



HIV JUSTICE FOUNDATION ANNUAL REPORT 2020



CONTENTS

MANAGEMENT BOARD REPORT 2020 3

Organisational Profile, Strategic Plan and Strategic Review 4

Organisational Profile 4

Strategic Plan 5

Strategic Review 5

Activities and Achievements 7

HJN Activities and Achievements 8

HJWW Co-ordination 14

Organisational Development and Governance 15

Organisational Development 15

Governance: Supervisory Board 15

Governance: Global Advisory Panel 16

Looking to the Future 17

Risks and Uncertainties 17

Looking Ahead 18

FINANCIAL STATEMENTS 2020 20

Balance Sheet as at 31 December 2020 21

Statement of Income & Expenses for the Year 2020 22

Cash Flow Statement 23

Notes to the Financial Report 24

Notes to the Balance Sheet as at 31 December 2020 25

Foundation's Equity and Reserves 26

Notes to the Statement of Income & Expenses for the Year 2020 28

Additional Information 30



HIV JUSTICE FOUNDATION MANAGEMENT BOARD REPORT 2020



ORGANISATIONAL PROFILE, STRATEGIC PLAN AND STRATEGIC REVIEW

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, 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.

HJN's activities include monitoring international developments relating to HIV criminalisation; creating resources; sharing information; capacity building; mobilising advocacy; and cultivating a global community of transparency and collaboration between individuals and organisations working to address HIV criminalisation.

HJN also co-ordinates, and serves as the secretariat for, HIV JUSTICE WORLDWIDE (HJWW), a global coalition that campaigns to abolish criminal and similar laws, policies and practices that regulate, control and punish people living with HIV based on their HIV-positive status.

To date, most of this work has been funded through a grant provided to the HIV Justice Global Consortium by the [Robert Carr Fund for civil society networks](#), of which HJN is the lead grantee for the second iteration of the grant, covering 2019-2021.

HIV JUSTICE NETWORK



HIV Justice Network

Governed by the Management and Supervisory Boards of the HIV Justice Foundation (Stichting HIV Justice) with strategic input from HJN's Global Advisory Panel

ROBERT CARR FUND

For civil
society
networks

HIV Justice Global Consortium 2019-2021

- HIV Justice Network (HJN, lead)
- AIDS and Rights Alliance for southern Africa (ARASA)
- Global Network of People Living with HIV (GNP+)
- HIV Legal Network (formerly Canadian HIV/AIDS Legal Network)
- Positive Women's Network-USA (PWN-USA)
- Southern Africa Litigation Centre (SALC)
- Sero Project (Sero)

HIV JUSTICE WORLDWIDE

HIV JUSTICE WORLDWIDE Steering Committee

- HIV Justice Network (HJN, co-ordination)
- AIDS and Rights Alliance for southern Africa (ARASA)
- Global Network of People Living with HIV (GNP+)
- HIV Legal Network (formerly Canadian HIV/AIDS Legal Network)
- Positive Women's Network-USA (PWN-USA)
- Southern Africa Litigation Centre (SALC)
- Sero Project (Sero)
- AIDS Action Europe (AAE)
- International Community of Women Living with HIV (ICW)

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 they 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.

STRATEGIC REVIEW

In June 2020 we issued a call for consultants to conduct a Strategic Review that would examine the organisation's programming and operations, and subsequently inform its next Strategic Plan. The consultancy was commissioned in the context of the COVID-19 pandemic and the impact it has had on HJN's operations, as well as the need to review organisational priorities in light of our current strategy coming to an end in December 2021.

Following an open call and internal selection process, Catherine Murphy and Dorota Wanat were commissioned to undertake this project in partnership. Between August and November 2020, they facilitated and delivered a strategic review of HJN's mission, objectives, organisational Theory of Change, programming and operations in order to yield analysis and learning that will inform the development of a new strategic plan – to be developed in the first quarter of 2021 – to cover the period 2022-2026.

The consultants designed a five-stage review and strategic planning process which used qualitative and quantitative assessment methods to gather feedback from a range of stakeholders, whilst ensuring objectivity and adequate triangulation of information.

The following activities were carried out:

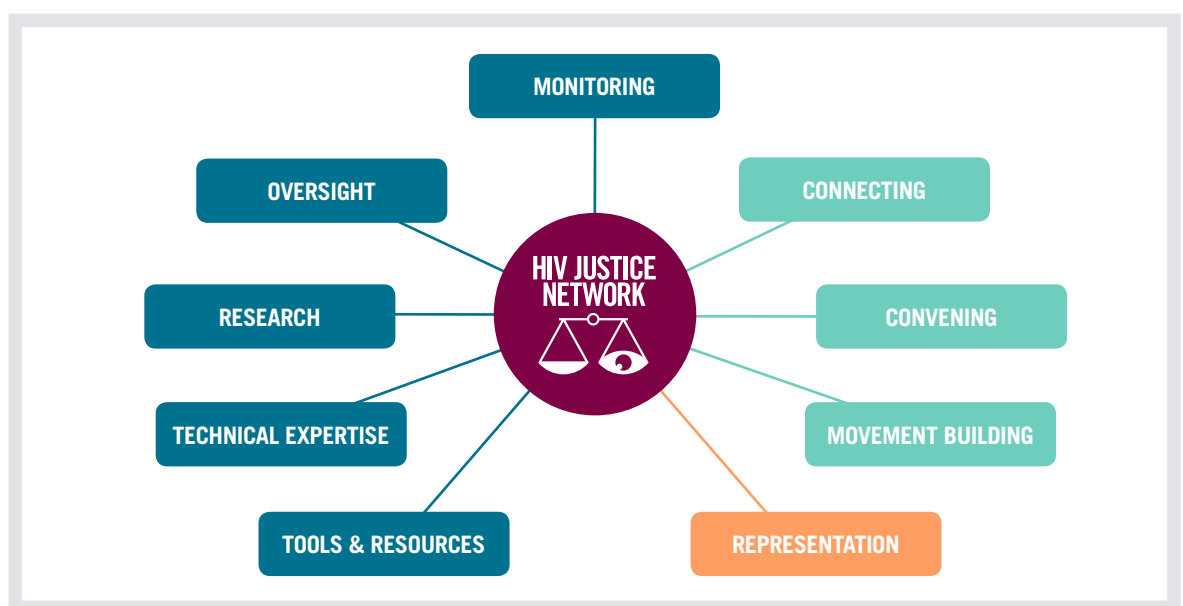
- A desk-based review of HJN/HJWW publications and key internal documentation.
- Sixteen semi-structured key informant interviews of which fourteen were with external stakeholders, including partners, funders, Global Advisory Panel (GAP) Members, and two were with HJN team members.

- Three online workshops attended by over thirty participants in total from within and outside of the organisation covering 1) key external trends, 2) HJN impact areas, and 3) organisational strengths and weaknesses; and
- Two surveys: 1) for key external stakeholders, including GAP members, 2) for team / Supervisory Board members, with twenty-five responses received in total across the two surveys.

The review found that HJN is a young organisation with a lean structure, clear focus and a global remit. Relative to its size, HJN has had significant successes in recent years, such as taking the leading role in the RCF-funded HIV Justice Global Consortium and steering the development of the *Expert Consensus Statement on the Science of HIV in the Context of Criminal Law*, which was noted internally and externally as a particularly impactful initiative.

It also found that HJN's reputation amongst its stakeholders is strong, based on the expertise within the organisation, work it produces, and its leadership. The Executive Director, also the founder of the organisation, is seen by many as a 'go to' person for HIV criminalisation issues, and the organisation has contributed to raising the profile of the issue of HIV criminalisation globally. This in itself is a considerable achievement, particularly considering the small size of the team.

HJN'S KEY STRENGTHS



MONITORING, OVERSIGHT, RESEARCH AND TECHNICAL EXPERTISE

One of the most consistently shared views among interviewees was an appreciation for the exceptional quality of HJN's technical expertise on HIV criminalisation. Providing a global view on HIV criminalisation and keeping up to date with emerging developments and trends on the issue was a function of HJN that was also commonly viewed as vital to the sector. Many participants said that without HJN, their understanding of the issue would have been limited to their country or region, and that having a global perspective and being able to compare the situation across countries had been invaluable. Tools and resources produced by HJN were also held in high regard, with many stakeholders stating that they refer to them on a regular basis.

CONNECTING, CONVENING AND MOVEMENT BUILDING

The review found that HJN performed well in the area of connecting, convening and movement building, which has enabled a number of stakeholders working on HIV criminalisation to come together, share

experiences and set common advocacy goals. [HIV JUSTICE WORLDWIDE \(HJWW\)](#) was considered to be an effective vehicle for nurturing such connections and enriching the work that otherwise would have been carried out in national or regional siloes. Furthermore, the [Beyond Blame](#) series of conferences was recognised by many as a powerful tool for bringing people together and facilitating cross-regional information sharing. Respondents stated that without HJN playing this co-ordinating role, the response to HIV criminalisation would be less connected, more *ad hoc* and as such, less effective. It was also noted by participants that HJN acts effectively as an interlocutor with scientific and medical communities to educate stakeholders within and outside of the HIV sector, and secure joint advocacy positions. The *Expert Consensus Statement* was an example of a highly effective piece of work playing this connecting function, which was used extensively in domestic advocacy, delivering policy and litigation successes in several countries.

REPRESENTATION IN REGIONAL AND INTERNATIONAL FORA

Ensuring that HIV criminalisation is represented in international advocacy spaces such as with UNAIDS and its co-sponsors, and at global scientific conferences, was viewed as another critical function carried out by HJN. Participants highlighted that before HJN entered the civic space, there wasn't an entity with a clear mandate to mobilise the HIV sector around criminalisation globally. Participants acknowledged that HJN (and HJWW) is the only network of this kind, representing and raising awareness on an issue that would have otherwise be at risk of dropping off the agenda in mainstream HIV advocacy within global and regional fora.

The authors of the Strategic Review report recommended that HJN builds on these strengths, utilises them to show leadership, finds creative ways through the challenges of the next few years, and considers them as priority approaches when designing future interventions. The authors also explored key issues that HJN will need to consider and respond to as it moves forward in its development over the next strategic period, and these will be covered later in this report in both the *Organisational Development and Governance* and *Looking to the Future* sections.

ACTIVITIES AND ACHIEVEMENTS

The year 2020 showed us what happens when one pandemic is eclipsed by another. On 21 February, right at start of the COVID-19 pandemic, we noted a week where – for the first time in years – we saw no reported cases of HIV criminalisation anywhere in the world. Soon after we began to notice fewer reports of HIV criminalisation cases and fewer articles related to our collective advocacy. We wondered at the time whether this may be due, in part, to our previous advocacy successes, although we now think it was more likely a reflection of the media and the criminal justice system changing their focus to COVID-19, as arrests and prosecutions began again a few weeks later.

Consequently, HIV criminalisation was still a major issue of concern in 2020. Through our global monitoring work we documented **at least 90 cases** of unjust HIV criminalisation in 25 countries. Women living with HIV were accused in 25% of all reported HIV criminalisation cases that year, with three of these cases associated with breastfeeding. Russia and the United States consistently prosecuted the

most cases, but a growing number of countries in Eastern Europe and Central Asia (EECA) and across sub-Saharan Africa appeared to be relying on HIV criminalisation as a way of being seen to be doing something to address their rising HIV epidemics.

HJN ACTIVITIES AND ACHIEVEMENTS

HJWW STRATEGY MEETING

We began the year with a [two-day face-to-face strategic planning meeting in Amsterdam](#), our fifth and largest meeting to date, where we reflected on the global impact of the HIV JUSTICE WORLDWIDE (HJWW) coalition so far, and explored how to move forward to build on the momentum and increased visibility of the international movement to end HIV criminalisation. We also continued to build alliances amongst and between the organisations that are part of the [HJWW Steering Committee](#) and those who work with us, including our key partners, UNDP and UNAIDS.



In person participants pictured at the HJWW Strategy Meeting (listed alphabetically),

Gonzalo Aburto (Sero), Sylvie Beaumont (HJN), Edwin J Bernard (HJN), Sally Cameron (HJN), Georgina Caswell (GNP+), Nyasha Chingore (ARASA), Richard Elliott (HIV Legal Network), Kené Esom (UNDP), Nicholas Feustel (HJN), Julian Hows (HJN), Cécile Kazatchkine (HIV Legal Network), Naina Khanna (PWN-USA), Paul Kidd (HJN Supervisory Board), Svitlana Moroz (Eurasian Women's Network on AIDS, representing ICW), Lisa Power (HJN Supervisory Board), Mianko Ramarason (UNAIDS), Sean Strub (Sero), Alexandra Volgina (GNP+), Dymfke van Lanen (HJN), and Rebekah Webb (HJN).

Additional participants who joined via video conference (not pictured):

Ferenc Bagyinszky (AAE), Tambudzai Gonese (SALC), Victoria Grandsoult (UNITE), Ibrahim Kassoumou (Coordination de lutte intersectorielle contre les IST/VIH/SIDA), Anneke Meerkotter (SALC), and Alexander McClelland (HJN Global Advisory Panel).

It was to be the last time we were all able to meet face-to-face, and the last time any HJN team member travelled to attend a meeting in person. Within weeks, it was clear that COVID-19 was going to have a major impact on our work and on the joint 2020 workplan we had just discussed with our HIV JUSTICE WORLDWIDE partners, especially on our ability to travel, meet, and convene.

In April 2020, the Robert Carr Fund gave us the flexibility to reallocate funds earmarked for travel and convening in-person meetings. This allowed us to reprogramme our budget and workplan in order to:

- complete, comprehensively update and promote the online **Global HIV Criminalisation Database**, as well as enhance our website and digital content;

- commission research to prepare for the development of an **expert consensus statement on breastfeeding and HIV criminalisation**;
- **cover the legal expenses to defend a woman in Zimbabwe** accused of ‘deliberate’ HIV infection for breastfeeding another woman’s child; and
- take advantage of the court delays caused by COVID-19 to **strengthen the legal defence of people living with HIV under HIV criminalisation charges in courts in Uzbekistan** (via our partner, GNP+) **and in Lesotho** (via our partners ARASA and SALC).

COVID-19 CRIMINALISATION

This latest pandemic overshadowed, and in some cases undermined, the work we and our partners were doing to ensure a fair, just, rational and evidence-based response towards people living with HIV by the criminal justice system.

It was also clear from the start of the COVID-19 pandemic that lessons learned in our work against HIV criminalisation were being ignored by policymakers around the world, with a series of knee-jerk legal and policy responses leading to overzealous policing of people living with HIV and other key and inadequately served populations who are already subject to existing inequalities in law and policy.

What was particularly concerning for us were the parallels and comparisons that were being drawn by the media between COVID-19 criminalisation and HIV criminalisation. We were also concerned that COVID-19 criminalisation would have implications for people living with HIV, now and in the future. In March 2020, we added monitoring punitive responses to COVID-19 to our workplan, which we began highlighting in our [HIV Justice Weekly](#) newsletter from 20 March 2020.

We wanted to share the many lessons learned from our collective advocacy against HIV criminalisation, so we co-ordinated the HIV JUSTICE WORLDWIDE Steering Committee [statement](#) on COVID-19 criminalisation, which reminded law- and policymakers that communicable diseases are public health issues, not criminal issues, and that measures that are respectful of human rights and the empowering of communities are more effective than punishment and imprisonment. The Statement was published in [five languages](#) (English, French, Spanish, Russian and Arabic) and has been widely referenced.

GLOBAL HIV CRIMINALISATION DATABASE

In May 2020 we launched the brand new [Global HIV Criminalisation Database](#), which is the centrepiece of the newly designed [HIV Justice Network website](#).

The Global HIV Criminalisation Database comprises three separate but interrelated databases:



- **Laws and Analyses** – a new portal providing updated information and analysis of HIV criminalisation laws;
- **Cases** – a regularly updated searchable global database of reported HIV criminalisation cases; and
- **Organisations** – a new directory of organisations around the world actively working against HIV criminalisation.

Each section of the Database also features an interactive search tool and global map providing a visualisation of where different kinds of laws are used, where various types of cases have been reported, and where organisations operate. The list of laws used for HIV criminalisation contained in the Global HIV Criminalisation Database is based on GNP+'s Global Criminalisation Scan. Further substantial assistance was provided by Australian law firm Hall & Wilcox, with support from the UNAIDS secretariat in Geneva, as well as networks of advocates and civil society organisations from around the world.

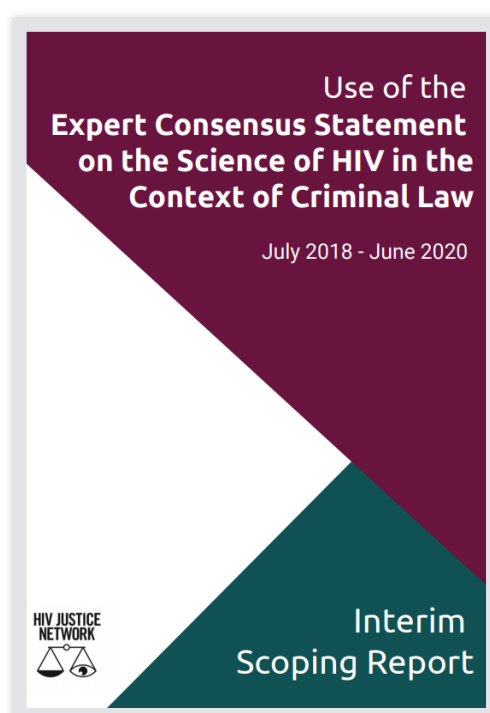
IMPACT OF THE EXPERT CONSENSUS STATEMENT

In July 2020, to coincide with the opening of the two competing global HIV conferences, AIDS 2020 and HIV2020, we published an interim scoping report, written by our Senior Policy Analyst, Sally Cameron, that explores the impact of the *Expert Consensus Statement on the Science of HIV in the Context of Criminal Law* in the two years since its publication.

The report concluded that the *Expert Consensus Statement* is meeting both its primary aim (to support defence arguments in HIV criminalisation cases) and its secondary aim (shaping advocacy for law and policy reform) in many jurisdictions. But it also found that the process of developing and promoting the content of the *Expert Consensus Statement* has delivered additional benefits that further support advocacy efforts to end HIV criminalisation.

In particular we found that it has informed scientific and medical thinking around HIV criminalisation due to being cited in many peer reviewed articles and in the scientific and medical press, as well as being hosted on the sites of scientific/medical/academic organisations. It remains ranked as [one of the most impactful articles ever published](#) in the *Journal of the International AIDS Society*.

This has led to the development of stronger relationships that cross silos and advance capacity, enabling efficient and informal communications between partners and expert witnesses, leading to some of the *Expert Consensus Statement* authors supporting community organisations by assisting in defence cases, answering *ad hoc* questions and co-authoring abstracts, presentations and high profile articles, such as the one published in the *New York Times*.



“The Expert Consensus Statement is a rather unusual but very useful document which created links between epidemiology and jurisprudence, which is why I was not surprised that it attracted public attention and got positive feedback. Moreover, this statement is widely used in ongoing work to protect the rights of people living with HIV.”

Dr Vadim Pokrovsky, Russian Federal Centre for the Prevention and Control of the Spread of HIV/AIDS

Last, but not least, it has led to the dissemination of accurate, positive messages about the risks of acquiring HIV and the realities of living with HIV in the context of both antiretroviral therapy and ongoing stigma, discrimination and criminalisation. One of the *Expert Consensus Statement's* authors, Dr Vadim Pokrovsky, head of the Russian Federal Centre for the Prevention and Control of the Spread of HIV/AIDS told us after receiving the interim scoping report that, “The Expert Consensus Statement is a rather unusual but very useful document which created links between epidemiology and jurisprudence, which is why I was not surprised that it attracted public attention and got positive feedback. Moreover, this statement is widely used in ongoing work to protect the rights of people living with HIV.” As an example, he cited the Russian government’s law permitting people living with HIV to adopt children [which was passed in July 2020](#).

BEYOND BLAME

Also in July, we hosted the first purely online version of our flagship meeting, **Beyond Blame: Challenging Criminalisation for HIV JUSTICE WORLDWIDE** which took place during the first week of the virtual HIV2020 conference. The online version of Beyond Blame, which was presented as an interactive two-hour web show, rather than a traditional webinar, was a unique opportunity for both new and long-established activists to learn why HIV criminalisation matters, as well as hear about the wide range of initiatives and strategies that have been used by activists around the world to end the inappropriate use of criminal law to regulate and punish people living with HIV.



The show was hosted by HJN’s Executive Director, Edwin J Bernard, and featured interviews with various members of the [HIV JUSTICE WORLDWIDE Steering Committee](#), as well as members of the HIV Justice Network’s [Global Advisory Panel \(GAP\)](#). The second part of the show, an interactive Q&A, was hosted by PWN-USA’s Naina Khanna and HJN’s Supervisory Board member, Paul Kidd. The show was extremely well received, including by Kene Esom, Policy Specialist: Human Rights, Law and Gender at UNDP who [tweeted](#):



“HUGE pleasure 2B at #BeyondBlame2020 conference – deftly curated, deeply informative; speakers were great; the passion & commitment to #HIVjustice was palpable. Much progress yet a sober reminder that the work is far from over.”

Kene Esom, UNDP

HIV JUSTICE LIVE!

In September, we launched the first in a new series of [HIV Justice Live! web shows](#), produced and directed by HJN’s Video Advocacy Consultant, Nicholas Feustel. Like **Beyond Blame**, we conceived these innovative web shows to reach our stakeholders to educate, inform, entertain, build consensus, and to galvanise advocates and organisations into action.



The first episode, ‘[Whose Blood is it Anyway?](#)’ focused on an important and timely topic – molecular HIV surveillance (MHS), which uses blood taken for HIV resistance testing to find ‘clusters’ of infections to inform an ‘enhanced’ public health response to HIV.

Hosted by HJN's Edwin J Bernard and Rebekah Webb, the show featured HJN's Global Advisory Panel member Alexander McClelland from Canada, PWN-USA's Executive Director, Naina Khanna, global human rights expert, Joe Amon, and MHS expert, Dr Larissa Mulka.

The show was inspired by the publication of a lead editorial published in the *American Journal of Bioethics* entitled *We Are People, Not Clusters!* which was co-authored by Bernard, McClelland and Khanna along with several other community leaders of people living with HIV and scholarly allies.

The editorial and the web show both explored three intersecting concerns: the non-consensual repurposing of personal health information and biomaterial for public health surveillance; the use of molecular HIV surveillance data in larger databases to find 'clusters' of infections and to make determinations about transmission directionality, and the criminalising implications that follow such determinations; and the way MHS amplifies the targeting and stigmatisation of already oppressed and marginalised communities.



The second episode of HIV Justice Live! which aired in November 2020, provided an in-depth look at our [Global HIV](#)

[Criminalisation Database](#). We learned how it is managed by our Research Co-ordinator, Sylvie Beaumont; heard about its history from our Partnerships and Governance Co-ordinator, Julian Hows; and talked with GNP+'s Sasha Volgina about how she is using the Database for global and regional advocacy.



The web show also included two short standalone videos: a [short demonstration video](#) that explains how to get the best out of all of the search and map features of the Database; and our regular new feature, [Mind The GAP](#), which introduces each of our [Global Advisory Panel](#) members, beginning with Jules Kim, the CEO of [Scarlet Alliance, the Australian Sex Workers Association](#).

OTHER NOTABLE ACHIEVEMENTS

Throughout 2020, HJN also contributed to a number of important global and regional initiatives.

GLOBAL PARTNERSHIP

- We continued to serve as the civil society co-lead (alongside UNAIDS co-sponsor, UNDP) within the technical working group of the [Global Partnership for Action to Eliminate All Forms of HIV-related Stigma and Discrimination](#) focusing on justice settings. In 2020, we contributed to a number of Global Partnership publications, including: *Evidence for eliminating HIV-related stigma and discrimination* and *Addressing stigma and discrimination in the COVID-19 response – Applying the evidence of what works from HIV-related stigma and discrimination in six settings to the COVID-19 response*.

AIDS 2020

- We delivered the only oral presentations specifically focusing on HIV criminalisation at AIDS 2020 in four different sessions: [Decriminalization in the HIV response: Politics, practice and potency](#), which explored the politics of decriminalisation as part of a structural response to HIV; [Guilty by identification: The impact of criminalization of identity, expression and choice](#), which delved into the policing of gender and sexual diversity and its connections to HIV programming and services; [Bringing Science to Justice](#) in the session, Creating Enabling Environments for Optimal HIV

Responses, of IAPAC's 90-90-90 Targets Update pre-conference; and the UNDP satellite session, Making the Law Work for People Living with HIV.

GLOBAL AIDS STRATEGY

- We co-facilitated a Focus Group Discussion (FGD) for Aidsfonds / Frontline AIDS on the decriminalisation of HIV non-disclosure, exposure and transmission, sex work, same-sex sexual relations, and drug use or possession, in order to inform the development of the UNAIDS-led [Global AIDS Strategy \(2021-2026\)](#). We also participated in UNAIDS' own FGD on human rights, and UNODC's FGD on criminal laws and policies, which also informed the development of the Global AIDS Strategy. This helped to ensure that HIV criminalisation was recognised as a critical legal and policy issue in the Strategy and resulted in a bold new target that aims for fewer than 10% of countries with punitive legal and policy environments that deny or limit access to services by 2025.

INTERNATIONAL COMMISSION OF JURISTS

- We facilitated a global online consultation for the International Commission of Jurists aimed at contributing to the development of a set of principles to address the detrimental impact on health, equality and human rights of criminalisation, including the criminalisation of HIV non-disclosure, exposure and transmission, as well as the criminalisation of other communicable diseases, such as tuberculosis (TB), hepatitis and COVID-19.

UPR

- We provided technical support to Belgian HIV organisation, [Exaequo](#), who submitted a report on HIV criminalisation in Belgium as part of the United Nation's Human Rights Council's Universal Period Review.

RESURJ: BEYOND CRIMINALIZATION

- We contributed to the development of a report by the global south feminist alliance, RESURJ (Realizing Sexual and Reproductive Justice), as part of their thought leadership work on the shortcomings and limitations of penal policies in addressing sexual and reproductive rights violations. [Beyond Criminalization – A Feminist Questioning of Criminal Justice Interventions to Address Sexual and Reproductive Rights Violations](#) identified research, resources, and evidence that explore approaches, responses, mechanisms, and methods that respond to and address sexual and reproductive rights violations in an alternative manner. The aim of the review and this analytical report is to strengthen RESURJ's evidence base on sexual and reproductive justice and to further engage with diverse feminists and groups to reimagine alternatives to criminalised approaches, which put human rights and justice at the centre.

RIGHT ON PODCAST

- We participated in an episode of the [Right On Podcast](#) moderated by human rights expert, Dr Meg Davis. Along with HJN's Executive Director, Edwin J Bernard, the episode, [Criminalisation and policing of the global COVID-19 response](#) also featured two of our HIV JUSTICE WORLDWIDE partners, Felicita Hikuam (AIDS and Rights Alliance for southern Africa) and Mikhail Golichenko (HIV Legal Network).

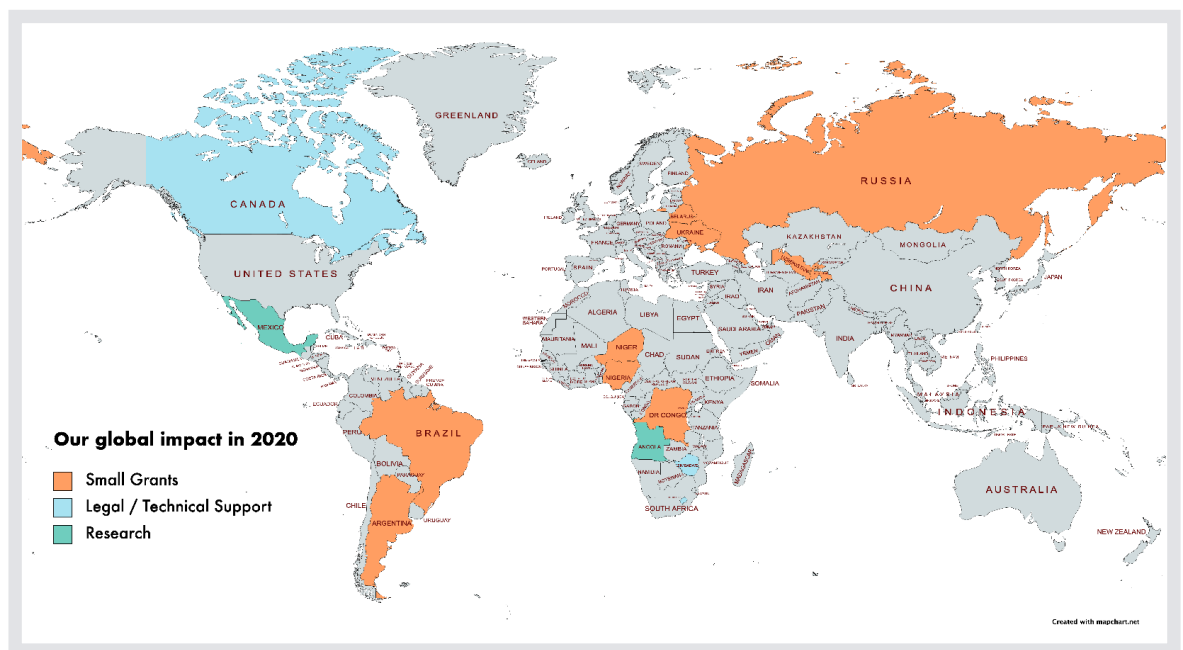
As a result, we forged stronger relationships with many organisations undertaking HIV and human rights work around the world, including establishing new contacts for possible collaborative projects in the future.

HJWW CO-ORDINATION

As well as HJN's own workplan, much of the team's time is spent co-ordinating a wide range of activities on behalf of HIV JUSTICE WORLDWIDE (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: www.hivjusticeworldwide.org/en/milestones

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 and Lusophone Africa, and Latin America.



- EECA small grants – co-managed by GNP+ and Eurasian Women's Network on AIDS – supported strategic litigation and advocacy in Belarus, Russia, Tajikistan, Ukraine and Uzbekistan.
- Francophone Africa small grants – overseen by the HIV Legal Network – supported advocacy in the Democratic Republic of Congo (DRC) and Niger.
- Anglophone Africa small grant – overseen by ARASA – supported advocacy in Nigeria's Akwa Ibom state.
- Latin American small grants – overseen by Sero – supported advocacy in Argentina and Brazil.

In addition, we supported research on attitudes to, and impact of, HIV criminalisation in Angola and Mexico; and supported legal interventions in Canada, Lesotho and Zimbabwe, with funding to cover legal representation and technical support to local and national advocates via provision of general information and resources, *amicus* briefs, and advice regarding legislative or policy reforms.

ORGANISATIONAL DEVELOPMENT AND GOVERNANCE

ORGANISATIONAL DEVELOPMENT

At the start of 2020, the HJN team comprised one full time staff member, the Executive Director, based in the Netherlands, plus four additional core team members based in Australia, France, the Netherlands and the UK. We also had a roster of preferred consultants with expertise in finance, print design, video advocacy and web development, as well as Russian and Spanish translators to complement our in-house French translation capacity.

In July 2020, our Senior Policy Analyst took a year's sabbatical, and so in the second half of the year, some of her work, primarily related to monitoring, evaluation and learning (MEL) was undertaken by our Senior Associate, Rebekah Webb. In addition, we engaged two further consultants to support HJN with the development of a position paper on breastfeeding and HIV criminalisation, and to ensure that our Global HIV Criminalisation Database was complete and remained up to date.

In response to the challenges that we faced as a result of COVID-19, and thanks to the budget flexibilities allowed by our funder, in the second half of the year we contracted two additional consultants to carry out a Strategic Review to inform the development of the new Strategic Plan for 2022-2026, and a fundraising consultant to support us in the development of a new resource mobilisation strategy to ensure sustainability of the organisation.

The Strategic Review, completed in November 2020, recommended expanding the team to complement our existing capacity around campaigns and communications, and finance and administration, and recommended that in order to ensure equal opportunities and broaden the reach of the organisation, recruitment for the new posts or consultants should be undertaken with an eye to strengthening diversity amongst the team. We immediately began a recruitment process for both a Communications Co-ordinator and a Grants and Compliance Manager, with [both posts filled in January 2021](#).

GOVERNANCE: SUPERVISORY BOARD

The HIV Justice Foundation is 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.

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 supporting the Management Board in its overall management and achievement of HJN's mission. It ensures that the organisation is run effectively, ethically and transparently, and in accordance with Dutch law and best NGO practice. In addition, members of the Supervisory Board serve as *ex officio* members of HJN's [Global Advisory Panel](#).

In 2020, the number of Supervisory Board members remained at three. There was a change in membership in September 2020, when Kevin Moody was appointed at the same time as Raoul Fransen left. At the end of 2020, Lisa Power, appointed in July 2017, remained Chair, and Paul Kidd, appointed January 2018, served as both Secretary and Treasurer.



The Strategic Review recommended a larger and more diverse Supervisory Board membership to help HJN increase its preparedness to respond to external and internal challenges. This would bring different perspectives into the organisation, strengthen decision-making, and build connections beyond established relationships. Subsequently, in November 2020, we issued a call for at least two new members, with a view to expanding the Supervisory Board to at least five people from diverse backgrounds.

Three new members with extensive experience founding, running and growing their own organisations joined the current Supervisory Board in February 2021: George Ayala, based in the United States, formerly founder and director of MPact Global Action for Gay Men's Health and Rights; Michaela Clayton, based in Namibia, formerly founding director of the AIDS and Rights Alliance for southern Africa (ARASA); and Sarai Chisala-Tempelhof, based in Malawi, founding director of the Gender and Justice Unit.

To read more about the individual members of the Supervisory Board please visit [HJN's dedicated Supervisory Board page](#).

GOVERNANCE: GLOBAL ADVISORY PANEL

In January 2020, we convened the first 15 (of up to 20) members of our Global Advisory Panel (GAP), an international expert reference group of activists, lawyers and academics – more than half of whom are openly living with HIV – from all regions of the world who are working on ending HIV and intersectional criminalisation. All members indicated a willingness to serve for an initial period of two years (i.e., until 31 December 2021).

Members were selected on the basis that they have specific skills, interests, and knowledge of the issues that we work on, and how this intersects with other social justice issues and movements. The GAP exists to assist HJN deliver on its mission by:



A promotional image for our 'Mind the GAP' web show segment that spotlights individual members of our Global Advisory Panel. They are, clockwise from top left: Alexander McClelland, Ann Fordham, Allan Maleche, Cecilia Chung, M. Alfredo Gonz  les, Jules Kim, Elie Ballan, Edwin Cameron, Julian Hows (ex officio, GAP co-ordinator), Sarai Chisala-Tempelhoff (now SB member), Ron McInnes, David Haerry, Michaela Clayton (now SB member), Jeffrey Acaba, Gennady Roschupkin and Robert Suttle.

- 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.
- Assisting us with building strategic alliances towards the common goal of ending HIV-related criminalisation around the world.

The GAP met several times since coming together in January 2020, including in April 2020, where information was exchanged regarding the impact of the COVID-19 pandemic on HJN’s work, and in the countries, regions and constituents served by GAP members, and later in the year where they participated in several workshops related to our Strategic Review.

To read more about the individual members of the GAP – and their many achievements – please visit [HJN’s dedicated GAP page](#).

The authors of the Strategic Review report noted that having access to such an eminent, diverse group of people is an asset for HJN. Although the Panel is still in its initial phases of operation it was found to be utilised well. The authors also suggested that some GAP members could also be considered for Supervisory Board membership, particularly those who could offer HJN connections with other movements and areas of work, as well as a more diverse and intersectional perspectives. Subsequently, GAP members, Michaela Clayton and Sarai Chisala-Tempelhoff, were recruited to the Supervisory Board in February 2021.

LOOKING TO THE FUTURE

RISKS AND UNCERTAINTIES

The authors of the Strategic Review report noted that HJN’s staff and governance structure is lean and relatively agile. They believed that having such a stripped-down operating model at this stage of organisational development can offer benefits, particularly in terms of adapting work quickly, for example, our inclusion of COVID-19 monitoring into our [HIV Justice Weekly](#) newsletter. It also enables simplified decision making and reduces bureaucratic requirements with regards to approvals and authorisations at both strategic and operational level. All this can be seen as an advantage, particularly as the organisation is considering its future strategic direction, as we can move into any given area fairly easily.

However, they noted that managing an organisation in this way also presents risks, particularly as our portfolio grows, our responsibilities expand, and the external context becomes more unpredictable. The Strategic Review report authors noted a disproportionate concentration of responsibilities and power sitting within the remit of the Executive Director. We plan to address this in 2022 when implementing our new Strategic Plan by creating a small leadership team comprising both senior team and Supervisory Board members to support the Executive Director with the management of the organisation, allowing him to better play to what they referred to as “his considerable strengths”, and with that, strengthen the overall management capacity of HJN.

As anticipated in last year's annual report, it is now clear that the COVID-19 pandemic has fundamentally changed the landscape in which all NGOs operate. As an organisation with team members working from home from various locations around the world, we were able to avoid much of the disruption of moving from office to home-based working.

For us, the most important areas of COVID-19 pandemic concern relate to pressure on funding, changes within the global health architecture, and the impact this will have on the HIV response. We also need to consider the implications of the expansive and highly restrictive public health responses to COVID-19, and what this means for our advocacy work. Although these are very real threats, they can also result in significant opportunities within the current context that HJN has scope to respond to.

We now expect the COVID-19 pandemic to have a long-term, transformative impact on funding streams and believe that this will likely lessen the availability of HIV-specific granting. Consequently, we are addressing this risk in a number of ways:

- We have engaged a fundraising consultant to support us in the development of a new resource mobilisation strategy to ensure a more strategic approach towards fundraising. The consultant is helping us develop programmatic ways of working, carries out regular monitoring of fundraising opportunities, and is supporting the Executive Director in donor relationship cultivation.
- In 2020, the Foundation continued to be almost solely funded via the Robert Carr Fund (RCF) through the HIV Justice Global Consortium, the current iteration of which ends in December 2021. When the next Request for Proposals opens, anticipated for Spring 2021, HJN will be applying as lead grantee for a further three years' core and programmatic support from 2022.
- However, the Strategic Review highlighted that reliance on a single funder remains a risk. It is clear that diversifying funding is an urgent priority. We have already identified a number of new funders in 2021 and will work towards expanding our portfolio further in 2022, once we have made clear decisions about our programmatic and thematic focuses, which are currently being developed through our Strategic Planning process.

Another key threat of the COVID-19 pandemic, that may also be an opportunity, is the growing public acceptance, or expectation of, punitive state interventions to protect public health along with the increasing comfort of law and policy makers to introduce such measures.

As we noted in the HIV JUSTICE WORLDWIDE Steering Committee [statement](#) on COVID-19 criminalisation, the increased vulnerability of people living with HIV and key populations to criminalisation in this febrile context remains an urgent concern. However, this is also leading to opportunities to open up broader discussions around HIV criminalisation in direct response to the emergency public health measures used in the pandemic response, noting fundamental differences in approaches to mitigate harm from a highly contagious airborne virus compared to a bloodborne virus that is primarily sexually transmitted.

LOOKING AHEAD

Our work sits at the nexus of several broad thematic areas of human rights and social justice work: civil liberties, public health, intersectional discrimination, and criminal justice. It also operates adjacently to a wide range of other movements, including those campaigning on LGBTI rights, racial justice, gender equality, and surveillance and technology.


The Strategic Review suggested a number of ways to broaden HJN's programming and engagement in initiatives beyond its current core focus, based on applying a more programmatic approach towards our work. Regardless of the future direction we take, HJN is likely to form selected initiatives from some or all of the above thematic areas and movements as programmes or projects.

Whatever route HJN chooses to take in the future, increased partnerships and collaboration will be crucial to the health of the organisation going forward. Fortunately, HJN is in a solid position to seek new partners and build broader alliances. A key part of this is our ongoing convening and partnerships work, and we now have a dedicated Partnerships and Governance Co-ordinator who, along with the Executive Director and Senior Associate, continues to explore relationships with partners and potential funders with support from both the expanded Supervisory Board and the Global Advisory Panel.

In addition, although it has been a part of our analysis on HIV criminalisation for many years, we will be purposefully emphasising an intersectional lens in our work. This means understanding and more frequently recognising where the issue of HIV criminalisation sits in relation to systemic discrimination that disadvantages people living with HIV on the basis of different, intersecting aspects of their identities, beyond solely their HIV-positive status. We anticipate this will open doors for collaborations and connections at project or funding levels with new partners across this spectrum.

Although our Strategic Plan covering 2022-2026 is still being developed, it is clear that we will need to work even more with regional and national partners in order to increase and strengthen our impact at grassroots level. We hope to be able to do this through learning opportunities, training, and developing even more accessible, plain language resources in at least four global languages, as well as sub-granting whenever feasible.

It is also crucial that we continue to support – and make more space for leadership from – organisations in the global South as well as in Eastern Europe and Central Asia, and as part of our longer-term strategy will also be reaching out to youth activists and future leaders to provide inroads for them into HIV criminalisation work, so that this work – and the movement – grows and is sustained.



HIV JUSTICE FOUNDATION FINANCIAL STATEMENTS 2020

BALANCE SHEET AS AT 31 DECEMBER 2020

(After appropriation of the result)

	31/12/2020	31/12/2019
	\$	\$
ASSETS		
CURRENT ASSETS		
1 Other receivables	42.578	43.884
2 Cash and cash equivalents	145.983	104.657
<i>Total current assets</i>	188.561	148.541
	188.561	148.541
EQUITY & LIABILITIES		
FOUNDATION'S EQUITY AND RESERVES		
3 Restricted reserves	2.389	529
4 Unrestricted reserves	15.759	15.794
<i>Total equity and reserves</i>	18.148	16.323
SHORT TERM LIABILITIES		
5 Grants received in advance	130.976	92.343
6 Payables related to taxes & social security	1.891	990
7 Trade payables	8.442	12.519
8 Other liabilities and accrued expenses	29.104	26.366
<i>Total current liabilities</i>	170.413	132.218
	188.561	148.541

STATEMENT OF INCOME & EXPENSES FOR THE YEAR 2020

	Actuals 2020 \$	Budget 2020 \$	Actuals 2019 \$
INCOME			
9 Government funding	0	0	0
10 (I)NGO, Trust & Foundation funding	397.224	452.399	338.701
11 Other sources of funding	1.066	0	2.476
<i>Total income</i>	<i>398.290</i>	<i>452.399</i>	<i>341.177</i>
EXCEPTIONAL INCOME AND EXPENSES			
12 Interest	0	0	0
13 Currency fluctuations	1.091	0	-966
<i>Total exceptional income and expenses</i>	<i>1.091</i>	<i>0</i>	<i>-966</i>
EXPENSES			
14 Staff costs	278.258	244.200	229.510
15 Sub-granting	11.000	15.000	10.950
16 Programmatic costs	75.086	163.075	70.309
17 Office & organisation costs	33.212	30.125	28.011
<i>Total expenses</i>	<i>397.556</i>	<i>452.400</i>	<i>338.780</i>
Net result	1.825	-1	1.431
APPROPRIATION OF THE RESULT			
<i>Net result to restricted reserve(s)</i>	<i>1.860</i>		<i>529</i>
<i>Net result to unrestricted reserve</i>	<i>-35</i>		<i>902</i>
	1.825		1.431

CASH FLOW STATEMENT

(Prepared using the indirect method)

	2020	2019
<i>Cash flow from operating activities</i>		
Operating result	1.825	1.431
Adjustment for depreciations	0	0
Gross cash flow from operation activities	1.825	1.431
<i>Changes in working capital</i>		
Mutation in receivables	1.306	-39.503
Mutation in liabilities	38.195	96.189
Net cash flow from operational activities (A)	41.326	58.117
<i>Cash flow from investment activities</i>		
Investment in fixed assets	0	0
Cash flow from investment activities (B)	0	0
Movement in cash and cash equivalents (A+B)	41.326	58.117
Cash and cash equivalents 1 January	104.657	46.540
Cash and cash equivalents 31 December	145.983	104.657
	41.326	58.117

NOTES TO THE FINANCIAL REPORT

DIRECTIVE 640

The HJN financial report 2020 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 recognised as soon as the obligation arises.

FOREIGN CURRENCIES

Assets and liabilities which are denominated in foreign currencies are translated into US Dollars 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

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 2020

	31/12/2020	31/12/2019
1 CURRENT ASSETS		
Grants to receive	0	0
Prepaid expenditures	0	19.201
Partner installments	42.578	24.683
Other receivables		0
	42.578	43.884
2 CASH AND CASH EQUIVALENTS		
Current account dollar	140.070	97.478
Current account euro	5.913	7.179
	145.983	104.657

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

FOUNDATION'S EQUITY AND RESERVES

	Restricted reserve per 31/12/2020	Mutations 2020	Restricted reserve per 31/12/2019
3 RESTRICTED RESERVES			
Staff transition reserve	1.298	769	529
Total	1.298	769	529

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).

Currency variance reserve	1.091	1.091	0
Total	1.091	1.091	0

The currency variance reserve is a reserve formed by the board in 2020 to compensate for exchange rate fluctuations of the HJN bank account in EUR.

	Unrestricted reserve per 31/12/2020	Net result 2020	Unrestricted reserve per 31/12/2019
4 UNRESTRICTED RESERVE			
Continuity reserve	15.759	-35	15.794
Total	15.759	-35	15.794

Per 31 December the continuity reserve equals 11,7% of the organisation's annual staff and organisation costs. To ensure sustainability of the organisation, the continuity reserve should be at least 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.

		31/12/2020	31/12/2019
5	GRANTS RECEIVED IN ADVANCE		
	Robert Carr Fund	130.976	92.343
	Other	0	0
		130.976	92.343
All grant obligations have a duration of 1 financial year or less.			
6	PAYROLL LIABILITIES		
	Holiday allowance reserved	1.891	990
		1.891	990
7	TRADE CREDITORS		
	Trade creditors	8.442	12.519
8	OTHER CURRENT LIABILITIES		
	Auditing	8.917	9.063
	Other expenses to be paid	20.187	17.303
		29.104	26.366

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 2020

	Actuals 2020	Budget 2020	Actuals 2019
9 GOVERNMENT FUNDING			
Funding from governmental agencies	0	0	0
	0	0	0
10 (I)NGO, TRUST & FOUNDATION FUNDING			
Robert Carr Fund	397.224	452.399	338.701
	397.224	452.399	338.701
11 OTHER SOURCES OF FUNDING			
Deutsche Aidshilfe	1.066	0	2.476
	1.066	0	2.476
12 INTEREST	0	0	0
13 CURRENCY FLUCTUATIONS	1.091	0	-966

	Actuals 2020	Budget 2020	Actuals 2019
14 PERSONNEL COSTS			
Staff costs			
Staff salaries	84.834		17.678
Staff social premiums	11.406		2.433
Staff holiday allowance	5.182		990
	101.422	96.000	21.101
Other personnel costs			
Capacity development	-139	0	740
Other costs	2.365	0	8.216
Consultancy	174.610	148.200	199.453
	176.836	148.200	208.409
	278.258	244.200	229.510
15 SUB-GRANTING	11.000	15.000	10.950
16 PROGRAMMATIC COSTS			
Communication & PR	39.757	46.488	29.154
Legal expertise	6.857	0	4.318
Conference & travel costs	28.472	116.587	36.837
	75.086	163.075	70.309
17 OFFICE & ORGANISATION COSTS			
Office costs	7.623	4.375	158
Audit	11.731	9.000	10.823
Financial administration	11.812	15.250	15.373
Bank costs	1.705	1.500	1.657
General organisation costs	341	0	0
Depreciation	0	0	0
	33.212	30.125	28.011

ADDITIONAL INFORMATION

CONFIRMATION AND APPROVAL OF THE FINANCIAL REPORT 2020

The Board of HJN has confirmed and approved the financial statements 2020 at the board meeting of 27 April 2021.

RESULT ALLOCATION

The result is allocated according to the results allocation on page 22.

STATUTORY REGULATION OF RESULT ALLOCATION

Not applicable

EVENTS AFTER THE BALANCE DATE

Not applicable

OTHER INFORMATION

The independent auditor's 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 2020 included in the annual report

Our opinion

We have audited the financial statements 2020 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 2020 and of its result for 2020 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 2020;
2. the profit and loss account for 2020; 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 27th 2021

KAMPHUIS & BERGHUIZEN

Accountants/Belastingadviseurs

P. Heyman-Brand MSc RA