threats, from future pandemics to the climate crisis.

In 2024 we continued to work with national governments, donors, and global policy makers to push for greater recognition of and financing for civil society and communities in national, regional, and global responses.

We placed a particular focus on the universal health coverage and integration agendas this year, developing strategies and launching activities aimed at influencing the implementation of these agendas in nine countries: Malawi, Kenya, Nigeria, Zambia, Zimbabwe, Uganda, Burundi, Côte d'Ivoire and Botswana. In the Latin America and Caribbean region our Ecuador-based partner Kimirina further strengthened its Action 5 co-leadership role, which included scaling up engagement amongst regional partners.



## AFRICAN REGIONAL ADVOCACY

A collaboration with WACI Health (an African regional advocacy organisation based in Kenya) and WHO was a key Action 5 output in 2024. The initiative focuses on ensuring that sexual and reproductive health and rights (SRHR) and HIV prevention services are prioritised within the countrywide rollout of universal health coverage national plans. It covers Kenya, Botswana, Zimbabwe, Zambia, Uganda, Nigeria, Malawi, Cote D'Ivoire and Burundi.

In five of these countries, partners have directly engaged with health ministries to advocate for the inclusion of comprehensive SRHR and HIV services within universal health coverage benefit packages. Baseline research undertaken by Frontline AIDS across the nine countries has also provided a foundation for global level advocacy: it indicates a need for careful attention in order to sustain critical HIV and SRHR services in the transition to universal health coverage as well as the vital importance of meaningfully engaging communities and civil society in this transition.



**“ IF WE INTEGRATE THE HIV RESPONSE INTO AN ALREADY AILING SYSTEM, WE RUN THE RISK OF ERODING THE GAINS WE’VE ACHIEVED AND HARMING PEOPLE LIVING WITH HIV. ”**

Source: Cindy Kelemi, Executive Director, BONELA (the Botswana Network on Ethics, Law and HIV/AIDS) speaking at the 54th meeting of the UNAIDS Programme Coordinating Board

## GLOBAL ENGAGEMENT ON UNIVERSAL HEALTH COVERAGE (UHC) AND INTEGRATION

Throughout the year, we brought these messages to important global discussions, including the 77th World Health Assembly. Following substantial advocacy by Frontline AIDS for the inclusion of a civil society voice, Dr. Madiarra Coulibaly, Executive Director of Côte d'Ivoire Alliance was selected as one of two civil society speakers at the high-level Innovations in Universal Health Coverage and Resource Mobilization side event hosted by the Global Fund. Dr. Madiarra's speech emphasised the critical role of community-led organisations in achieving universal health coverage and mobilising resources for HIV prevention and care, while also enhancing accountability to uphold the commitments outlined in the Political Declaration on UHC developed following a UN High Level Meeting in September 2023. Another important space for UHC advocacy this year was a thematic

meeting on sustainability in the HIV response, as part of the UNAIDS Programme Coordinating Board (PCB) meeting in June. As a member of the NGO Delegation to the PCB, Frontline AIDS supported eight of our partners to join an official Civil Society Advisory Group which shaped the thematic meeting's papers, agenda and outcomes. Together our partners pushed for commitments to address the challenges that integration into UHC will pose for HIV services, and for recognition of human rights and of community systems as essential elements of sustainability. These arguments were compellingly represented by Ms Cindy Kelemi, Executive Director of Frontline AIDS partner BONELA, who was selected as just one of four civil society and community speakers invited to address the full day thematic meeting.

## SUMMIT OF THE FUTURE

Frontline AIDS and partners also played an important role this year in shaping a new UN Pact that emerged from the Summit of the Future, a high-level event which aimed to 'retrofit the multilateral system to meet the challenges of the 21st century'.

By forming a Health Impact Coalition with Y+ Global and several other partners and allies, we were able to significantly increase commitments to health in the Pact document, including references to sexual and reproductive health and rights and universal health coverage. The Health Coalition was also able to insist on the inclusion of a civil society speaker on health in the main high-level plenary, and to ensure that the Pact for the Future acknowledges the importance of involving civil society.

**“ This was a unique gathering of global leaders, presidents, prime ministers and ex pats. I was the only person from Africa in the room. It meant a lot to me to represent Africa, but I realised at that meeting that they are not listening to the communities: information isn't going to people who really need it. It was good to share the challenges we have in Africa, and it was important to be in the room. ”**

Source: Frontline AIDS blog by Dr Pasquine Ogunsanya, Executive Director Alive Medical Services, Uganda, reflecting on her experience at the UN Summit of the Future. Alive Medical Services is a Frontline AIDS partner.

Source: Frontline AIDS blog: <https://frontlineaids.org/summit-of-the-future-will-it-deliver-for-health-and-hiv/>

# ACTION 6

## DEVELOP AND CHAMPION A NEW GENERATION OF LEADERS

**In many countries around the world, young people are denied information about HIV and sexual and reproductive health (SRHR), as well as essential services. Too often, they are also excluded from decisions that impact their health and lives.**

At Frontline AIDS we know that young leaders should have an active part in HIV, SRHR and health decision-making at all levels; that they can hold those in power to account on HIV prevention and treatment; and that comprehensive sexuality education, SRHR and gender equality should be seen as essentials to end AIDS, not optional extras.

In 2024 we continued to support adolescents and young people, especially young women living with HIV, to lead programmes and reach their full potential as leaders and advocates.

HIV is the leading cause of death of adolescents (aged 10 – 19) in Africa, the continent which has the youngest population in the world: 70% of people in sub-Saharan Africa are under the age of 30. In response, a portfolio of programmes designed to build Resilient

and Empowered Adolescents and Young People (READY) are delivered by Frontline AIDS in six Eastern and Southern African countries (Angola, Eswatini, Malawi, Mozambique, Zambia, and Zimbabwe) and delivered by Frontline AIDS partner Alliance Côte d'Ivoire in that country. Grounded on principles of inclusion and recognising intersectionality, the READY model focuses on youth-designed and youth-centred programming.



A peer supporter in Maputo, Mozambique teaches clinic visitors about sexually transmitted infections.



**“ I PLAN TO APPLY WHAT I LEARNED THROUGH MENTORING AND SUPPORTING OTHER YOUNG PEOPLE LIVING WITH HIV IN MY COMMUNITY. I’LL CREATE A SAFE, NON-JUDGMENTAL SPACE FOR THEM TO SHARE THEIR EXPERIENCES AND FEELINGS, AND I’LL PROVIDE GUIDANCE AND ENCOURAGEMENT AS THEY NAVIGATE THEIR MENTAL HEALTH JOURNEYS. ”**

**READY+ achieved notable gains in 2024. The programme reached tens of thousands through dialogues, parenting sessions, and faith leader engagement, helping to foster more enabling environments for adolescents and young people living with HIV. Peer-led support increased significantly and exceeded all targets, and youth-responsive service delivery was strengthened in almost all of the READY countries, through health provider training and ministry engagement. Interventions for young mothers ensured HIV-free outcomes for babies through peer-driven adherence support, and viral suppression rates improved in key READY countries including Eswatini and Zimbabwe, driving real-world improvements in the health and lives of young people living with HIV, delivered by young people themselves.**



Fernando, a READY+ peer supporter and Admira, who access services in Frontline AIDS READY+ programme, sit together at a clinic in Maputo, Mozambique.



Source: Purity, Community Adolescent Treatment Supporter, Zimbabwe (READY programme)

## READY ACADEMY

A standout highlight of the READY+ programme last year was the second iteration of the READY Academy, a flagship leadership initiative that trained 30 young leaders from across Africa to challenge discriminatory laws and policies, challenge harmful social norms and document human rights violations. At a time when increasing anti-rights opposition threatens to undermine progress on young people's sexual and reproductive health and rights, the Academy created a powerful space for cross-country learning and movement-building. Additionally, as one graduate shared, the Academy not only elevated youth leadership but also attracted interest from new funders such as the Elton John AIDS Foundation, signalling strong potential for scale and sustainability.

Source: adapted from READY+ Annual Programme Report 2024 executive summary.

## COMPREHENSIVE SEXUALITY EDUCATION

National level advocacy around comprehensive sexuality education (CSE) continued to be an important theme for Frontline AIDS and our partners in 2024. Evidence shows that CSE can save and improve lives and reduce young people's risk of acquiring HIV. Despite this, it often faces vocal opposition from parents, religious leaders, and policymakers, increasingly stoked by anti-rights actors, based on false claims that CSE promotes promiscuity or threatens traditional values.

The Youth Voices for Comprehensive Sexuality Education project, launched in February, was led by Y+ Global with partners ACT Ubumbano in Cameroon. Designed to foster positive narratives about CSE, the programme saw youth advocates

playing an important role in key deliverables, including the development of training workshops, advocacy plans, key messages and recommendations, and a policy brief. Youth advocates also played a central role in many activities, including inter-generational dialogues and meetings with decision-makers. With youth leadership at the heart of the project, Y+ Global led on project management, donor engagement and advocacy coordination, demonstrating their growing capacity in these areas.



“ THE READY ACADEMY HAS TRANSFORMED MY APPROACH TO ADVOCACY, GIVING ME THE TOOLS TO CHALLENGE INJUSTICE EFFECTIVELY. ”

Source: READY Academy participant.



Young people from across east and southern Africa pose for a picture during the READY Academy held in Eswatini.

# PERFORMANCE AND ACHIEVEMENTS

**15,589** people trained (including health workers, peer supporters, youth leaders, religious leaders, journalists and lawyers) **Exceeds 2023 - 2025 targets**

**195** organisations provided with technical or financial support in **36** countries **97% of 2023 - 2025 targets**

**72** CSOs supported by Frontline AIDS to hold governments, donors or private sector to account **Exceeds 2023 - 2025 targets**

**17,544** people participated in community dialogues **Exceeds 2023 - 2025 targets**

**54 CSOs** have evidence that their capacity has been strengthened through trainings and other activities **Exceeds 2023 - 2025 targets**

**13** countries where Frontline AIDS has influenced governments to invest in, or support, sustainable, evidence-based or inclusive HIV responses: **45% of 2023 - 2025 targets**

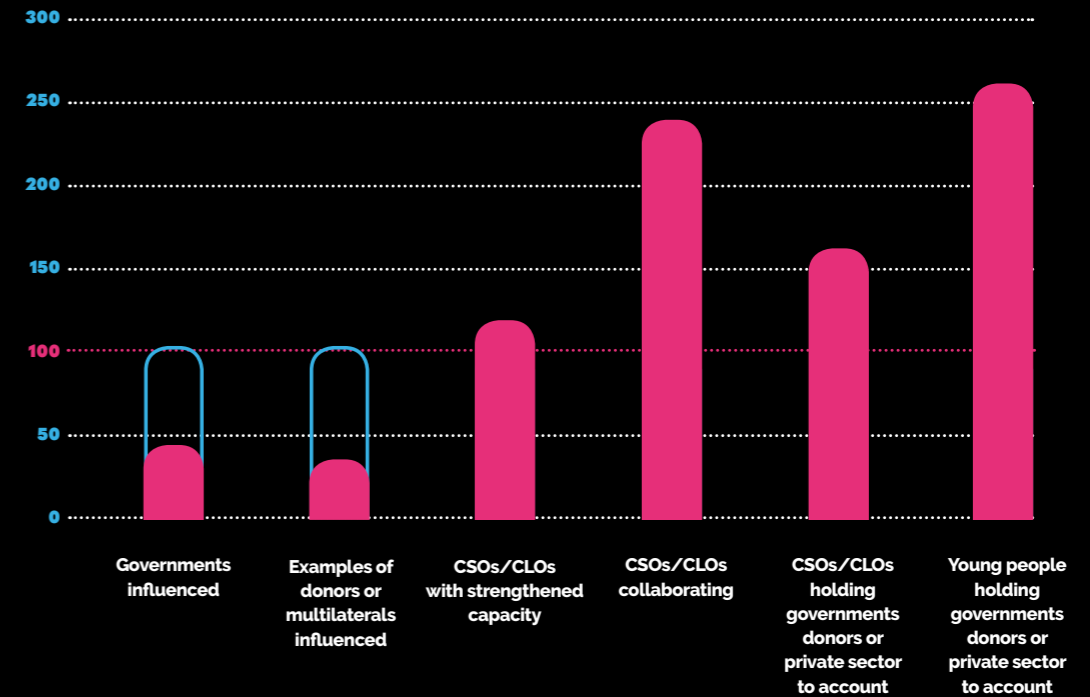
**23** examples where Frontline AIDS has influenced donors or multilaterals **38% of 2023 - 2025 targets**

**179 CSOs** collaborating through the Frontline AIDS partnership **Exceeds 2023 - 2025 targets**

Our organisational results framework sets a variety of targets to be achieved by the end of 2025. This helps us track progress towards our Global Plan of Action. Two thirds of the way through our strategy we have already met most of our targets. Two of our advocacy targets are slightly off track, although they show considerable acceleration from last year. Whilst we have exceeded our targets in supporting civil society and young people to advocate for change, advocacy outcomes reflecting changes by governments, multilaterals, and donors are proving slower to materialise. This is in significant part due to increasing opposition to human rights and evidence-based approaches to HIV and SRHR.

**2024 achieved**  
**Target 2025**

**% OF 2025 TARGET ACHIEVED BY END 2024**



## MONITORING, EVALUATION AND LEARNING

Frontline AIDS and its partners use data to drive decisions, evaluate the success of our work, and learn from what does, and doesn't, work. We use outcome harvesting methodology to systematically collect, describe, and analyse outcomes. This also allows us to better explore and describe the contribution of Frontline AIDS to changes observed and provides us with a framework for assessing the significance of each outcome.

“Whilst anti-rights movements threaten to derail progress to achieve our mission to end AIDS, it's also important to remember the positive work and innovation which has got us this far...”

Source: John Plastow, Frontline AIDS blog

“How to evaluate and learn from advocacy is something we've been exploring for the past 15 years. Frontline AIDS works with evaluation teams and advocates to nurture a culture of honest reflection and generate evidence of achievements, but also identify opportunities to learn from innovative practices, as well to learn from when things simply don't go to plan. Often, setbacks sparked important discussions on obstacles, such as unexpected changes in government positions, elections, or the introduction of oppressive legislation.”

Source: Anna Downie,

Lead: Monitoring, Evaluation and Learning at Frontline AIDS

<https://frontlineaids.org/resources/learning-brief-monitoring-evaluation-and-learning-for-advocacy-interventions/>

For more on Frontline AIDS' monitoring and evaluation

<https://frontlineaids.org/resources/learning-brief-monitoring-evaluation-and-learning-for-advocacy-interventions/>



Winifred Kasoga, a youth Leader & Peer Educator from Frontline AIDS' SRHR Umbrella Programme educates other young people in her community in Kasanje, Uganda.



**Ms Cindy Kelemi,**  
Executive Director of BONELA



**Tumie Komanyane,**  
Lead for Frontline AIDS  
READY programme



**Maximina Jokonya,**  
Executive Director of Y+ Global and Co-Lead  
for Action 6 of the Global Plan of Action

## CASE STUDY: LEVERAGING OUR GLOBAL ACCESS

**At the beginning of 2024, Frontline AIDS was appointed to the NGO Delegation of the UNAIDS Programme Coordinating Board (PCB), offering us a new level of influence in decision-making relating to UNAIDS. During the year, we brought the expertise of the Frontline AIDS partnership, and our collective priorities, into key PCB discussions.**

For example, within the delegation we took on the role of leading a civil society advisory group with a formal role in shaping the much-anticipated PCB thematic meeting on the sustainability of the HIV response, which took place in June. Seven Frontline AIDS partners were represented on the advisory group, including the African Sex Workers Alliance (ASWA), BONELA, Education as a Vaccine, India HIV/AIDS Alliance, Kimirina, MENAHRA and SAfAIDS.

Along with other group members, they agreed to prioritise pushing for the recognition of human rights and gender equality as essential aspects of sustainability in the thematic meeting, alongside highlighting the challenges in integrating HIV into universal health coverage systems and pushing for PCB commitments to engage communities in sustainability processes and – vitally – to fund community-led responses.

We then worked together to shape the background papers, agenda, and speakers for the thematic meeting, to ensure that these priorities came through strongly. One of our partners, Ms Cindy Kelemi, Executive Director of BONELA, was selected as one of four civil society speakers invited to address the thematic meeting.

Cindy gave a compelling address urging governments, donors and other stakeholders engaged in sustainability and transition planning to first assess the current situation, arguing that 'if we integrate the HIV response into an already ailing system, we run the risk of eroding the gains we've achieved and harming people living with HIV.' She also highlighted that while Botswana had reached the 95-95-95 targets, it had not yet achieved this level for vulnerable populations. Emphasising community systems as an integral component of health systems, with an important role in reaching key populations, Cindy called on UNAIDS to provide model

strategies for strengthening and engaging community systems. Frontline AIDS voices also played a key role in the development of the NGO delegation's annual thematic report titled "Breaking the Chains: Supporting Community Leadership and Human Rights for a sustainable HIV response". We were highly active in shaping the core concept for the report, and we also mobilised 14 of our partners to feed into its content. Their participation in interviews, focus groups, and surveys helped ensure a notably strong report with clear recommendations for action on the key challenges of inadequate funding, anti-rights mobilisation and civic space restrictions.

Our combined work around the NGO report and the thematic meeting secured the first ever UNAIDS board decisions recognising the impact of 'regression of gender equality and human rights' on the goal of ending AIDS.

It also led to a commitment to more effective collaboration among UNAIDS co-sponsors, communities, and member states to increase support for human rights and gender equality, as well as to increase and facilitate sustainable, long-term financing for community-led organisations, and emergency support for communities facing human rights crises.

This year also saw Tumie Komanyane, Lead for Frontline AIDS READY programme, and Maximina Jokonya, Executive Director of Y+ Global and Co-Lead for Action 6 of the Global Plan of Action actively shaping the PCB's second thematic meeting of the year, focussed on children and adolescents. Tumie was invited as an expert speaker, and presented inspiring evidence showing how READY's peer-led models have ensured treatment adherence and improved overall wellbeing for young people living with HIV, as well as supporting prevention of vertical transmission for young mothers. The decisions emerging from these discussions will be agreed in 2025, offering an important opportunity to increase international commitment to youth-led HIV programming.

**To download the NGO Delegation's report:**

[https://www.unaids.org/sites/default/files/media\\_asset/PCB55\\_NGO\\_Report.pdf](https://www.unaids.org/sites/default/files/media_asset/PCB55_NGO_Report.pdf)

# PLANS FOR 2025

## US FOREIGN AID CUTS: GLOBAL HIV RESPONSE IN CRISIS

**While this annual report covers activity in 2024, it is important to recognise the seismic impact of the Trump administration cutting most of its foreign aid contracts, amounting to around \$60 billion in aid. Around half of Frontline AIDS partners (27 out of our 54 partners) are directly impacted and some organisations have seen 95% of their funding cut.**

At the time of publication, UNAIDS has predicted that the cuts could see an additional 4 million people lose their lives to AIDS-related illnesses over the next four years and as many as 6 million extra people acquiring HIV infection. HIV prevention services and programmes for key populations and adolescent girls and young women are among those hardest hit, as well as advocacy and human rights work.

In this context, Frontline AIDS has warned that the world is now facing a new AIDS emergency, which could undo much of the progress achieved in the last two decades.

### Find out more:

<https://frontlineaids.org/news-and-resources/funding-cuts/>

Inevitably this will significantly impact on our work and our plans for 2025, and particularly how we support our partners. We are developing a new 'Solidarity Fund' which builds on our flagship Rapid Response Fund. This will enable organisations impacted by US cuts to adapt to fill critical gaps as they work to sustain services for the longer term, as well as supporting marginalised communities to respond to emerging human rights threats.

In addition, in June 2025 we will launch our new Transition Initiative, which aims to ensure that HIV and sexual and reproductive health and rights services for the most marginalised populations, including HIV prevention services, are included in transition plans. These transition plans will be developed by governments in response to the funding crisis, and are aligned with the pre-existing UNAIDS Sustainability Roadmap process.

Our approach will support existing civil society advocacy coalitions, including those established under our United for Prevention programme, to engage in national decision-making spaces and successfully collaborate with governments to restore key services, while also pushing for long-term solutions. Initially focussed on five countries (Kenya, Malawi, Nigeria, Tanzania and Uganda) but with possibility of further expansion, the initiative is a key pillar in our wider effort to support safe communities, sustain HIV services and strengthen our partnership through this time of crisis.

### OUR TOP PRIORITIES FOR 2025

Early on in 2025 - and prior to the funding cuts - we asked Frontline AIDS' leaders what their top priorities were to help us achieve our mission to end AIDS by 2030. In preparing this report we also asked partners to reflect on how their plans have been impacted by cuts. This is what some of them said:



**"The starting point will always be the lived reality of the partners and the communities they serve, and we will run regional conversations across the world to listen to that reality.**

Partners and allies will feed into the strategy development and validate it, which is crucial as the strategy will guide our work to achieve our mission to end AIDS for everyone, everywhere. This is a crucial opportunity to mobilise our partnership to bring a strong shared voice and approach to end AIDS by 2030."

**John Plastow**  
Executive Director,  
Frontline AIDS



**"In 2025 we are expanding our horizons. We are building paths where there were only barriers before. We not only cross geographical borders, but also those that tried to separate us because we know that there are more things that unite us than those that divide us.**

As sex workers, we challenge every border: those that exclude us from our rights, those that society imposes on us, those the one that tries to divide us.

Sex workers are essential to reducing HIV prevalence. Stigma, discrimination, and exclusion fuel prevalence. The response to AIDS is not comprehensive if there are barriers to our participation.

We no longer want to bury colleagues because of HIV. Our inclusion will save lives."

**María Lucila Esquivel**  
Executive Director,  
ReTraSex (Paraguay)  
ReTraSex is a transnational network of female sex workers across 15 Latin American countries



**"Donald Trump's return to the White House is likely to herald an expanded Global gag rule preventing US funds from supporting any organisations that provide abortion services, referrals, counselling or advocacy, as well as a new anti-trans gag. This is likely to have a detrimental impact on global HIV and sexual and reproductive health and rights programmes and will have serious implications for HIV and sexual reproductive health funding.**

We will seek to persuade bilateral donors and philanthropists to step up their funding for HIV, and to support the civil society and community organisations that are most likely to be affected by the negative impacts of the new gags."

**Lois Chingandu**  
Director of External Relations,  
Frontline AIDS



“In 2025 Alliance India will further augment person-centric prevention and care services to the communities we serve. Our programmes for people living with HIV would focus on improving adherence (to drugs treatment), retention in care, and well-being.

Our work with key and vulnerable population groups aims to provide comprehensive healthcare including mental health services, sexual and reproductive health rights, addressing gender-based violence, and sexualised substance use. We are committed to strengthening the communities we work with through a structured and collaborative partnership with national and state programmes.

The continued support we receive from Frontline AIDS this year focus on strengthening HIV-prevention services. Our priorities are aligned with the National AIDS Control Programme (NACP) and care strategies towards ending the AIDS pandemic by 2030”

**Dr Pramod K**  
Chief Executive,  
Alliance India

“Promoting the integration of the prevention and treatment for health challenges and medical conditions that increase the risk of contracting HIV will be a key area for Frontline AIDS in 2025. ...We are working with **inspiring partners in Kyrgyzstan**, Egypt and Nigeria who are providing community-led models of care including treatment for hep C. We will discuss findings from the community-based research at the 13th International Conference on Health and Hepatitis in Substance Users in October 2025, Cape Town, South Africa”

**Revati Chawla**  
Interim Head of programmes,  
Frontline AIDS

“We should have been talking about a significant reduction in new HIV infections among key populations, which are very important in terms of HIV prevention in Malawi. And that could have translated in a significant reduction in HIV prevalence, even new infections.

We had vested more trust in PEPFAR because of the localisation agenda. Since the cuts, we've started to think about diversifying our sources of funding over the next five years. This would help us to become a more sustainable local NGO, where we would focus on having the right systems, technical knowledge.

We don't need to rethink our strategy. We will continue supporting the government of Malawi, specifically the Ministry of Health, to address some of the critical health and social issues in our country”

**Simon Sikwese**  
Executive Director,  
Pakachere (Malawi)

“Building collective resistance to anti-rights attacks will be an important priority for us, working with communities on the frontline to fortify their defences, including through our **Rapid Response Fund**, which enables communities to quickly deal with these threats. We'll also be supporting the growth of strong national, regional and global civil society movements and advocating for stronger international action to counter anti-rights mobilisation.

This year you'll hear us speaking up for human rights, the global AIDS response and the leadership of communities affected by HIV at key events, including the Commission on the Status of Women and the World Health Assembly, as well as on the UNAIDS and Global Fund boards. We will also be convening our partnership around the development of a new Global AIDS strategy, led by UNAIDS”

**Fionnuala Murphy**  
Head of Global Advocacy,  
Frontline AIDS

# FINANCIAL REVIEW

## COMMENTARY ON THE CHARITY'S FINANCIAL RESULTS FOR THE YEAR

This section is a commentary on the financial statements on pages 60–80, which report the financial results and position of the Charity. The expenditure of Frontline AIDS partners is only included in these financial statements to the extent that the funding was channelled through the Charity.

The Charity had a challenging financial year delivering on the fourth year of the Global Plan of Action. Total income in 2024 increased to \$20.4 million (2023: \$17.1 million), however expenditure grew at a higher level, closing the year at \$21.3m (2023: \$18.2 million). A larger than expected end of year deficit of \$(0.8 million) was generated, which was primarily driven by staff expenditure and charitable activities costing more than forecasted. The Charity has implemented stronger cost control measures for the coming financial year (2025). At 31 December 2024, the Charity held \$5 million of free reserves available to ensure future sustainability and support important strategic work as the Charity continues to deliver upon its strategy.

## BALANCE SHEET AND CASH FLOW

The balance sheet and the cash flow statement show cash and cash equivalents decreasing by \$2.1 million from 2023 to 2024. The decrease represents the Charity utilising donor funds received in advance to support charitable activities delivered by Frontline AIDS in 2024. These cash funds will be continue to be utilised in 2025. The Charity's cash position continues to remain healthy at the end of 2024, with total cash and cash equivalents held of \$8.5 million.

Income of \$3.3 million was deferred at year end, representing programme funds received in advance that have yet to be spent. It is forecast that these deferred income balances will be used in full in 2025.

## 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.

After taking the above steps to mitigate foreign exchange risk, the Charity had total foreign exchange losses of \$153k in the financial year 2024, which arose primarily from the revaluation of non-US Dollar denominated assets at the year-end. The Charity will continue to apply its foreign exchange policy in 2025 to minimise any foreign exchange exposure for the year ahead.

## 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 2024, the Charity held reserves of \$4.5m in its General Fund. The current general fund target range is \$2.4m to \$3.9m. The Board of Trustees are therefore comfortable that the current level of the general fund meets the requirements of the reserves policy and that there are adequate reserve levels given the current volatile external funding environment and the risks the Charity faces.

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 2024, 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 ten different currencies, the Charity is exposed to significant foreign exchange risk. Steps are taken to hedge against that risk in line with the foreign exchange risk policy set out above, but it is still prudent to retain a minimum balance in the Exchange Rate Revaluation Reserve to cover unhedged foreign exchange losses. The target minimum value of the reserve is \$0.5 million. On 31 December 2024, the balance on this reserve fund was \$0.5 million.

On 31 December 2024, the total funds held by the Charity amounted to \$5 million.

## LIQUIDITY AND INTEREST RATE RISK

The Trustees monitor the liquidity and cash flow risk of the Charity carefully. Cash flow is monitored closely by the management team at Frontline AIDS and reported periodically to the Finance and Audit Committee. The Charity did not need an overdraft in 2024 and will not need one in 2025. 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 2024, interest earned on investments totalled \$309,000 (2023: \$336,000). Interest earned on treasury products decreased for the Charity in 2024 due to Central banks lowering interest rates in response to global economic conditions. The Charity expects this level of interest earned to continue into 2025. 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.

## 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 2025 budget together with a review of an updated financial forecast to the end of 2026, 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 2025. The Charity entered 2025 with the General Fund at \$4.5m and a foreign exchange reserve of \$0.5m.
- The Charity is undertaking a strategic renewal process in 2025, which will position the organisation to best adapt to the changing external environment and continue to secure income to sustain its future. As part of the development of this new strategy, 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 2024 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 2024, 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 & UNCERTAINTIES

## RISK (RISK TYPE)

### FUNDING (STRATEGIC)

Sustaining Frontline AIDS in the context of the collapse of overseas development aid ('ODA') globally, and in particular the collapse of US funding for HIV as a result of the decisions of the current US administration

### RELEVANCE (STRATEGIC)

Frontline AIDS fails to demonstrate its relevance and value add within a constantly changing external environment

## MANAGEMENT ACTIONS

- ▶ Prioritise maintaining an active relationship with Frontline AIDS' core donors, with a particular focus on alignment with strategic donors
- ▶ Nurture and prioritise relationships with a key selection of donors closely aligned with Frontline AIDS' organisational strategy
- ▶ Utilise the new organisation strategy to establish an approach and income ask that addresses the changing landscape of HIV and health financing
- ▶ Align restricted funding submissions with the new organizational strategy, with a more targeted approach taken to when Frontline AIDS leads an opportunity versus its partner network
- ▶ Use the new strategy to provide clear focus to the question of Frontline AIDS role and relevance in the future context of ending AIDS
- ▶ Utilise the new strategy to position the Frontline AIDS partnership as a critical entity within civil society and the wider response to HIV
- ▶ Clarification of the place of HIV in Frontline AIDS' strategy, moving away from a vertical focus and towards a clear definition of its relationship with wider health and rights challenges
- ▶ Putting a commitment to anti-racism at the heart of Frontline AIDS' identity and strategy process
- ▶ Moving to become a co-located, global organisation with an appropriate mix of capacities in the global north and global south
- ▶ Strengthen the organisation's ability to be digitally agile, enabling a high quality online interaction across the partnership and with other stakeholders

# 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 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 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 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.

## FRONTLINE AIDS OFFICES

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

The Charity has a dormant entity in the United States; Frontline AIDS U.S.A. Inc. is a 501(c)(3) entity (exemption from federal income tax as a non-profit organisation).

## 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 Risk and Compliance team is responsible for ensuring that the Charity's procedures and practices meet the requirements of the Charity Governance Code. The team uses the code's self-assessment template to review the Charity's practices on a regular basis and ensure that the organisation continues to maintain high standards of governance. The original version of the code was used as the basis of the partnership Governance Handbook, published in English, French and Spanish, and circulated to all partners. The Charity's internal audit department undertook a governance review in 2024 and the Trustees are currently working with the management team to implement the recommendations of this review.

## 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 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 (CSOs). All the partners are required to meet 9 principles containing 36 accreditation standards in 3 areas i.e. governance, sustainability and external engagement, organisational management and HIV programming. There are 8 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. He 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 People and Organisational Development 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 continues to improve its safeguarding policies and procedures. In 2024, the Charity appointed a Safeguarding Lead, who has rolled out safeguarding training to all of the Charity's staff and is delivering an update of the Charity's safeguarding policies and procedures. The safeguarding Lead is the focal point for any safeguarding cases that arise during the year and will work closely with the safeguarding lead on the Board of Trustees for any safeguarding incidents that may arise. The Board is satisfied that there are no historical safeguarding issues which should have been reported to the Charity Commission. A consultant was hired to review all our safeguarding policies to ensure compliance with international standards.

## DATA PROTECTION

The Data Protection Officer works closely with the management team of the Charity to ensure that the Charity is fully compliant from in terms of data protection. 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 has Global Remuneration Principles, which are used to set the pay and reward of the roles within the organisation. 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, both in the UK and internationally are benchmarked annually against data from comparable organisations in the charity sector. The Charity aims to remunerate staff within the median-upper quartile range produced by the benchmarking exercise.

## GRANT-MAKING POLICY

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

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

## PUBLIC BENEFIT REPORTING

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

## TRUSTEES' RESPONSIBILITIES IN RESPECT OF THE CHARITY'S ACCOUNTS

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

- select suitable accounting policies and apply them consistently
- observe the methods and principles in the 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 25 June 2025. 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      25th June 2025  
Chair

ព័ត៌មានបន្ថែម



015 216 930  
015 216 936  
077 506 619



M  
M  
Sr

Sadat Oeur, technical officer at Frontline AIDS partner KHANA, Phnom Penh, Cambodia. Khmer HIV/AIDS NGO Alliance (KHANA)

# ACCOUNTS FOR THE YEAR TO 31 DECEMBER 2024

## 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 2024 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 2024 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 twelve months from when the financial statements are authorised for issue.

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

### Other information

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

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

We have nothing to report in this regard.

### Opinions on other matters prescribed by the Companies Act 2006

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

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

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

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

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

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

## Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on page 26 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: <https://www.frc.org.uk/library/standards-codes-policy/audit-assurance-and-ethics/auditors-responsibilities-for-the-audit/>. 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.

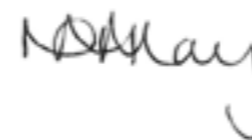
Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

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:**

## FRONTLINE AIDS CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 December 2024

	Notes	2024 Restricted \$000	2024 Unrestricted \$000	2024 Total \$000	2023 Restricted \$000	2023 Unrestricted \$000	2023 Total \$000
<b>INCOME FROM:</b>							
Donations and legacies		-	102	102	-	21	21
Investments	2	-	309	309	-	336	336
<b>Charitable activities</b>							
Grant income	3	16,324	3,194	19,518	12,915	2,009	14,924
Contract income	3	-	515	515	-	1,861	1,861
<b>Total</b>		<b>16,324</b>	<b>4,120</b>	<b>20,444</b>	<b>12,915</b>	<b>4,227</b>	<b>17,142</b>
<b>EXPENDITURE ON:</b>							
Charitable activities	4	16,324	4,928	21,252	12,903	5,262	18,165
<b>Total</b>		<b>16,324</b>	<b>4,928</b>	<b>21,252</b>	<b>12,903</b>	<b>5,262</b>	<b>18,165</b>
<b>Net expenditure</b>		<b>-</b>	<b>(808)</b>	<b>(808)</b>	<b>12</b>	<b>(1,035)</b>	<b>(1,023)</b>
Transfers between funds				-	(12)	12	-
<b>NET MOVEMENT IN FUNDS:</b>							
Funds brought forward	3	-	5,829	5,829	-	6,852	6,852
<b>Total funds carried forward</b>	<b>3</b>	<b>-</b>	<b>5,021</b>	<b>5,021</b>	<b>-</b>	<b>5,829</b>	<b>5,829</b>

The notes on pages 63 to 80 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 2024

	Notes	2024 Group \$000	2024 Charity \$000	2023 Group \$000	2023 Charity \$000
<b>Fixed assets</b>					
Tangible assets	8	-	-	-	-
<b>Current assets</b>					
Debtors	10	1,174	1,175	3,947	3,956
Short term deposits	11	4,000	4,000	10,569	10,560
Cash at bank and in hand	11	4,480	4,479	14,516	14,515
		9,654	9,654	28,992	29,031
<b>Liabilities:</b>					
Creditors: Amounts falling due within one year	12, 13	(4,580)	(4,580)	(8,666)	(8,666)
<b>Net current assets</b>		<b>5,074</b>	<b>5,074</b>	<b>5,850</b>	<b>5,849</b>
Provision for liabilities and charges	15	(53)	(53)	(21)	(21)
<b>Total Net assets</b>		<b>5,021</b>	<b>5,021</b>	<b>5,829</b>	<b>5,829</b>
<b>The funds of the charity</b>					
<b>Unrestricted</b>					
General fund		4,521	4,521	4,800	4,800
Fixed asset fund		-	-	-	-
Exchange rate revaluation reserve		500	500	500	500
Programme designated reserve		-	-	529	529
<b>Total unrestricted funds</b>		<b>5,021</b>	<b>5,021</b>	<b>5,829</b>	<b>5,829</b>
<b>Restricted</b>					
<b>Total charity funds</b>		<b>5,021</b>	<b>5,021</b>	<b>5,829</b>	<b>5,829</b>

The financial statements were approved by the Board of Trustees and authorised for issue on 25 June 2025.



Nana Poku  
Chairman

The notes on pages 63 to 80 form part of these financial statements.  
Frontline AIDS. Company Number 2883774

## FRONTLINE AIDS CONSOLIDATED CASH FLOW STATEMENT

for the year ended 31 December 2024

	Notes	2024 \$000	2023 \$000
<b>Cash flows from operating activities</b>			
<b>Net cash provided by (used in) operating activities</b>	22	(2,398)	(2,630)
<b>Cash flows from investing activities</b>			
Interest on treasury deposits and bank balances	2	309	336
Purchase of fixed assets	8	-	-
<b>Subtotal: Net cash provided by investing activities</b>		309	336
<b>Change in cash and cash equivalents for the year</b>		(2,089)	(2,294)
Cash and cash equivalents at the beginning of the year		10,569	12,863
<b>Cash and cash equivalents at the end of the year</b>	<b>11</b>	<b>8,480</b>	<b>10,569</b>

The notes on pages 63 to 80 form part of these financial statements.

## FRONTLINE AIDS NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the year ended 31 December 2024

### 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 2024, consider any relevant information for the current and following years (2025 and 2026) 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 2025 budget together with a review of an updated financial forecast to the end of 2026, 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 2025. The Charity entered 2025 with the General Fund at \$4.5m and a foreign exchange reserve of \$0.5m. The Charity is undertaking a strategic renewal process in 2025, which will position the organisation to best adapt to the changing external environment and continue to secure income to sustain its future. As part of the development of this new strategy, 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 46), 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

	2024 \$000	2023 \$000
<b>Interest on treasury deposits and bank balances</b>	<b>309</b>	<b>336</b>

## 3. Movement in resources

	Balance at 1/1/24 \$000	Incoming 2024 \$000	Transfers 2024 \$000	Outgoing 2024 \$000	Balance at 31/12/24 \$000
<b>RESTRICTED FUNDS</b>					
Alliance for Public Health	-	4	-	(4)	-
Children's Investment Fund Foundation	-	571	-	(571)	-
Elton John AIDS Foundation	-	964	-	(964)	-
Gates Foundation	-	980	-	(980)	-
Gilead Sciences Inc	-	1,374	-	(1,374)	-
Global Fund to Fight Aids, Tuberculosis & Malaria	-	3,901	-	(3,901)	-
Levi Strauss Foundation	-	9	-	(9)	-
Ministry of Foreign Affairs for the Netherlands	-	5,372	-	(5,372)	-
Rockefeller Brothers Fund	-	39	-	(39)	-
Sida	-	5	-	(5)	-
The Archewell Foundation	-	3	-	(3)	-
Ugandan Key Populations Consortium	-	43	-	(43)	-
UNESCO	-	9	-	(9)	-
Unlimited Health	-	1	-	(1)	-
World Health Organization	-	2,823	-	(2,823)	-
Young Africa International	-	226	-	(226)	-
<b>Total restricted funds</b>	<b>-</b>	<b>16,324</b>	<b>-</b>	<b>(16,324)</b>	<b>-</b>
<b>UNRESTRICTED FUNDS</b>					
<b>Contracts</b>					
US Government (USAID)	-	-	-	-	-
Other contract income	-	515	-	(515)	-
<b>Subtotal contracts</b>		<b>515</b>		<b>(515)</b>	
<i>Unrestricted grants (details below)</i>		3,083			
<i>Total grant income</i>		3,083			
<i>Other unrestricted income</i>		522			
<b>Total incoming resources on general fund</b>		<b>3,605</b>			
General fund	4,800	4,120	376	(4,775)	4,521
Fixed asset fund	-	-	-	-	-
Exchange rate revaluation reserve	500	-	153	(153)	500
Programme designated reserve	529	-	(529)	-	-
<b>Total unrestricted funds</b>	<b>5,829</b>	<b>4,120</b>	<b>-</b>	<b>(4,928)</b>	<b>5,021</b>
<b>Total funds</b>	<b>5,829</b>	<b>20,444</b>	<b>-</b>	<b>(21,252)</b>	<b>5,021</b>

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 13 summarises the amount of incoming resources deferred in the financial year ending 31 December 2024.

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 2024. At 31 December 2024, a transfer of \$529,000 from the Programme Designated into the General Fund 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 2024, \$153,000 of foreign exchange losses were generated due to the revaluation of non-USD denominated assets. These losses were taken to the exchange rate revaluation reserve, which was in turn replenished through a transfer from the general fund.

Unrestricted grants are as follows:

	2024 \$000	2023 \$000
Swedish Government (Sida)	2,758	1,678
Irish Aid	325	331
<b>Total</b>	<b>3,083</b>	<b>2,009</b>

## 4. Charitable activities

	Onward Granting	International Technical Assistance	Salaries	Support Costs	2024 Total	2023 Total
	\$000	\$000	\$000	\$000	\$000	\$000
Speak Truth	1,257	267	318	303	2,146	3,096
Unlock Barriers	3,391	1,197	544	846	5,978	3,714
Invest in Solutions	6,633	2,278	1,009	1,634	11,554	8,467
Build a Sustainable Future	97	513	229	139	978	2,583
Partnership and Civil Society Strengthening	43	199	151	65	458	270
Evidence for Impact	-	10	109	19	138	35
<b>Total</b>	<b>11,421</b>	<b>4,464</b>	<b>2,360</b>	<b>3,006</b>	<b>21,253</b>	<b>18,166</b>

## 5. Support costs

	Speak Truth	Unlock Barriers	Invest in Solutions	Build a Sustainable Future	Partnership and Civil Society Strengthening	Evidence for Impact	Innovation	2024 Total	2023 Total
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Income	68	190	366	31	15	4	-	674	556
Operations	63	175	339	29	13	4	-	623	646
Governance Costs	-	1	1	-	-	-	-	2	2
Central Costs	172	480	928	79	37	11	-	1,707	2,340
<b>Total</b>	<b>303</b>	<b>846</b>	<b>1,634</b>	<b>139</b>	<b>65</b>	<b>19</b>	<b>-</b>	<b>3,006</b>	<b>3,544</b>

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 \$1,882,000 (2023: \$1,972,000).

## 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 2024 totalled \$11.4 million. Of this amount, the 20 most material grants totalled \$10.1 million. The 20 recipient organisations receiving these grants are listed as follows:

Organisation name	Country	2024 Group \$000	2023 Group \$000
Alliance for Public Health (APH)	Ukraine	2,489	602
Regional Psychosocial Support Initiative (REPSSI)	South Africa	1,357	1,185
MENAHRA	Lebanon	776	338
Association de lutte contre le SIDA (ALCS)	Morocco	743	329
Africaid Zvandiri	Zimbabwe	721	595
Soins Infirmiers et Developpement Communautaire (SIDC)	Lebanon	623	491
LVCT Health	Kenya	469	89
Paediatric AIDS Treatment for Africa (PATA)	South Africa	452	455
ADPP Angola	Angola	402	196
Y+ Global	South Africa	386	591
Caritas Egypt	Egypt	308	202
Association Tunisienne de Lutte	Tunisia	246	109
Forearms of Change Center to Enable Community (FOCCEC)	Jordan	235	181
Education as a Vaccine against AIDS (EVA)	Nigeria	216	109
Co-ordinating Assembly of NGOs (CANGO)	Eswatini	141	252
Malawi AIDS Counselling and Resource Organization	Malawi	128	-
Alive Medical Services	Uganda	115	379
Coact Technical Support Limited	United Kingdom	108	-
Drug-Free and Preventive Healthcare Organization	Nigeria	105	-
Pakachere Institute of Health and Development Communication	Malawi	97	-
		<b>10,117</b>	<b>6,103</b>

## 7. Staff numbers and costs

The average number of employees of the group for the year was 82 (2023: 77).  
The aggregate costs of these staff were as follows:

	2024 Group \$000	2023 Group \$000
Salaries	5,076	4,382
Social security costs	385	376
Pension costs	436	369
<b>Total</b>	<b>5,897</b>	<b>5,127</b>

During the financial year, the following key management personnel received total emoluments of \$431,000 (2023: \$336,000) 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 numbers of employees whose emoluments for the year fell within the following bands were:

	2024 Group number	2024 Charity number	2023 Group number	2023 Charity number
\$135,000 - \$144,999	-	-	-	-
\$125,000 - \$134,999	-	-	1	1
\$115,000 - \$124,999	1	1	-	-
\$105,000 - \$114,999	2	2	1	1
\$95,000 - \$104,999	3	3	1	1
\$85,000 - \$94,999	4	4	3	3
\$75,000 - \$84,999	7	7	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.

## 8. Tangible fixed assets

	Furniture and fixtures \$000	Computer equipment and software \$000	Office equipment \$000	Motor Vehicles \$000	Total \$000
<b>GROUP AND CHARITY</b>					
Cost at 1 January 2024	-	85	-	-	<b>85</b>
Additions for the year	-	-	-	-	-
Disposals for the year	-	(10)	-	-	<b>(10)</b>
<b>Cost at 31 December 2024</b>	<b>-</b>	<b>75</b>	<b>-</b>	<b>-</b>	<b>75</b>
Accumulated depreciation at 1 January 2024	-	85	-	-	<b>85</b>
Depreciation for the year	-	-	-	-	-
Depreciation on disposals	-	(10)	-	-	<b>(10)</b>
<b>Accumulated depreciation at 31 December 2024</b>	<b>-</b>	<b>75</b>	<b>-</b>	<b>-</b>	<b>75</b>
<b>Net book value at 31 December 2024</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net book value at 31 December 2023</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 9. 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	1	1	(1)	-
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 2024. The incoming resources of the parent Charity were \$20.4 million with resources expended of \$(21.3 million).

Other than the remuneration of key management personnel disclosed in note 7, there were no related party transactions during the course of 2024.

## 10. Debtors

	2024 Group \$000	2024 Charity \$000	2023 Group \$000	2023 Charity \$000
Due from donors, including accrued income	546	546	1,894	1,894
Amount due from subsidiary companies	-	1	-	10
Advances to partner organisations	500	500	1,885	1,885
Other debtors	20	20	32	31
Prepayments	108	108	136	136
	<b>1,174</b>	<b>1,175</b>	<b>3,947</b>	<b>3,956</b>

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 2024 financial year end. The advances to partner balances have decreased in 2024 from 2023. 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 14.

## 11. Cash and cash equivalents

	2024 Group \$000	2024 Charity \$000	2023 Group \$000	2023 Charity \$000
Balances held by subsidiaries	1	-	9	-
Balances held by Country Office branches	-	-	-	-
Balances held by the Secretariat	4,479	4,479	10,560	10,560
<i>Subtotal: Cash at bank and in hand</i>	4,480	4,479	10,569	10,560
Short term deposits	4,000	4,000	-	-
	<b>8,480</b>	<b>8,479</b>	<b>10,569</b>	<b>10,560</b>

"Cash and cash equivalents" refers to funds held by the Charity for the delivery of donor-funded programmes. Cash and cash equivalents decreased in 2024, largely due to the Charity spending funds received in advance on its restricted programme work. Short term deposits are treasury deposits held with a fixed maturity date of 12 months or less in line with Frontline AIDS' investment policy.

## 12. Creditors falling due within one year

	2024 Group \$000	2024 Charity \$000	2023 Group \$000	2023 Charity \$000
Trade creditors	309	309	465	465
Due to partner organisations	567	567	319	319
Other creditors	36	36	74	74
Tax & social security	92	92	112	112
Accruals	295	295	382	382
Deferred income (note 13)	3,281	3,281	7,312	7,312
	<b>4,580</b>	<b>4,580</b>	<b>8,666</b>	<b>8,666</b>

### 13. Deferred Income

	2024 Group \$000	2024 Charity \$000
Balance at 1 January 2024	7,312	7,312
Amount released to incoming resources	(7,184)	(7,184)
Amount deferred in the year	(3,153)	3,153
<b>Balance at 31 December 2023</b>	<b>3,281</b>	<b>3,281</b>

Deferred income includes cash amounts received under performance related grants and contracts for which qualifying expenses have not yet been incurred. It is forecast that these deferred income balances will be used in full in 2025.

### 14. Provisions

"Provisions held by the Charity in 2024 have increased by \$32,000. Provisions at 31 December 2024 stand at \$53,000. These provisions represent potential bad debts, which the Charity is actively in the process of recovering.

	2024 \$000
<b>Provisions</b>	
Balance at 1 January 2024	21
Release of provision	-
Charged to SOFA during year	32
<b>Balance at 31 December 2024</b>	<b>53</b>

### 15. 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 \$632 in 2024 (2023: \$0).

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

### 16. 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 \$39,000 (2023: \$37,300) for the period 1 January-31 December 2024.

### 17. Auditor's remuneration

	2024 \$	2023 \$
Fee for the statutory audit	67	54
Fees for other services:		
Other audits	47	-
<b>Total fees, excluding VAT</b>	<b>114</b>	<b>51</b>

### 18. Analysis of net assets between funds

Fund balances at 31 December 2024 are represented by:

	Restricted 2024 \$000	Unrestricted 2024 \$000	Total 2024 \$000	Restricted 2023 \$000	Unrestricted 2023 \$000	Total 2023 \$000
<b>GROUP</b>						
Tangible fixed assets	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Net current assets	-	5,021	5,021	-	5,829	5,829
<b>Total net assets</b>	<b>-</b>	<b>5,021</b>	<b>5,021</b>	<b>-</b>	<b>5,829</b>	<b>5,829</b>
<b>CHARITY</b>						
Tangible fixed assets	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Net current assets	-	5,021	5,021	-	5,829	5,829
<b>Total net assets</b>	<b>-</b>	<b>5,021</b>	<b>5,021</b>	<b>-</b>	<b>5,829</b>	<b>5,829</b>

## 19. Limited liability

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

## 20. 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.

## 21. Obligations under operating leases

At 31 December 2024 the group had non-cancellable lease commitments as shown below:

	2024 \$000	2023 \$000
	Land and buildings	Land and buildings
Due within one year	58	56
Due within one and five years	-	-
Due after five years	-	-
<b>Total net assets</b>	<b>58</b>	<b>56</b>

There are no non-cancellable lease commitments due greater than one year for the Charity. The Charity's current head office has a six month rolling notice period.

During 2024, lease payments of \$103,000 were expensed in the group (2023: \$89,000).

## 22. Note to the cash flow statement

Reconciliation of cash flows from operating activities

	2024 \$000	2023 \$000
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(808)	(1,023)
Adjustments for:		
Depreciation charges	-	-
Dividends, interest and rents from investments	(309)	(336)
Provision for liabilities and charges (non-cash)	32	(136)
(Increase)/Decrease in debtors	2,773	(330)
(Decrease)/Increase in creditors	(4,086)	(806)
<b>Net cash provided by (used in) operating activities</b>	<b>(2,398)</b>	<b>(2,630)</b>

## 23. Specific donor disclosures

NETHERLANDS MINISTRY OF FOREIGN AFFAIRS:

READY+2

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	2024 USD	Total
Balance carried forward previous year	-	748,230	1,058,397	1,614,270	-
Cash received during the year	2,912,962	3,911,505	4,311,001	4,449,980	15,585,448
Interest allocated	1,184	11,884	38,969	29,410	81,447
Expenditure incurred and income recognised in the accounts (note 3)	(2,165,916)	(3,613,223)	(3,794,097)	(4,675,298)	(14,248,534)
<b>Balance carried forward (within deferred income, note 13)</b>	<b>748,230</b>	<b>1,058,397</b>	<b>1,614,270</b>	<b>1,418,362</b>	<b>1,418,362</b>

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	2024 USD	Total
Maximum commitments assumed with partners through subgrants	2,096,394	2,830,746	3,132,502	3,985,513	12,045,155
Decommitments to partners - agreements ending 31st December	(426,772)	(404,569)	(299,875)	(617,016)	(1,748,232)
Commitments spent and claimed by partners	1,669,622	2,426,177	2,832,627	3,368,497	10,296,923
Funds disbursed to partners	(1,702,305)	(2,468,839)	(2,860,194)	(3,456,014)	(10,482,352)
<b>Balance of committed funds yet to be disbursed</b>	<b>(32,683)</b>	<b>(37,662)</b>	<b>(27,567)</b>	<b>(87,517)</b>	<b>(185,429)</b>

## 24. Comparative movement in funds

	Balance at 1/1/23 \$000	Incoming 2023 \$000	Transfers 2023 \$000	Outgoing 2023 \$000	Balance at 31/12/23 \$000
<b>RESTRICTED FUNDS</b>					
Alliance for Public Health	-	(2)	-	2	-
The Archewell Foundation	-	40	-	(40)	-
Bonela	-	3	-	(3)	-
Children's Investment Fund Foundation)	-	193	-	(193)	-
Elton John AIDS Foundation	-	907	-	(907)	-
Expertise France	-	56	-	(56)	-
Ford Foundation	-	792	-	(792)	-
Gates Foundation	-	474	-	(474)	-
Global Fund to Fight AIDS, Tuberculosis & Malaria	-	2,330	-	(2,330)	-
Gilead Sciences Inc	-	538	-	(538)	-
Levi Strauss Foundation	-	84	-	(84)	-
New Venture Fund	-	4	-	(4)	-
Open Society Foundations	-	750	-	(750)	-
Rockefeller Brothers Fund	-	572	-	(572)	-
Ministry of Foreign Affairs for the Netherlands	-	3,913	-	(3,913)	-
Sida	-	1,259	-	(1,259)	-
Ugandan Key Populations Consortium	-	13	-	(13)	-
United Nations	-	-	(12)	12	-
ViiV Healthcare	-	1	-	(1)	-
Waci Health	-	5	-	(5)	-
World Health Organization	-	796	-	(796)	-
Young Africa International	-	189	-	(189)	-
<b>Total restricted funds</b>	<b>-</b>	<b>12,915</b>	<b>(12)</b>	<b>(12,915)</b>	<b>-</b>
<b>UNRESTRICTED FUNDS</b>					
<b>Contracts</b>					
US Government (USAID)	-	-	-	-	-
Other contract income	-	1,861	-	(1,861)	-
<b>Subtotal contracts</b>		<b>1,861</b>		<b>(1,861)</b>	
<i>Unrestricted grants (details below)</i>		2,009			
<i>Other unrestricted grant income</i>					
<i>Total grant income</i>		2,009			
<i>Other unrestricted income</i>		357			
<i>Surplus generated on contract income</i>	357	591			
<b>Total incoming resources on general fund</b>		<b>2957</b>			
General fund	4,800	2,957	975	(5,203)	4,800
Fixed asset fund	-	-	-	-	-
Exchange rate revaluation reserve	500	-	59	(59)	500
Programme Designated Reserve	1,552	-	(1,023)	-	529
<b>Total unrestricted funds</b>	<b>6,852</b>	<b>4,227</b>	<b>12</b>	<b>(5,852)</b>	<b>5,829</b>
<b>Total funds</b>	<b>6,852</b>	<b>16,552</b>	<b>0</b>	<b>(18,165)</b>	<b>5,829</b>
<i>Unrestricted grants are as follows:</i>					
				<b>2023 \$000</b>	<b>2022 \$000</b>
Swedish Government (Sida)				1,678	2,950
Irish Aid				331	316
Open Society Foundations				-	300
				<b>2,009</b>	<b>3,566</b>

# 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  
Purnima Mane - Trustee  
Soe Naing - Partner Representative, Mahamate, Myanmar  
Rokhaya Nguer - Partner Representative, ANCS, Senegal  
Flavian Rhode - Partner Representative, Positive Vibes, Namibia

(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)

## REGISTERED OFFICE

1a Isetta Square  
35 New England Street  
Brighton  
BN1 4GQ

## AUDITORS

Crowe UK LLP  
2nd Floor  
55 Ludgate Hill  
London  
EC4M 7JW

## BANKERS

Barclays Bank plc  
1 Churchill Place  
Canary Wharf  
London  
E14 5HP

## SOLICITORS

Bates Wells  
10 Queen Street Place  
London  
EC4R 1BE

DMH Stallard  
1 Jubilee Street  
Brighton  
BN1 1GE

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

The AIDS Support Organization (TASO)  
Africaid Zvandiri  
African Sex Workers' Alliance (ASWA)  
Ajuda de Desenvolvimento de Povo para Povo / Development Aid from People to People.  
Alive Medical Services (AMS)  
Alliance India  
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)  
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)  
Initiative Privée et Communautaire pour la santé et la riposte au VIH/sida au Burkina Faso  
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 Développement Communautaire (SIDC)  
Tassoo aids supp  
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 Mandal (VMM)  
Via Libre Youth Initiative for Drug Research, Information, Support and Education (YouthRISE Nigeria)  
Zimbabwe Civil Liberties and Drug Network (ZCLDN)

## We would like to thank all our donors for their contributions:

Alliance for Public Health, Gates Foundation, Children's Investment Fund Foundation, the Elton John AIDS Foundation, Gilead Sciences Inc, The Global Fund to Fight AIDS, Tuberculosis and Malaria, the Government of Ireland, Ministry of Foreign Affairs of the Netherlands, Rockefeller Brothers Fund, Stichting Global Network of Young People Y+Global, Swedish International Development Cooperation, Ugandan Key Populations Consortium, World Health Organisation, Young Africa International

**JOIN US.**  
**END IT.**



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