

**HIV JUSTICE
NETWORK
ANNUAL
FINANCIAL
REPORT 2019**



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**HIV JUSTICE
FOUNDATION**
MANAGEMENT
BOARD REPORT
2019

ORGANISATIONAL PROFILE, STRATEGIC PLAN, VISION AND MISSION

ORGANISATIONAL PROFILE

The HIV Justice Network (HJN) is a global information and advocacy hub for individuals and organisations working to end the inappropriate use of the criminal law to regulate and punish people living with HIV.

HJN's fiscal host is the HIV Justice Foundation (HJF), an independent, non-profit legal entity registered in the Netherlands (as Stichting HIV Justice) to specifically serve as the fiscal organisation for the HIV Justice Network and other related activities. This includes serving as the secretariat for HIV JUSTICE WORLDWIDE (HJWW), a growing, global movement working to shape the discourse on HIV criminalisation.

HJN co-ordinates HJWW activities that include creating and sharing resources; sharing information and networking; building capacity; mobilising advocacy; and cultivating a global community of transparency and collaboration between organisations working to address HIV criminalisation.

HJN is also the lead grantee for the HIV Justice Global Consortium, the mechanism through which HJN – and most HJWW activities – are funded thanks to the [Robert Carr Fund for civil society networks](#).

HISTORY

The idea behind the HIV Justice Network was first conceived when NAM (HJN's former fiscal host) partnered with the Global Network of People Living with HIV (GNP+) and the Canadian HIV/AIDS Legal Network (HIV Legal Network) [on a pre-conference on HIV criminalisation in Vienna](#) prior to AIDS 2010. It was here that the need for a global network of advocates working to end HIV criminalisation was conceptualised by Edwin J Bernard, who eventually became HJN's Global Co-ordinator, and subsequently its Executive Director.

In 2012, HJN co-ordinated the [Oslo Declaration on HIV Criminalisation](#): more than 1700 individuals and organisations, from 120 countries, have since supported the Declaration, which became HJN's founding document.

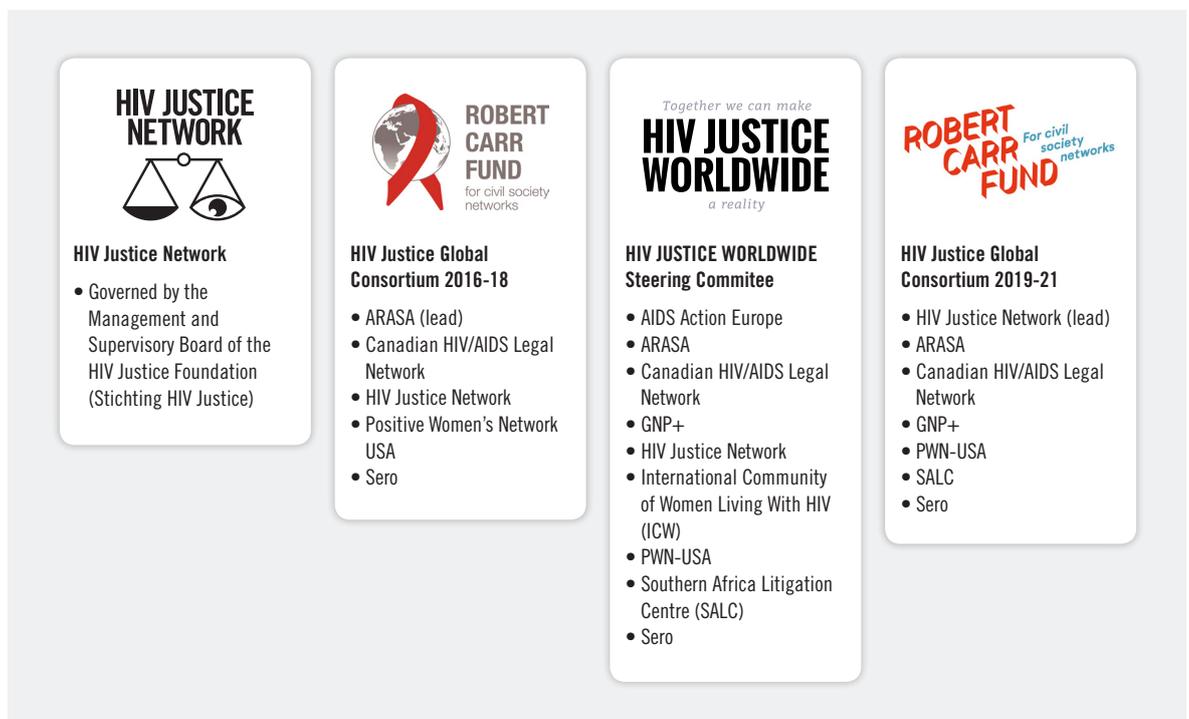
Following seed funding from the Monument Trust, HJN officially [launched in November 2012](#), with [a website](#) that remains a unique asset to advocacy on this issue; the first international resource to effectively centralise information not only about HIV criminalisation laws, policies and law enforcement, but also the growing global movement against HIV criminalisation.

HJN's strength (and its growth in influence) came from collaborating with larger organisations that shared similar goals, values and principles. It has also made [innovative use of video](#) and [social media](#) to achieve a significant increase in awareness of the issue of HIV criminalisation despite only having limited resources.

In early 2015, HJN approached a number of partners to create the HIV Justice Global Consortium – comprising AIDS and Rights Alliance for Southern Africa (ARASA, financial lead); HJN (technical lead); HIV Legal Network, GNP+, the Sero Project and Positive Women’s Network-USA – which was successful in its application for three-year funding from the Robert Carr Fund for civil society networks.

The six organisations began a joint workplan in January 2016, launching [HIV JUSTICE WORLDWIDE \(HJWW\) in March 2016](#). This is now run by a Steering Committee (SC) currently comprising the six original Consortium partners plus AIDS Action Europe, the International Community of Women Living with HIV (ICW) and Southern Africa Litigation Centre (SALC).

In July 2017, the HIV Justice Foundation was established as an independent, non-profit legal entity, registered in the Netherlands. This allowed HJN to scale-up its capacity to become both the financial and technical lead for the second iteration of the HIV Justice Global Consortium – comprising the six previous partners plus SALC – which was successful in its application for a further three-year funding cycle – [covering 2019-2021](#) – from the Robert Carr Fund for civil society networks.



STRATEGIC PLAN

In 2018, HJN launched its first [Strategic Plan](#) covering the period 2018 - 2021. As reflected in the Strategic Plan, HJN’s vision is a world where the sexual, reproductive and working lives of people living with HIV are no longer unjustly regulated or controlled, so that people living with HIV are able to live fulfilling and long lives in dignity. Our mission is to support individuals, communities and organisations to effectively advocate against criminal and similar laws, policies and practices that unjustly regulate, control and punish people living with HIV, based on their HIV-positive status.

HJN has three main objectives:

- To **monitor** international developments regarding criminal and similar laws, policies and practices

that unjustly regulate, control and punish people living with HIV based on their HIV-positive status, as well as the global advocacy movement against this ‘HIV criminalisation’.

- To **connect** local, national, regional and global stakeholders, sharing information and resources to allow for targeted research and discussion of key issues, and identification of best practice models.
- To **create** practical resources to enable advocacy, empowerment and challenge through persuasive and pragmatic policy development and effective communication strategies.

This will result in advocates who are better informed, empowered and connected and, therefore, more able to challenge and influence decision-makers in order to: repeal or modernise unjust laws; ensure that any use of existing laws is limited and fairly applied; and present alternatives to a punitive, regulatory approach that benefits both public health and human rights.

ACTIVITIES AND ACHIEVEMENTS

2019 was a landmark year for HJN, not only in terms of organisational growth (see below), but also in terms of the scale-up of key resources – most published in four languages – and the provision of technical and financial support to organisations and networks in many regions of the world, all of which led to some remarkable advocacy successes.

HJN ACTIVITIES AND ACHIEVEMENTS

We began the year with a [four-day face-to-face strategic planning meeting in Brighton](#), where we planned joint work for 2019 and continued to build alliances amongst and between the organisations that are part of the [HJWW Steering Committee](#) and those who work with us, including key partners UNDP and UNAIDS.

HJWW Steering Committee members and key partners – plus HJN Supervisory Board and team members – at the fourth Strategy Meeting to be convened in Brighton, England, in February 2019.

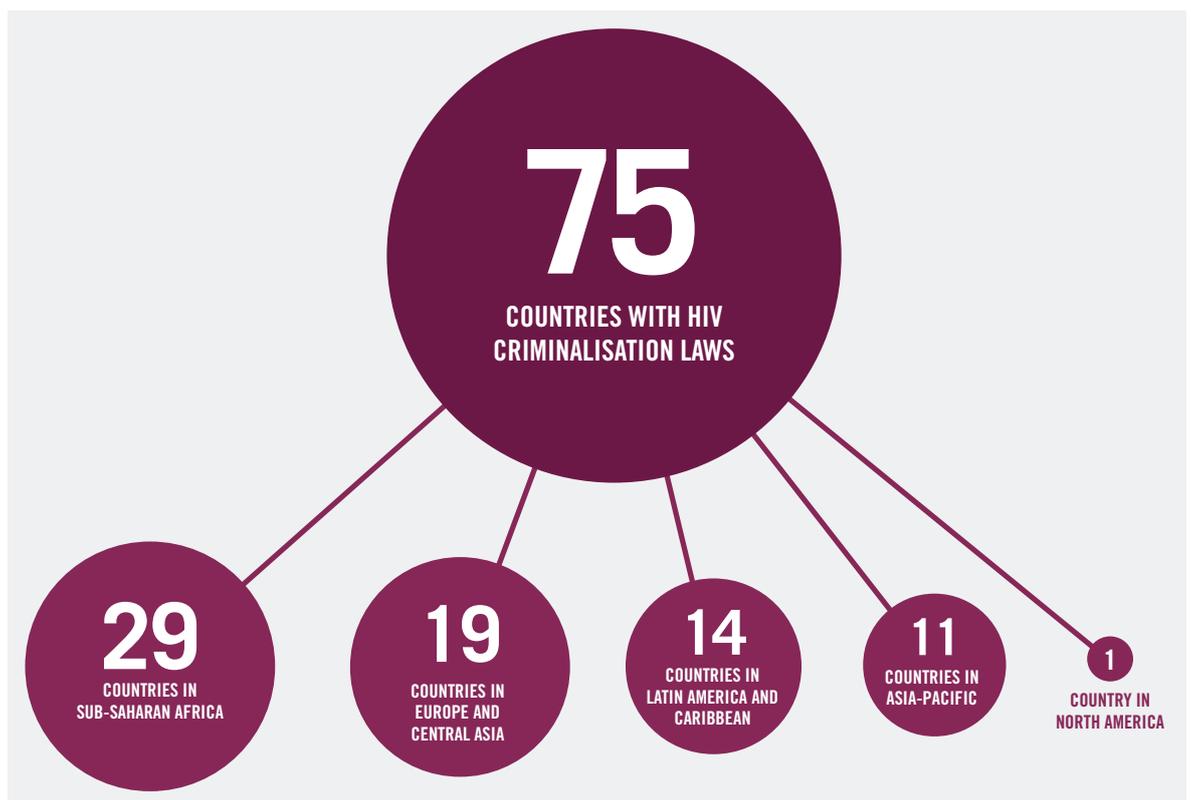


The Brighton meeting included a half-day workshop that allowed us to reflect on the foundation that our work is built upon, in order to provide [a submission to the International Commission of Jurists on principles relating to the misuse of criminal law](#).

Our commitment to publishing our key resources in four languages - English, French, Russian and Spanish - has also scaled-up our translation capacity, which means that many documents in the [HIV Justice Toolkit](#) became available in those languages for the first time.

In May 2019, we published the third volume of our oft-cited reports on the state of global HIV criminalisation, *Advancing HIV Justice 3* which provides a progress report of achievements and challenges in global advocacy against HIV criminalisation from 1st October 2015 to 31st December 2018. The report was published in French, Spanish and Russian later in the year.

Advancing HIV Justice 3: Growing the global movement against HIV criminalisation included our latest global audit of HIV-related criminal laws, which found that a total of 75 countries (103 jurisdictions) have laws that are either HIV-specific or specify HIV as one of a number of diseases covered by the law. As of 31st December 2018, 72 countries had reported cases: 29 countries had ever applied HIV-specific laws, 37 countries had ever applied general criminal or similar laws, and six countries had ever applied both types of laws.



In June, we published *Using Research in the Fight Against HIV Criminalisation*, a new guide to help advocates working to end HIV criminalisation understand how to use research in their activism.

That same month, HJN met with UN co-sponsors and other civil society organisations from around the world for a face-to-face meeting in Geneva of co-leads and co-conveners of the [Global Partnership for Action to Eliminate All forms of HIV-related Stigma and Discrimination](#), in order to take stock of the progress establishing the partnership and to agree on a package of programmatic interventions and list of focus countries. HJN serves as a civil society co-lead (alongside UNDP) within the Global Partnership's technical working group on stigma and discrimination in justice settings and in access to justice.

Co-leads and co-conveners of the Global Partnership for Action to Eliminate All forms of HIV-related Stigma and Discrimination held in Geneva, Switzerland in June 2019.



In July, HJN represented global networks of people living with HIV for an in-person planning meeting in Mexico City with global key population networks, as well as Mexican and Latin American advocates, for [HIV2020](#). This alternative meeting was for individuals who are unable to enter the United States or were unwilling to attend the International AIDS Society’s conference in San Francisco that was planned for July 2020. (Unfortunately, in March 2020, it was announced that the meeting was cancelled due to COVID-19).

Soon after, [we announced](#) that ‘Beyond Blame: Challenging HIV Criminalisation’ HJWW’s flagship meeting for activists, advocates, judges, lawyers, scientists, healthcare professionals and researchers working to end HIV criminalisation would not take place in San Francisco, but instead would be incorporated into the HIV2020 programme in Mexico City. At the time of writing it is unclear whether a virtual version of HIV2020 will go ahead, but HJN is working on alternative ways to connect with its stakeholders.

In September, HJN – together with the Australian National Association of People Living with HIV (NAPWHA) – released the results of an audit on the impact of laws that allow for mandatory testing of people who had spit on law enforcement during their arrest. The report, [The System is Broken](#), revealed hundreds of cases of testing using ‘spitting laws’, undermining the ethics and standards guiding Australian HIV policy and practice without scrutiny.

At the launch of The System is Broken, at the Australasian HIV & AIDS Conference (ASHM) in Perth including (R-L front row) HJN’s Executive Director Edwin J Bernard, HJN’s Senior Policy Analyst Sally Cameron (the report’s lead author), and HJN’s Supervisory Board member, Paul Kidd.



Throughout the year, HJN provided technical support and expertise, leading on the drafting and co-ordination of expert scientific evidence in affidavits supporting strategic litigation in Lesotho and Kenya (with outcomes expected in 2020).

Members of HJN's team also participated in a number of global and regional meetings, presenting on various aspects of our work, such as monitoring, supporting strategic litigation, and working with the media.

- Accountability International's [Challenging Criminalisation Globally](#) meeting held in Cape Town in May, which continued to catalyse cross-movement strategising on collectively challenging multiple ways that states criminalise identity, morality, sexuality and bodily autonomy – with a particular focus on ensuring sexual and reproductive health and rights of communities and civil society from the global South;
- [‘Using Strategic Litigation to Challenge Punitive and Discriminatory Laws Impacting HIV and Health: A Global South Learning Seminar’](#) meeting convened in Bangkok in September, convened by UNDP, UNAIDS, and Accountability International; and
- [AIDS Action Europe's member and partner meeting](#) held in Berlin in September, which focused exclusively on HIV criminalisation.



2019 marked the first time we obtained substantial *in-kind* support from two law firms:

- Australian law firm, Hall & Wilcox, which undertook a major *pro bono* exercise for our work updating the Global Criminalisation Scan (which will be incorporated into the HJN website in 2020), scoping HIV criminalisation laws in more than 90 jurisdictions.
- The Dutch offices of international law firm, Dentons, which provided *pro bono* support for contractual and immigration issues relating to the hiring of HJN's first staff member, the Executive Director. Dentons has indicated they are also interested in supporting HJN with its HIV criminalisation work in the future.

HJN also continued its good working relationship with Funders Concerned About AIDS, and co-ordinated a panel at their annual AIDS Philanthropy Summit in Washington DC in September 2019, in front of many of the world's HIV and human rights funders. The panel included a presentation on the Robert Carr-funded HIV Justice Global Consortium's wide-ranging and impactful work with the media.

As a result, we forged stronger relationships with many organisations undertaking human rights work around the world, including establishing new contacts for possible collaborative projects in the future.

HIV JUSTICE WORLDWIDE ACTIVITIES AND ACHIEVEMENTS

As well HJN's own workplan, much of the team's time is spent co-ordinating a wide range of activities on behalf of HJWW, as well as managing the Robert Carr Fund grant to the HIV Justice Global Consortium.

HJWW has achieved many important and meaningful successes since its launch in 2016, many of which are documented here: <http://www.hivjusticeworldwide.org/en/milestones>

Early in the year, HJN co-ordinated the submission of an [amicus brief from former South African Constitutional Court Justice Edwin Cameron](#) to support a challenge to Colombia's HIV criminalisation law – in June 2019, the Constitutional Court ruled to overturn the law. (HJN subsequently organised an official English translation of the ruling, which is being used by other human rights organisations as a model decision to support their own challenges around the world). HJN also oversaw the HJWW submission of an *amicus* brief to challenge HIV criminalisation laws in Kenya (and we are awaiting a judgement).

HJN also co-ordinated a technical brief for HJWW that was submitted [to the Canadian House of Commons Standing Committee of Justice and Human Rights](#) which has since recommended wide-ranging reforms, including removing HIV non-disclosure from sexual assault law.

Throughout the year, we oversaw the distribution of small grant pots to a number of our Consortium partners working in Eastern Europe and Central Asia (EECA), Francophone Africa, Anglophone Africa and Latin America.

- The EECA small grants – co-managed by GNP+ and Eurasian Women's Network on AIDS – went to NGOs in Belarus, Russia and Ukraine and played a catalysing role - attracting attention and funding from other project and donors – as well as increasing capacity that led to a scale-up of community engagement with HIV criminalisation advocacy in multiple EECA countries. In addition, following a change in the HIV criminalisation law in Belarus in 2018 allowing for consent between partners as a defence, the Belarus grant supported legal support to 73 criminalisation survivors, including 15 full acquittals for former HIV 'crimes'.
- The Francophone Africa small grants – overseen by the Canadian HIV/AIDS Legal Network – went to NGOs in Burkina Faso and the Democratic Republic of Congo (DRC). In Burkina Faso, this supported the formation of a new coalition against HIV criminalisation and a task force on law reform aimed at amending the current HIV law. In DRC, the grant trained 20 community leaders to conduct legal literacy sessions and increased awareness of the problematic HIV criminalisation law and need for law reform, creating momentum for further support for this work from other stakeholders, including donors.

- The Anglophone Africa small grants – overseen by ARASA and SALC – went to NGOs in Nigeria and Zimbabwe, and also supported a workshop at the International Conference on HIV/AIDS in Africa (ICASA). In Nigeria, an in-person training enhanced the advocacy capacity of 18 PLHIV networks in Akwa Ibom State, where a law is currently proposed, resulting in an ongoing advocacy action plan for engagement with state parliamentarians. In Zimbabwe, where the country’s overly broad HIV-specific law is being considered for repeal as part of the *Marriages Bill*, the grants supported participation in nine public consultations, resulting in improved legal literacy among MPs and CSOs on the issue. At ICASA, the workshop increased awareness of HIV criminalisation among conference participants and contributed to mainstreaming of HIV criminalisation as a core issue of HIV and human rights at the meeting.
- Two Latin American small grants – overseen by Sero – were awarded to the Mexican Network against the Criminalisation of HIV, which had come together following earlier support from the Consortium and has since become a model for the region. One grant supported [the second in-person meeting of the Network](#), after which they issued [a declaration denouncing Mexican policy to cut all CSO budgets accompanying this with a call for action](#). A second grant is supporting an ongoing detailed analysis of civil penal codes in the country regarding laws that criminalise people with HIV.

ORGANISATIONAL GROWTH, AND GOVERNANCE

ORGANISATIONAL GROWTH

HJN was established as a virtual organisation, without the overheads of a dedicated office, and with team members based in western Europe (UK, France, Netherlands) and Australia.

The organisation had four core team members at the start of 2019, and quickly scaled-up capacity to serve as lead grantee for the Robert Carr Fund grant.

Early in the year, HJN hired a Finance Manager (based in the Netherlands) and in September a Senior Associate (based in the UK), who worked together to refine policies and procedures relating to financial management originally developed by our Contract and Compliance consultant, who has gone on to co-ordinate HJN’s Global Advisory Panel (see below).

In October, HJN’s Global Co-ordinator moved to Amsterdam to establish a permanent in-person presence in the Netherlands. That same month, he became the Foundation’s first full-time staff member and HJN’s Executive Director.

During the year, HJN’s capacity was also expanded through a roster of preferred consultants with expertise in multi-media work, web development, and translations of HJWW resources into four working languages - English, French, Russian and Spanish.

By the end of 2019, the HJN team comprised an Executive Director, four additional core team members, and a healthy roster of consultants.



HJN Team and Board dine together following a successful Strategy Meeting in Amsterdam, January 2020 (L-R): Paul Kidd (Secretary, SB) , Sally Cameron (Senior Policy Analyst), Rebekah Webb (Senior Associate), Sylvie Beaumont (Outreach / Research Co-ordinator), Lisa Power (Chair, SB), Dymfke van Lanen (Finance Manager), Edwin Bernard (Executive Director), Julian Hows (GAP Co-ordinator) and Raoul Fransen (Treasurer, SB).

GOVERNANCE

The Foundation is run by a Management Board, comprising HJN's Executive Director, Edwin Bernard (appointed 21 July 2017), and a Supervisory Board – which has responsibility for setting policies and providing strategic direction – currently comprising:

- Lisa Power (Chair), appointed 21 July 2017
- Raoul Fransen (Treasurer), appointed 21 July 2017
- Paul Kidd (Secretary), appointed 16 January 2018

This three-person Supervisory Board has been responsive and effective in supporting the Management Board / Executive Director oversee the growth of the Foundation and its activities.

There is currently a vacancy for two further Supervisory Board members. HJN issued an [open call for new Supervisory Board](#) members in May 2019 and interviewed three short-listed candidates in June. However, the Management and Supervisory Board decided not to appoint new members this year, instead focusing on developing HJN's Global Advisory Panel (GAP) from which it is hoped suitable new Supervisory Board candidates will emerge.

The [Global Advisory Panel \(GAP\)](#) is the HIV Justice Network's international expert group comprising 15 individuals working on HIV and intersectional criminalisations from all regions of the world – with vacancies for up to five more members.

The GAP is not a traditional governance board with legal responsibilities for oversight but rather a reference group to assist us deliver on our mission by:

- Providing feedback on our current work, activities and outputs;
- Being both a 'critical friend' as well as an ambassador for the ways that we are delivering on our mission, strategically and operationally; and
- Assisting us with building strategic alliances towards the common goal of ending HIV-related criminalisation around the world.

Members have been selected on the basis that they have a) specific skills, interests, and knowledge of the issues that we work on, and how this intersects with other social justice issues and movements and b) have indicated a willingness to serve for an initial period of two years (i.e. January 1st 2020 until December 31st 2021).

LOOKING TO THE FUTURE

RISKS AND UNCERTAINTIES

Currently, the Foundation is solely funded via the Robert Carr Fund (RCF) through the HIV Justice Global Consortium which ends in December 2021.

Whilst this has allowed HJN to build capacity and alliances, and to have a global impact whilst remaining a small organisation, its primary challenge is the expectation from its current partners and other stakeholders (such as UNAIDS and UNDP, as well the local and national networks that represent the people with HIV who are being affected by these laws) that it will continue to exist (and flourish) in order to build on current successes and challenges in ending HIV criminalisation.

The team continue to explore relationships with UN agencies and other potential funders, and plan to significantly scale-up these activities in 2020, with support from the GAP. In 2021, HJN will also be applying for a further three years' support from RCF to continue funding the HIV Justice Global Consortium from 2022.

However, the greatest risk and uncertainty facing the world at time of writing (April 2020) is the COVID-19 pandemic, which threatens individual and public health, security, and finances in all countries. Like HIV, [COVID-19 is likely to have a disproportionate impact on individuals who are already marginalised, stigmatised and criminalised](#), and on countries with less developed – or equitable – health systems.

Of particular concern to our area of work are the draconian laws and policies that many countries are implementing in an attempt to control COVID-19, which could create more acceptance for punitive approaches to people with HIV in the future, and result in a rollback of rights for people living with HIV (and other communicable diseases like TB and hepatitis), which may include increased surveillance, control and criminalisation. In addition, new epidemic laws passed in haste to deal with COVID-19 can explicitly or implicitly cover HIV and may well be used to control and punish people with HIV in the future.

It is also too early to know whether the financial resources that governments are spending on their own responses to COVID-19 will have implications for HIV and international development funding, and what this might mean for Robert Carr Fund (RCF) – and other global funding mechanisms, such as the Global Fund – in 2020 and beyond. There is a risk that HIV and human rights may seem less important to fund, ironically when [a human rights approach to a public health crisis is required now more than ever](#).

LOOKING AHEAD

There are exciting plans ahead for HJN in 2020, including a new version of HJN's website that will incorporate – and update – data previously collected in GNP+'s Global Criminalisation Scan and the debut of HJN's live streamed web show, *HIV Justice Live!*.

HJN plans to continue to build upon three core objectives:

- To **monitor** international developments in HIV-related laws and prosecutions, including the impact of COVID-19 criminalisation on people living with HIV, as well as the global advocacy movement against HIV-related criminalisation;
- To **connect** all relevant stakeholders, sharing information and resources;
- To **create** innovative and practical resources to enable advocacy, empowerment and challenge.

In addition, HJN intends to build upon two further objectives – one programmatic and one related to its own capacity development - in 2020 and beyond:

- **Improve connections with allied human rights and social justice movements.** Build and strengthen formal and informal connections with organisations working on broader human rights, social justice and anti-criminalisation movements, including strategic engagement with organisations and individuals working to end criminalisation of sexuality, gender expression, sex work, drug use, and working on ending xenophobia and anti-migrant laws and policies.
- **Build a sustainable funding platform.** Engage HJN's GAP members to assist the organisation in diversifying its funding sources, and to seek additional seed and pilot funding from appropriate funding organisations to ensure the sustainability of HJN into the future.



**HIV JUSTICE
FOUNDATION**
FINANCIAL
STATEMENTS
2019

BALANCE SHEET AS AT 31 DECEMBER 2019

(After appropriation of the result)

	31/12/2019	31/12/2018
	\$	\$
ASSETS		
CURRENT ASSETS		
1 Other receivables	43.884	4.381
2 Cash and cash equivalents	104.657	46.540
<i>Total current assets</i>	148.541	50.921
	148.541	50.921
EQUITY & LIABILITIES		
FOUNDATION'S EQUITY AND RESERVES		
3 Restricted reserves	529	0
4 Unrestricted reserves	15.794	14.892
<i>Total equity and reserves</i>	16.323	14.892
SHORT TERM LIABILITIES		
5 Grants received in advance	92.343	0
6 Payables related to taxes & social security	990	0
7 Trade payables	12.519	0
8 Other liabilities and accrued expenses	26.366	36.029
<i>Total current liabilities</i>	132.218	36.029
	148.541	50.921

STATEMENT OF INCOME & EXPENSES FOR THE YEAR 2019

	Actuals 2019 \$	Budget 2019 \$	Actuals 2018 \$
INCOME			
10 Government funding	0	0	14.700
11 (I)NGO, Trust & Foundation funding	338.701	406.365	229.016
12 Other sources of funding	2.476	0	0
<i>Total income</i>	<i>341.177</i>	<i>406.365</i>	<i>243.716</i>
EXCEPTIONAL INCOME AND EXPENSES			
13 Interest	0	0	0
14 Currency fluctuations	-966	0	431
<i>Total exceptional income and expenses</i>	<i>-966</i>	<i>0</i>	<i>431</i>
EXPENSES			
15 Staff costs	229.510	214.335	167.935
16 Subgranting	10.950	10.000	4.900
17 Programmatic costs	70.309	142.240	55.031
18 Office & organization costs	28.011	39.790	1.389
<i>Total expenses</i>	<i>338.780</i>	<i>406.365</i>	<i>229.255</i>
Net result	1.431	0	14.892
APPROPRIATION OF THE RESULT			
<i>Net result to restricted reserve(s)</i>	<i>529</i>		<i>0</i>
<i>Net result to unrestricted reserve</i>	<i>902</i>		<i>14.892</i>
	1.431		14.892

CASH FLOW STATEMENT

(Prepared using the indirect method)

	2019	2018
<i>Cash flow from operating activities</i>		
Operating result	1.431	14.892
Adjustment for depreciations	0	0
Gross cash flow from operation activities	<u>1.431</u>	<u>14.892</u>
<i>Changes in working capital</i>		
Mutation in receivables	-39.503	-4.381
Mutation in liabilities	96.189	36.029
Net cash flow from operational activities (A)	<u>58.117</u>	<u>46.540</u>
<i>Cash flow from investment activities</i>		
Investment in fixed assets	0	0
Cash flow from investment activities (B)	<u>0</u>	<u>0</u>
Movement in cash and cash equivalents (A+B)	<u><u>58.117</u></u>	<u><u>46.540</u></u>
Cash and cash equivalents 1 January	46.540	0
Cash and cash equivalents 31 December	<u>104.657</u>	46.540
	<u><u>58.117</u></u>	<u><u>46.540</u></u>

NOTES TO THE FINANCIAL REPORT

DIRECTIVE 640

The HJN financial report 2019 has been developed in accordance with directive RJ 640 for non-profit institutions, issued by the Dutch Accounting Standards Board. This directive aims at increasing clarity and transparency in the manner in which fundraising institutions report on their revenues and expenditures.

ASSETS AND LIABILITIES

Unless stated otherwise, assets and liabilities are stated at their historical cost, expressed in US Dollars. Fixed assets are depreciated on a straight line method.

INCOME AND EXPENSES

Revenues are attributed to the financial year in which the related costs are incurred. Costs are recognized as soon as the obligation arises.

FOREIGN CURRENCIES

Assets and liabilities which are denominated in foreign currencies are translated into US Dollar at the exchange rates in effect at the balance sheet date. Resulting exchange differences are taken to the statement of income and expenses. Transactions in foreign currencies are converted to USD on the basis of currency exchange on the day the funds are received or paid. HJN has bank accounts in EUR and USD.

SALARIES AND WAGES

On 31 December 2019, HJN has 1 staff member (1 FTE) based in Amsterdam. Salaries, wages and social security contributions are taken to the statement of income and expenses based on the terms of employment, where they are due to employees.

NOTES TO THE BALANCE SHEET AS AT 31 DECEMBER 2019

	<u>31/12/2019</u>	<u>31/12/2018</u>
1 CURRENT ASSETS		
Grants to receive	0	3.986
Prepaid expenditures	19.201	395
Partner installments	24.683	0
Other receivables	0	0
	<u>43.884</u>	<u>4.381</u>
2 CASH AND CASH EQUIVALENTS		
Current account dollar	97.478	44.735
Current account euro	7.179	1.805
	<u>104.657</u>	<u>46.540</u>

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

FOUNDATION'S EQUITY AND RESERVES

	Restricted reserve per 31/12/2019	Mutations 2019	Restricted reserve per 31/12/2018
4 RESTRICTED RESERVES			
Staff transition reserve	529	529	0
Total	529	529	0

The staff transition reserve is a reserve formed by the board in 2019 in order to be able to meet future obligations arising from the provisions regarding the transition allowance under the current Dutch Labour Act (Wet Arbeidsmarkt in Balans).

	Unrestricted reserve per 31/12/2019	Net result 2019	Unrestricted reserve per 31/12/2018
5 UNRESTRICTED RESERVE			
Continuity reserve	15.794	902	14.892
Total	15.794	902	14.892

Per 31 December the continuity reserve equals 32,1% of the organizations annual staff and organization costs. To ensure sustainability of the organization, the continuity reserve should not drop below 25%.

OFF-BALANCE SHEET COMMITMENTS

As lead organisation for the HIV Justice Global Consortium, HJN has an ongoing grant agreement with Aidsfonds/the Robert Carr Fund for Civil Society Networks (RCF) until December 31st, 2021.

	<u>31/12/2019</u>	<u>31/12/2018</u>
6 GRANTS RECEIVED IN ADVANCE		
Robert Carr Fund	92.343	0
Other	0	0
	<u>92.343</u>	<u>0</u>
All grant obligations have a duration of 1 financial year or less.		
7 PAYROLL LIABILITIES		
Holiday allowance reserved	990	0
	<u>990</u>	<u>0</u>
8 TRADE CREDITORS		
Trade creditors	<u>12.519</u>	<u>0</u>
9 OTHER CURRENT LIABILITIES		
Auditing	9.063	0
Other expenses to be paid	17.303	36.029
	<u>26.366</u>	<u>36.029</u>

Partner installments are booked as liability when partners receive installments, and offset against grants received when expenditures are reported. A negative liability indicates a partner reported expenditures over installments received, and the balance installment is to be received by the partner.

NOTES TO THE STATEMENT OF INCOME & EXPENSES FOR THE YEAR 2019

	Actuals 2019	Budget 2019	Actuals 2018
10 GOVERNMENT FUNDING			
World Health Organisation	0	0	14.700
	0	0	14.700
11 (I)NGO, TRUST & FOUNDATION FUNDING			
Robert Carr Fund	338.701	406.365	229.016
	338.701	406.365	229.016
12 OTHER SOURCES OF FUNDING			
ViiV-ECP	2.476	0	0
	2.476	0	0
13 INTEREST	0	0	0
14 CURRENCY FLUCTUATIONS	-966	0	431

	Actuals 2019	Budget 2019	Actuals 2018
16 PERSONNEL COSTS			
Staff salaries	17.678	0	0
Staff social premiums	2.433	0	0
Staff holiday allowance	990	0	0
Capacity development	740	1.575	0
Other personnel costs	8.216	0	0
Consultancy	199.453	212.760	167.935
	229.510	214.335	167.935
16 SUBGRANTING	10.950	10.000	4.900
17 PROGRAMMATIC COSTS			
Communication & PR	29.154	54.840	22.621
Legal expertise	4.318	36.000	0
Conference & travel costs	36.837	51.400	32.410
	70.309	142.240	55.031
18 OFFICE & ORGANISATION COSTS			
Office costs	158	0	838
Audit	10.823	7.000	0
Financial administration	15.373	31.150	0
Bank costs	1.657	1.640	551
Depreciation	0	0	0
	28.011	39.790	1.389

ADDITIONAL INFORMATION

CONFIRMATION AND APPROVAL OF THE FINANCIAL REPORT 2019

The Board of HJN has confirmed and approved the financial statements 2019 at the board meeting of Friday 24 April 2020.

RESULT ALLOCATION

The result is allocated according to the results allocation on page 17.

STATUTORY REGULATION OF RESULT ALLOCATION

Not applicable.

EVENTS AFTER THE BALANCE DATE

Not applicable

OTHER INFORMATION

The independent auditors report is included on the following pages.

INDEPENDENT AUDITOR'S REPORT

To: The management of Stichting HIV Justice

A. Report on the audit of the financial statements 2019 included in the annual report

Our opinion

We have audited the financial statements 2019 of Stichting HIV Justice based in Amsterdam.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of Stichting HIV Justice as at 31 December 2019 and of its result for 2019 in accordance with the 'RJ-Richtlijn 640 Organisaties zonder winststreven' (Guideline for annual reporting 640 'Not-for-profit organisations' of the Dutch Accounting Standards Board).

The financial statements comprise:

1. the balance sheet as at 31 December 2019;
2. the profit and loss account for 2019; and
3. the notes comprising of a summary of the accounting policies and other explanatory information.

Basis for our opinion

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

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

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

B. Report on the other information included in the annual report

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

- the management report;
- other information as required by the Guideline for annual reporting 640 "Not-for-profit organisations" of the Dutch Accounting Standards Board.

Based on the following procedures performed, we conclude that the other information is consistent with the financial statements and does not contain material misstatements.

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

By performing these procedures, we comply with the requirements the Guideline for annual reporting 640 “Not-for-profit organisations” of the Dutch Accounting Standards Board and the Dutch Standard 720. The scope of the procedures performed is substantially less than the scope of those performed in our audit of the financial statements

Management is responsible for the preparation of the management report in accordance with the Guideline for annual reporting 640 “Not-for-profit organisations” of the Dutch Accounting Standards Board.

C. Description of responsibilities regarding the financial statements

Responsibilities of management for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the 'RJ-Richtlijn 640 Organisaties zonder winststreven' (Guideline for annual reporting 640 'Not-for-profit organisations' of the Dutch Accounting Standards Board).

Furthermore, management is responsible for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

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

Management should disclose events and circumstances that may cast significant doubt on the company's ability to continue as a going concern in the financial statements.

Our responsibilities for the audit of the financial statements

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

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

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

users taken on the basis of these financial statements. The materiality affects the nature, timing and extent of our audit procedures and the evaluation of the effect of identified misstatements on our opinion.

We have exercised professional judgement and have maintained professional scepticism throughout the audit, in accordance with Dutch Standards on Auditing, ethical requirements and independence requirements. Our audit included among others:

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

Hilversum, April 24th 2020

KAMPHUIS & BERGHUIZEN

Accountants/Belastingadviseurs

P. Heyman-Brand MSc RA