



**HIV JUSTICE  
FOUNDATION  
ANNUAL  
REPORT  
2021**



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# HIV JUSTICE FOUNDATION MANAGEMENT BOARD REPORT 2021

# ORGANISATIONAL PROFILE

The **HIV Justice Network (HJN)** is a community-led non-governmental organisation building a co-ordinated, effective global response to HIV criminalisation. HJN was formed in 2012 due to growing concern about punitive approaches to HIV prevention, and in particular, the inappropriate use of criminal law. We have grown in size, capacity and impact in the intervening decade.

HJN leads and supports the global movement against HIV criminalisation through several mutually reinforcing activities. First, we build the evidence base against the unjust criminalisation of people living with HIV by gathering relevant data and information from around the world. We raise awareness of the harms of HIV criminalisation in scientific, medical, policy, advocacy, media and donor communities. Finally, we galvanise and nurture the global movement against HIV criminalisation, providing an advocacy hub to bring individuals and national, regional and global networks and organisations together to catalyse change. We also co-ordinate the **HIV JUSTICE WORLDWIDE (HJWW)** coalition which campaigns to end HIV criminalisation globally.

HJN's fiscal host is the **HIV Justice Foundation**. The HIV Justice Foundation is an independent, non-profit legal entity registered in the Netherlands as **Stichting HIV Justice** specifically for this purpose. Our team operates remotely and is located in countries across Europe, Africa and the Americas. We benefit from the strategic input of two governance mechanisms: a Supervisory Board and our Global Advisory Panel, which is an international expert group comprising individuals working on HIV and intersectional criminalisation from all regions of the world.

# HJN'S STRATEGIC PLAN 2022-26

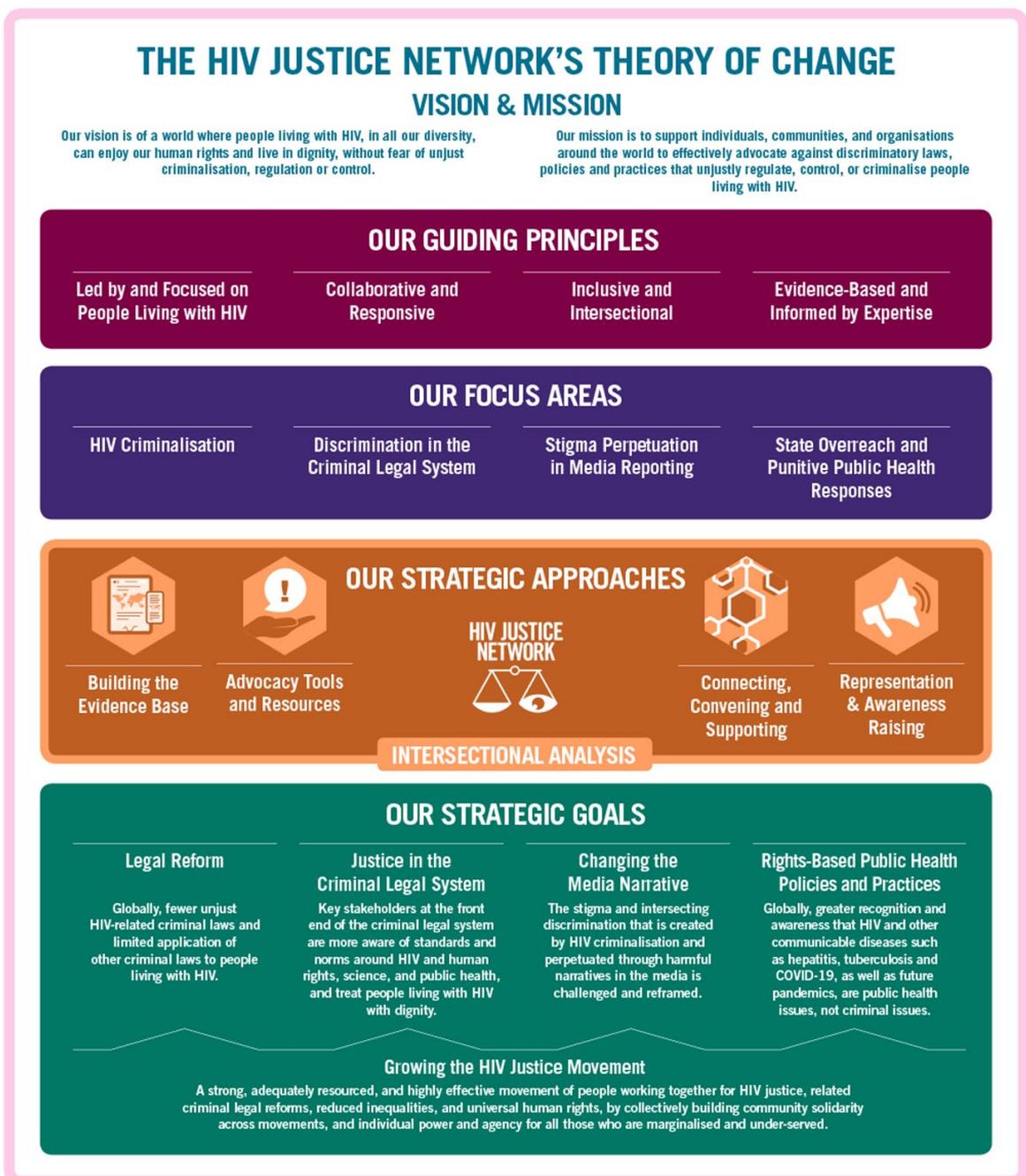
In June 2021, we published our 2022-26 *Strategic Plan*. It was developed through a two-stage process: a strategic review between August and November 2020, followed by a strategic planning process between January and April 2021. The process was participatory and involved a range of internal and external stakeholders that included the team, HJN's Supervisory Board and Global Advisory Panel, and HIV JUSTICE WORLDWIDE partners.

People living with HIV remain firmly at the heart of this strategy. All of our work is designed to contribute towards an environment in which people living with HIV feel safe, empowered and able to enjoy their human rights.

We also recognise that HIV criminalisation can disproportionately impact people who are criminalised in other ways and those who are otherwise targeted by discriminatory legal systems and socioeconomic policies. We strive to unmask privilege and marginalisation, and proactively address intersectional stigma, discrimination and criminalisation.

The success of this *Strategic Plan* depends on people living with HIV and our allies building power together. We can achieve far more by working in partnership and so we will continue to rely on the support of our members, partners and funders.

Our Theory of Change illustrates **four strategic approaches** in order to achieve **five strategic goals**. These goals align with the [Global AIDS Strategy 2021-2026](#) and reflect the [2021 Political Declaration](#) on HIV and AIDS.



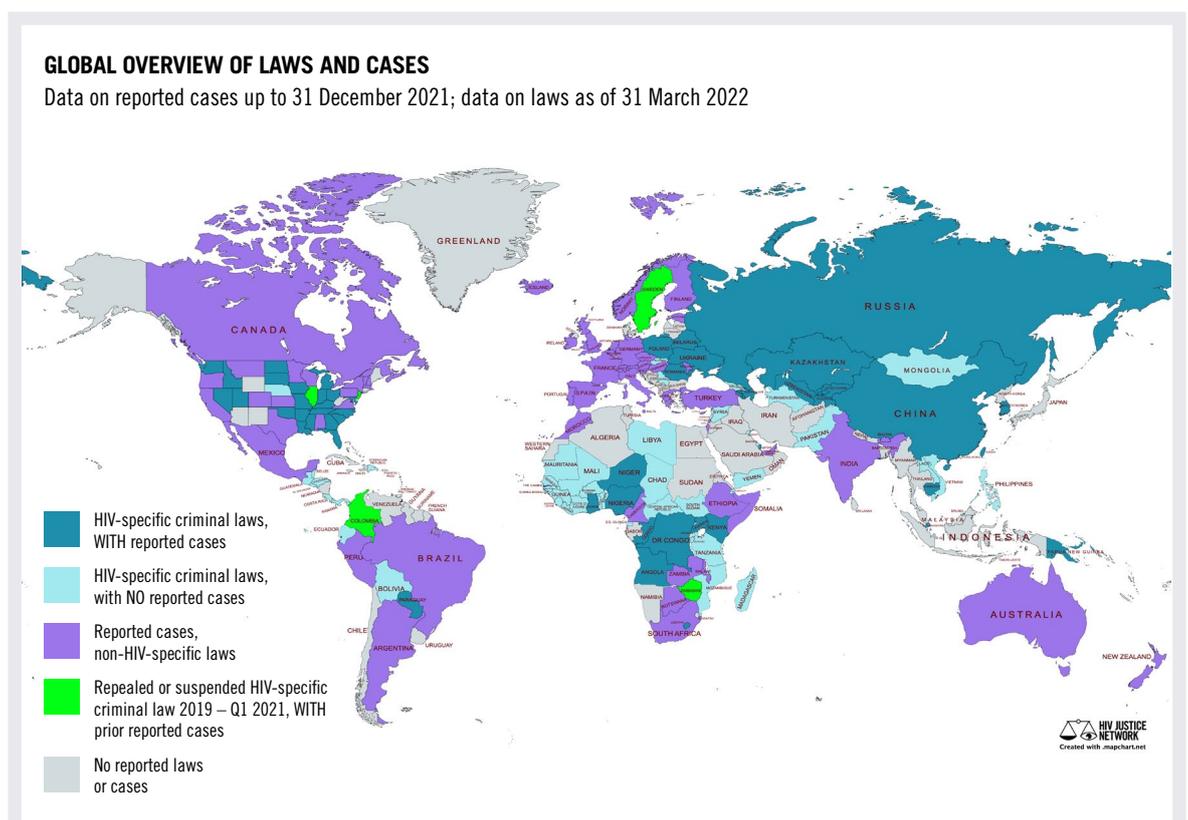
# 2021 IN REVIEW

In 2021, we were challenged yet again by the ongoing **COVID-19 pandemic**. We were each affected personally, and people living with HIV were significantly affected by legal and policy decisions targeted at pandemic control. We therefore continued to highlight COVID-19 laws and policies in our *HIV Justice Weekly* newsletter. And as COVID-19 continued to dominate the media, it seemed very likely that relying primarily on media reports to document unjust criminal prosecutions of people living with HIV underestimated how many people were affected by HIV criminalisation.

In 2021, we documented **54 media reports of unjust HIV criminalisation cases in 20 countries**. This compared to 91 cases in 25 countries in 2020, which was fewer than had been reported in previous years. Globally, **women living with HIV were accused in 33% of all reported cases in 2021**, up from 25% last year.

Although this decrease in media reports could be seen as a cause for celebration, we suspect **fewer media reports did not reflect fewer cases**, but instead the media was distracted by COVID-19 and therefore not reporting on HIV-related criminal cases.

This was especially true for the EECA region. For example, we only recorded one media report of a **horribly unjust case in Belarus in 2021**, but on World AIDS Day 2021 the **official Telegram account of the Investigative Committee of Belarus** reported that there had been 34 HIV-related criminal cases in 2021. **After Belarus, the highest number of case reports came from the Russian Federation**, where **it was also reported** that in the previous five years, Russian courts had acquitted only one defendant under its problematic HIV-specific criminal law.



COVID-19 also impeded our collective ability to organise and likely contributed to a growing acceptance of punitive approaches to public health. Nonetheless, **in 2021 we also saw the results of some remarkable advocacy in the global movement to end HIV criminalisation, particularly in Canada and across the United States.**

In Canada, no new prosecutions were reported in 2021 against people living with HIV for non-disclosure of their HIV-positive status. In the US, [Virginia](#) modernised its HIV criminalisation law in March, followed by [Nevada](#) and [Missouri](#) in June and July. Also in July, [Illinois completely repealed its outdated and unjust HIV-specific criminal law](#), becoming only the second US state ever to do so. In October, New Jersey's Acting Attorney General issued [science-informed prosecutorial guidance](#) to limit the overly broad application of its HIV criminalisation law, and in December, on World AIDS Day, [President Biden became the first-ever government leader to speak out against HIV criminalisation laws whilst in office](#). The year ended on a high with proposals to modernise HIV criminalisation laws in [Florida](#) and on a [federal level](#).

These remarkable successes in Canada and the United States didn't happen overnight. Advocates have been working towards these objectives for several decades, nurturing the movement, building the evidence, and gaining the support of community members, health professionals, policymakers and funders. As a result, although we still work closely with our Canadian and US colleagues, **our focus has increasingly turned to other parts of the world where many challenges remain –notably Eastern Europe and Central Asia, sub-Saharan Africa, Latin America and the Caribbean.**

In May, [a new parliamentary bill in Ukraine](#) proposed expanding its already problematic HIV-specific criminal law to include harsher sentences for transmitting all serious communicable diseases, and [Uganda passed a new Sexual Offences Bill](#) with horrendous implications for people living with HIV, gay men and sex workers. Fortunately, neither have been enacted into law yet.

In Uganda, after five years of waiting, the Constitutional Court finally began to hear [a landmark case](#) challenging the broad and draconian provisions of its *HIV and AIDS Prevention and Control Act*. In Mexico, after the 'danger of contagion' law used in several states to prosecute people living with HIV was [found to be unconstitutional](#) by a court in the federal district of Mexico City, [proposals for its full repeal](#) were presented in November. Also in November, the Committee on the Elimination of Discrimination against Women (CEDAW) [recommended the removal of Kyrgyzstan's HIV-specific criminal law](#), thanks to a powerful shadow report by HIV JUSTICE WORLDWIDE partners, the [Eurasian Women's Network on AIDS \(EWNA\)](#).

# HIV JUSTICE NETWORK: ACTIVITIES AND ACHIEVEMENTS

## BUILDING THE EVIDENCE BASE

It is only by monitoring global trends and developments that we can understand the situation on the ground and learn what works in stopping or overturning the injustices of HIV criminalisation. With this knowledge, we develop tools and resources for advocates around the world to foster more effective responses to damaging laws, policies and media narratives.

**We monitor and track HIV-related cases primarily through media coverage, supplemented with information from our partners and wider network.** We incorporate anonymised case reports into our web-based [\*Global HIV Criminalisation Database\*](#).

Since its launch in May 2020, the Database has been providing reports on unjust cases and comprehensive, up-to-date information and analysis on relevant laws in countries and jurisdictions around the world, including how they are being challenged. The *Database* also contains a regularly updated directory of organisations around the world actively working against HIV criminalisation.



The primary audience for the *Database* is advocates working to end HIV criminalisation. It helps them understand what is happening in their own country or region and make comparisons between countries and regions. Our data are included in the [\*HIV Policy Lab\*](#), a unique collaboration between academic, UN, and civil society organisations to track, measure and improve the HIV-related law and policy environment in countries around the world. Our data are also used by colleagues at the UN, including in UNAIDS reports, such as the [\*2021 human rights fact sheet on HIV criminalisation\*](#).

## ADVOCACY TOOLS AND RESOURCES

A key part of our work is the creation and curation of tools and resources to help advocates challenge HIV criminalisation. We collate **a library of documents and other resources in four languages (English, French, Russian and Spanish)**, the [\*HIV Justice Toolkit\*](#), and promote these resources through video documentaries, innovative web shows, and other social media outlets.

This year, we added the ***Breastfeeding Defence Toolkit*** to our growing library. This provides materials to support lawyers and advocates supporting people living with HIV who face criminal charges or other punitive measures for breastfeeding, chestfeeding or comfort nursing. Criminal prosecutions related to presumed HIV exposure via breastfeeding are driven by stigma, misinformation and the desire to protect a



child from an exaggerated risk. People living with HIV require a vigorous defence based on principles of justice and human rights, good public policy, and accurate science. Although the *Breastfeeding Defence Toolkit* is currently only available in English, we are working on French, Russian and Spanish versions. In addition, new resources will be added to the *Toolkit* as they become available.

A growing concern for HIV justice advocates has been the repurposing and misuse of public health data. In October, we promoted the publication of new HIV JUSTICE WORLDWIDE briefing paper, ***Molecular HIV Surveillance – A global review of human rights implications***, with the creation of an accompanying video, ***A Perfect Storm? Molecular HIV Surveillance in the Context of Criminalisation***. The video and briefing



paper aim to support people living with HIV, activists, legal experts, and human rights campaigners in understanding the complexities and consequences of molecular HIV surveillance. *A Perfect Storm?* was our most viewed video of 2021 on [HJN's YouTube Channel](#).

***“MHS treats people living with HIV as ‘clusters’ and targets of public health interventions, rather than the beneficiaries of public health. When you combine MHS with HIV criminalisation it’s a perfect storm. That’s why I commissioned PWN-USA to produce this briefing paper as a first step to understand the problems and to suggest a range of possible solutions.”***

**Edwin J Bernard, Executive Director, HIV Justice Network and Global Co-ordinator of HIV JUSTICE WORLDWIDE**

HJN’s web show series, *HIV Justice Live!* continued in 2021 with a July episode on UNDP’s *Guidance for Prosecutors on HIV-related criminal cases*. The show, which our colleagues at the HIV Legal Network called “a master class in advocacy,” provided insights into how to work with prosecutorial authorities to reduce unjust criminalisation of people living with HIV.

The Guidance was developed for UNDP by our HIV JUSTICE WORLDWIDE colleagues, Richard Elliott and Cécile Kazatchkine of the HIV Legal Network. Several other colleagues, including HJN’s Executive Director Edwin J Bernard, HJN’s Supervisory Board member Lisa Power, and HJN’s Global Advisory Panel member, Edwin Cameron, were part of the Project Advisory Committee.



The *HIV Justice Live!* Episode was hosted by Edwin J Bernard and featured UNDP’s Kene Esom alongside Lisa Power and Richard Elliott. It also included a special edit of HJN’s 2012 documentary, *Doing HIV Justice*, about civil society working with the Crown Prosecution Service of England and Wales to create the world’s first policy and guidance for HIV-related criminal prosecutions.

Earlier in the year, *HIV Justice Live!* celebrated the ninth anniversary of the *Oslo Declaration on HIV Criminalisation*, which was HJN’s first advocacy tool. Hosted by Edwin J Bernard, the show featured some of the advocates and experts who were behind the Declaration.



Top row (L-R): HJN’s Executive Director, Edwin J Bernard; HJN’s Communications Co-ordinator, Denis Nzioka; middle row (L-R) Patrick Eba, UNAIDS Country Director, Central African Republic; Norwegian activist, Kim Fangen; former UNAIDS Senior Human Rights Advisor, Susan Timberlake; Senior Coordinator of Human Rights at The Global Fund, Ralf Jürgens; bottom row, ARASA Founder and former Executive Director, Michaela Clayton.

## CONNECTING, CONVENING AND SUPPORTING

Throughout 2021, despite the limitations on travel and in-person meetings, we continued to bring individuals and organisations together across countries and continents to share experiences, learn, and develop strategic collaboration and campaigning.

**The HJN website** hosts the Global HIV Criminalisation Database, our own news, news curated from other sources, and our publications and videos. It had more than 100,000 page views and 55,000 visitors in 2021, of whom more than 5000 regularly returned.

In 2021, we produced 36 issues of our newsletter, *HIV Justice Weekly (now called HIV Justice News)* which was delivered to almost 1200 subscribers and disseminated on our English and French language listservs and social media.

*Beyond Blame* is our flagship meeting that brings together advocates from all over the world to discuss the successes and challenges of the global movement to end HIV criminalisation. For the past seven years, *Beyond Blame* has been an effective convening platform, widely appreciated for strengthening collaboration and facilitating the framing of common advocacy goals.

To coincide with World AIDS Day 2021, we broadcast the two-hour *Beyond Blame: Challenging Criminalisation for HIV JUSTICE WORLDWIDE* to a Zoom, Facebook and YouTube audience of well over 500 activists, advocates, judges, lawyers, scientists, healthcare professionals and researchers working to end HIV criminalisation. The web show was conducted in English, with live simultaneous interpretation in French, Russian and Spanish allowing us to reach advocates in 60 countries— more people and more languages than ever before.



*“Who says old dogs can’t teach new tricks? HIV Justice Network shows how to mount a global event on social tech ... Powerful event made urgent and relevant by current #COVID19 events.”*

**Ben Plumley, Host, A Shot In The Arm Podcast**

## REPRESENTATION AND AWARENESS-RAISING

Throughout the year, we raised awareness of HIV criminalisation and the HIV justice movement in a wide range of media and global and regional fora. **We amplified the voices of HIV criminalisation survivors and collaborated closely with other social justice movements, to ensure that HIV criminalisation is on policy and advocacy agendas.**

In an editorial in the *Journal of the International AIDS Society* published to coincide with [Zero Discrimination Day](#) (March 1), we celebrated “the courage and commitment of the growing global community of advocates, human rights defenders and others around the world who are challenging laws, policies and practices that inappropriately and unjustly criminalize people living with HIV.” We cautioned, however, that this advocacy work must include and benefit those populations who are the most marginalised. These populations remain most vulnerable to prosecution, despite advances in HIV science.



The editorial was authored by HJN’s Executive Director, Edwin J Bernard; HJN’s Supervisory Board member, Michaela Clayton; HJN’s Global Advisory Panel member, Edwin Cameron; Chris Beyrer, Desmond M. Tutu Professor of Public Health and Human Rights at the Johns Hopkins Bloomberg School of Public Health and GNP+’s Alexandra Volgina.

Throughout 2021, HJN represented the HIV justice movement, raised awareness of the need for legal reform and justice for people living with HIV in the criminal legal system, and advocated for rights-based public health policies and practices with a wide range of key global and regional initiatives:

### GLOBAL PARTNERSHIP

- Continuing to serve as the civil society co-lead focusing on justice settings (alongside UNDP) within the technical working group of the [Global Partnership for Action to Eliminate All forms of HIV-related Stigma and Discrimination](#).

### REGIONAL JUDGES’ FORUM

- Participating in the [3rd EECA Judges’ Forum](#) on HIV, Human Rights and the Law convened by UNDP and co-hosted by the National School of Judges of Ukraine, focusing on international experiences of HIV decriminalisation, with the participation of judges from Albania, Belarus, Georgia, Kazakhstan, Kyrgyzstan, Moldova, Tajikistan, Ukraine and Uzbekistan.

### UN SPECIAL RAPPORTEUR ON THE RIGHT TO HEALTH

- Highlighting the importance of HIV criminalisation as an impediment to the right to health during a handover dialogue for the new UN Special Rapporteur on the Right to Health, Dr Tlaleng Mofokeng, entitled: *Re-thinking criminalization: drugs, sex work, same-sex relations and HIV*.

### IAS 2021

- Participating in The Elizabeth Taylor AIDS Foundation’s [HIV Is Not A Crime Symposium at IAS 2021](#) on the impact of HIV criminalisation, moderated by Emmy Award-winning journalist, Sunny Hostin, and featuring HJN’s Executive Director, Edwin J Bernard, HJN’s Supervisory Board member, Sarai Chisala-Tempelhoff, and HJN’s Global Advisory Panel member, Robert Suttle.

**HIV UNMUTED**

- Providing technical support to the International AIDS Society's HIV unmuted podcast, entitled *HIV is not a crime* featuring HJN's Global Advisory Panel members, Edwin Cameron and Robert Suttle, as well as the lawyer who supported a Malawian woman living with HIV who was *unjustly prosecuted for briefly breastfeeding another woman's infant*.

**2021 POLITICAL DECLARATION**

- Urging all stakeholders engaged with the civil society dialogue on the Global AIDS Strategy and the 2021 High-Level Meeting on HIV/AIDS to *ensure that HIV criminalisation was included as a key indicator in the 2021 Political Declaration* and that there is political commitment to remove laws and policies that unjustly target people living with HIV.

**RIGHTSCON 2021**

- Reaching a new audience concerned about human rights in a digital age at a *RightsCon* session, *Risks, rights, and digital health: HIV, TB, and the law* alongside experts from Geneva's Graduate Institute Global Health Centre, KELIN and UNDP.

**MOLECULAR HIV SURVEILLANCE**

- Raising awareness of the human rights implications of molecular epidemiology in an online *HIV Forum* convened by Thorne Harbour Health (formerly the Victorian AIDS Council).

**HUMAN RIGHTS RESPONSES TO COVID-19**

- *Supporting a People's COVID Vaccine* and co-authoring the commentary, *'An international pandemic treaty must centre on human rights'*, with global public health and human rights experts in the *British Medical Journal*.

**COLLABORATING ON KEY POPULATION DECRIMINALISATION**

- Co-ordinating an informational webinar on decriminalisation for Robert Carr Fund grantees with Harm Reduction International and the International Drug Policy Consortium, facilitated by HJN's Executive Director, Edwin J Bernard and featuring representatives of all of the global key population networks – Global Action for Trans Equality (GATE), the Global Network of People Living with HIV (GNP+), the International Network of People Who Use Drugs (INPUD), MPact Global Action for Gay Men's Health and Rights, and the Global Network of Sex Work Projects (NSWP).

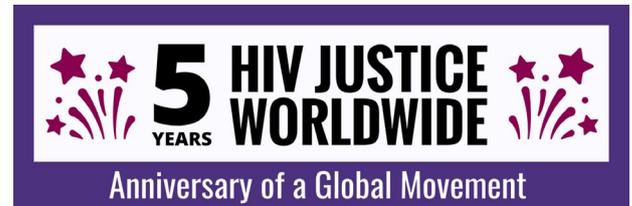
As a result, we forged stronger relationships with many organisations undertaking HIV and human rights work around the world and established new contacts for future collaborations.

# HIV JUSTICE WORLDWIDE: ACTIVITIES AND ACHIEVEMENTS

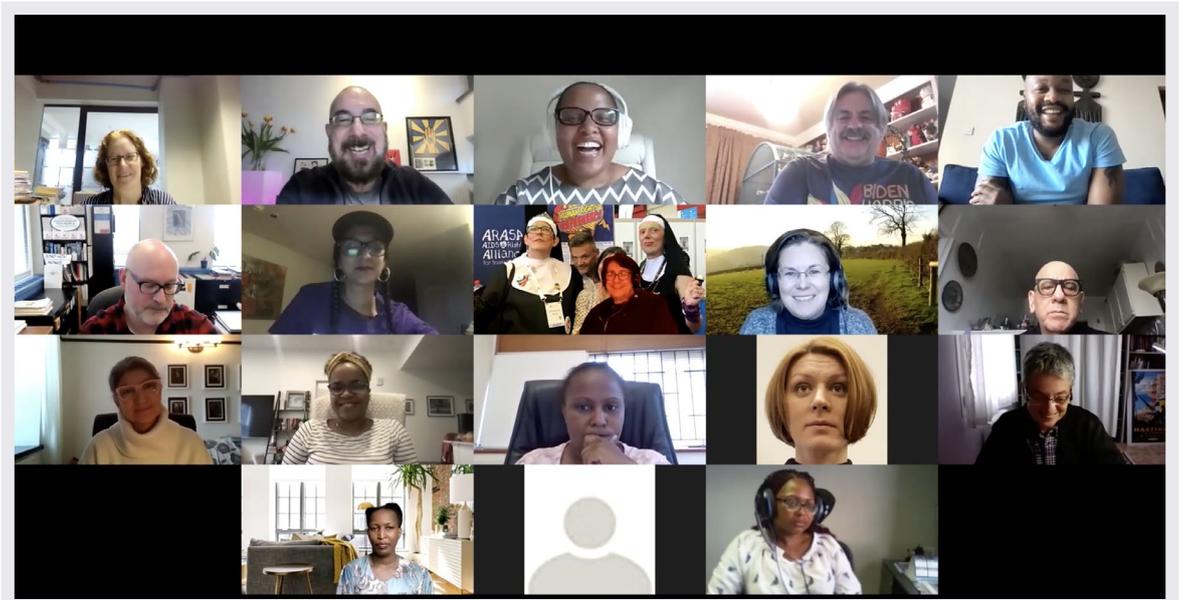
HJN was a co-founder and is the co-ordinator of the **HIV JUSTICE WORLDWIDE** (HJWW) coalition.

Over the last five years, the coalition has achieved some **remarkable progress**.

What started as a group of seven organisations working together to shape the discourse on HIV criminalisation has grown to include **more than 120 organisations and individuals sharing information, networking, capacity building, mobilising, and cultivating a global community collaborating to address HIV criminalisation.**

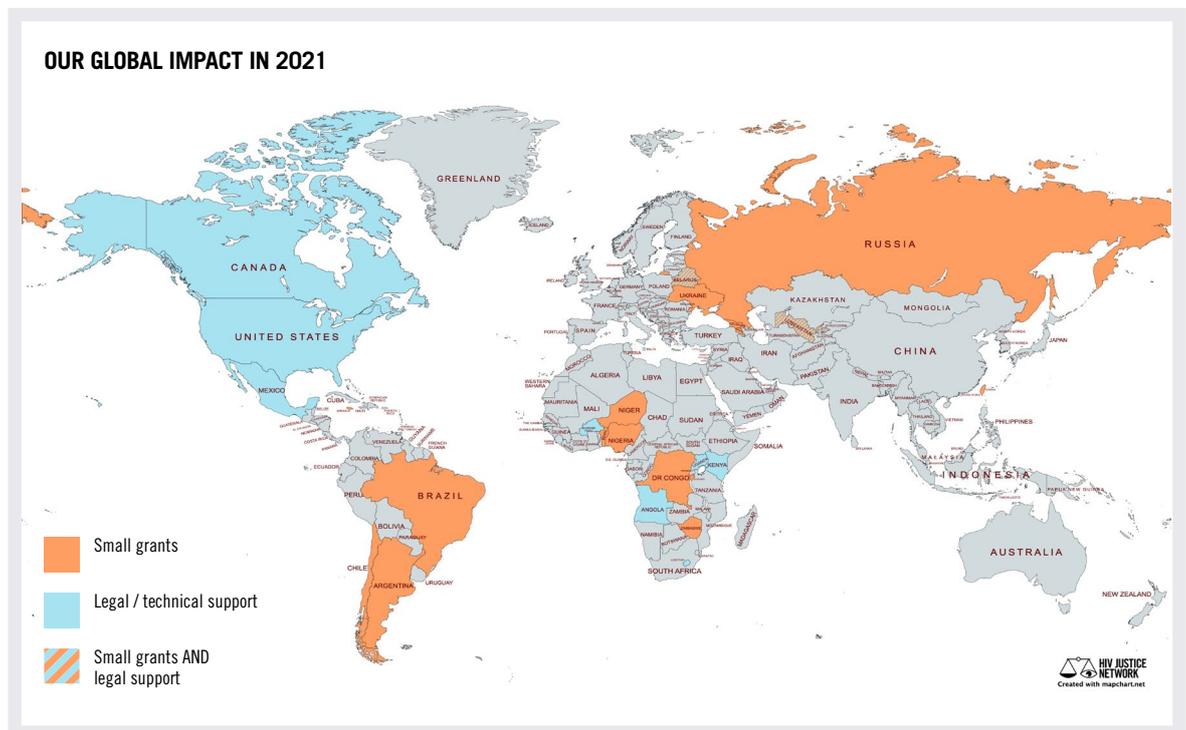


Much of the work undertaken by HJWW has been funded by the Robert Carr Fund for civil society networks through the HIV Justice Global Consortium. Since 2019, HJN has been the lead grantee of the Consortium of seven partners: [AIDS and Rights Alliance for Southern Africa](#) (ARASA), the [Global Network of People Living with HIV](#) (GNP+), the [HIV Legal Network](#), [Positive Women's Network-USA](#), [Southern Africa Litigation Centre](#) (SALC) and the [Sero Project](#). Through technical assistance and grants, the Consortium has been able to nurture and support the development of new national and regional networks and expand the capacity of existing ones.



Representatives of the seven HIV Justice Global Consortium partners meet online each month to strategise regarding individual and joint work to end HIV criminalisation, and to discuss how operations and programmes have been affected by COVID-19, as well as proposing solutions, such as shifting to embrace online technology.

Throughout the year, we oversaw the distribution of small grants either directly or through our Consortium partners working in Eastern Europe and Central Asia (EECA), Francophone Africa, Anglophone Africa, and Latin America and Caribbean.



Our global impact in 2021: where we and our HIV Justice Global Consortium partners provided small grants and/or legal and technical support.

- **Anglophone Africa** small grants– overseen by ARASA and SALC – supported civil society organisations in Nigeria (Lawyers Alert) to prevent the passage of a new HIV-specific criminal statute in Akwa Ibom state; and in Zimbabwe (Zimbabwe Lawyers for Human Rights) to continue engagement with parliamentarians and media on advocacy to repeal the country’s HIV-specific criminal law with full decriminalisation within reach at the end of 2021.
- **EECA** small grants – co-managed by GNP+ and Eurasian Women’s Network on AIDS – supported research to document women’s leadership in HIV decriminalisation advocacy in Armenia, Belarus, Georgia, Russia, Ukraine and Uzbekistan; media prizes for best journalistic coverage of the issue of HIV criminalisation in Armenia and Uzbekistan; and supported media coverage to reframe the issue in Russia.
- **Francophone Africa** small grants – overseen by the HIV Legal Network – supported a PLHIV network (RéBAP+) in Benin to mobilise against problematic provisions in the country’s HIV law; supported an LGBTI+ network (HUMURE) in Burundi to inform parliamentarians and police of medical evidence regarding HIV and its transmission, issues related to HIV criminalisation as well as human rights and key populations more broadly; supported two civil society organisations in the Democratic Republic of Congo to engage with policy makers and prosecutors, and interventions in the media (HODSAS) and develop guidance for prosecutors on HIV-related criminal cases (UCOP+); and supported the National Coalition for the Decriminalization of HIV in Niger to develop an impact assessment on the HIV criminalisation law and draft revisions.

- **Latin American and Caribbean** small grants – overseen by the Sero Project – supported Ciclo Positivo to educate parliamentarians on HIV criminalisation and human rights in Argentina; supported Grupo de Incentivo à Vida (GIV) to develop a [handbook](#) to educate criminal legal system actors in Brazil; and provided informational webinars in Brazil, Chile and Jamaica to educate various actors regarding issues related to HIV criminalisation reform.
- The rest of world small grants – overseen by HJN – supported the PLHIV network in **Taiwan** (PRAA) to limit the unscientific application of its HIV-specific law by raising awareness of U=U among the Taiwanese community and policy makers.

## ORGANISATIONAL DEVELOPMENT, FUNDRAISING AND GOVERNANCE

In 2021, HJN was primarily supported through a grant from the Robert Carr Fund (RCF) to the [HIV Justice Global Consortium](#), of which we are lead grantee. The total amount of funding from RCF for the Consortium was \$874.111 in 2021, of which \$425.523 was on behalf of our six Consortium partners: \$72.395 for ARASA; \$78.161 for GNP+; \$138.294 for the HIV Legal Network; \$52.519 for PWN-USA; \$29.665 for SALC; and \$54.489 for the Sero Project. We were also fortunate to receive funding from The Elizabeth Taylor AIDS Foundation's [HIV is not a Crime program](#). Some of this funding was earmarked for creating [advocacy tools](#) and awareness to prevent the criminalisation of women living with HIV for breastfeeding or comfort nursing, and the rest was a contribution towards our core costs.

### ORGANISATIONAL DEVELOPMENT

In the first half of 2021, the HJN team comprised one full time staff member, the Executive Director based in the Netherlands, plus five additional core team members based in France (Sylvie Beaumont, research and translations), Kenya (Denis Nzioka, communications co-ordination), the Netherlands (Julian Hows, partnerships and governance), South Africa (Sive Stofile, grants and compliance), and the United Kingdom. In July 2021, our UK-based Senior Associate, Rebekah Webb, moved on and we welcomed a new Senior Policy Analyst, Alison Symington. Alison is a legally educated advocate, researcher and project manager based in Canada with over twenty years' experience of legal analysis in the areas of health, human rights and justice.

We also have a roster of preferred consultants with expertise in finance, print design, video advocacy and web development, as well as Russian and Spanish translators. In addition, we engaged two further consultant policy analysts to support HJN with our Global HIV Criminalisation Database, and we continued working with a fundraising consultant to support us in the development of a new resource mobilisation strategy to ensure sustainability of the organisation.

As we move towards the implementation of our 2022-26 *Strategic Plan*, in 2021 we focused on three key organisational development priorities:

1. **Increasing diversity within our organisation** by embedding diversity and inclusion in our recruitment processes for the HJN team and the Supervisory Board.
2. **Improving our reach and strengthening our communications** by establishing a communications co-ordinator as well as continuing to innovate by utilising our media and technology savvy to change hearts and minds through digital organising and storytelling.
3. **Mobilising resources to support and enhance our work** by developing our fundraising capacity and diversifying our funding sources to ensure the sustainability of HJN into the future.

## FUNDRAISING PRINCIPLES

In 2021, the Executive Director worked with our fundraising consultant, core team, and Supervisory Board to develop a set of fundraising principles. We strive for best practice in all we do, and raise funds in accordance with our vision, mission, organisational guiding principles, and the following fundraising principles:

- We are independent of any individual funder's agendas — whether that be governmental, corporate, or organisational — and our fundraising and advocacy activities will always respect and protect that independence.
- We will ensure that projects for which we raise funds reflect our mission, organisational principles and strategic priorities, so that neither the funding opportunities we pursue nor the requirements of funders will deflect us from our strategic objectives.
- We recognise that although our funders may share some of our values, they may not agree with everything we say or do. We will not allow any funding relationship with a government, corporation, organisation or individual to constrain us from criticising them or from exposing any human rights violations for which they may be responsible.
- We understand that accepting funding from any source comes with potential risks. Before considering whether to accept funding we will undertake a risk assessment analysis on a case-by-case basis led by the Executive Director in close consultation with the Supervisory Board to ensure minimal risk and maximum benefit.
- We will behave with integrity in all our fundraising activities, ensuring we undertake all due diligence to comply with our organisational and fundraising principles, and that these activities also comply with regulations and legislation in the Netherlands and other applicable jurisdictions.
- We are accountable to our members, partners, and the wider HIV justice movement, and will fundraise with transparency. If we get things wrong, we will be open about our mistakes and take swift action to fix them.

## GOVERNANCE: SUPERVISORY BOARD

The HIV Justice Foundation (HJN's fiscal host) is run by a Management Board, comprising HJN's Executive Director, and a Supervisory Board. The Supervisory Board has three roles: to provide oversight; strategic input; and to serve as the Executive Director's employer. This 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 February 2021, there were a number of [significant changes to the Supervisory Board](#).



Kevin Moody

**Kevin Moody**, based in the Netherlands, was appointed as Chair of the Supervisory Board. He took over from **Lisa Power** who stepped down after almost four years as the “start-up” Chair. Lisa subsequently left the Supervisory Board in July 2021, at the end of her term.



Lisa Power

Three new members with extensive experience founding, running and growing their own organisations joined the Supervisory Board.



Michaela Clayton

**Michaela Clayton**, based in Namibia, formerly founding director of the AIDS and Rights Alliance for South Africa (ARASA) joined as Treasurer.

**George Ayala**, based in the United States, formerly founder and director of MPact Global Action for Gay Men's Health and Rights joined as a member.



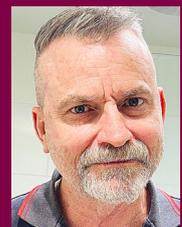
George Ayala



Sarai Chisala-Tempelhoff

**Sarai Chisala-Tempelhoff**, based in Malawi, founding director of the Gender and Justice Unit also joined as a member.

**Paul Kidd**, based in Australia, who first joined the Supervisory Board in January 2018, continued in his role as Secretary.



Paul Kidd

In December, Michaela Clayton vacated her position on the Supervisory Board moving to HJN's [Global Advisory Panel](#). Following her departure, the role of Treasurer was temporarily filled by our Chair, Kevin Moody.

We are grateful to Supervisory Board members, past and present, for their commitment to the organisation and to the movement. To learn more about the individual members of the Supervisory Board please visit [HJN's Supervisory Board page](#).

## GOVERNANCE: GLOBAL ADVISORY PANEL (GAP)

HJN's Global Advisory Panel (GAP) is an international expert reference group of activists, lawyers and academics from all regions of the world who are working on various aspects of decriminalisation relating to people living with HIV and key populations. More than half of the GAP is living with HIV. Convened in January 2020, all members agreed to serve on the GAP for an initial period of two years, until 31 December 2021.

The GAP exists to assist HJN deliver on its 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.

Individual GAP members supported HJN on a bilateral basis throughout the year and contributed to the development of our 2022-26 *Strategic Plan*. As a group, the GAP met in June 2021 for a preview of the forthcoming *Strategic Plan*, to discuss its implementation, and to learn about our fundraising and programmatic plans for the rest of the year.

We developed further *Mind the GAP* videos profiling members of the Global Advisory Panel (and Supervisory Board, who are *ex officio* members). Throughout 2021, we released new episodes featuring: [Jeffry Acaba](#), [Elie Ballan](#), [Sarai Chisala-Tempelhoff](#), [Cecilia Chung](#), [Michaela Clayton](#), [Alfredo Gonzalez](#), [Paul Kidd](#), [Alexander McClelland](#), [Kevin Moody](#) and [Lisa Power](#).

To learn more about the individual members of the GAP please visit [HJN's GAP page](#).



A promotional image for our 'Mind the GAP' video featurette 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 Gonzales, 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 (former SB member), Jeffry Acaba, Gennady Roschupkin and Robert Suttle.

# LOOKING TO THE FUTURE

The new [Global AIDS Strategy](#) 2021-2026 calls on countries to adopt bold new targets to remove “societal and legal impediments to an enabling environment for HIV services”, which includes achieving a goal of fewer than 10% of countries with “punitive laws and policies”, including those that allow for HIV criminalisation.

The HIV Justice Network is ready to take on the challenge to support advocates help countries achieve these targets. That’s why we were delighted to receive news in December 2021 that two separate funding applications to the Robert Carr Fund were successful, placing us on firm footing to continue our work to end HIV criminalisation and support advocates pushing for their countries to achieve the *Global AIDS Strategy* goals.

**We will lead the third iteration of the HIV Justice Global Consortium (Consortium 3.0) with funding secured until 2024.** Consortium 3.0 includes six of our seven previous Consortium partners, with the Eurasian Women’s Network on AIDS (EWNA) replacing PWN-USA. EWNA have collaborated with the Consortium since 2017 as a small grant recipient. In 2019, EWNA began representing the International Community of Women Living with HIV at our annual strategy meetings. PWN-USA will continue to engage with the Consortium through their membership of HJWW’s Steering Committee and their partnership with the Sero Project in the US-focused Health Not Prisons Collective.

With partners representing different geographies and identities, and with significant expertise in HIV, law and human rights, the Consortium is able to develop and implement effective, innovative strategies that consider the full diversity of people living with HIV. We try to ensure we respond to our beneficiaries’ needs in ways that are sensitive to local factors. Our diverse Consortium membership also helps us to appreciate intersectionality and recognise the multiple effects our work may have nationally, regionally or globally and on other issues and communities.

**We are also leading a four-organisation Consortium (with ARASA, GNP+ and HIV Legal Network) that provides short-term Exceptional Opportunity Funding (EOF) until the end of August 2022.** This funding will allow us to adapt our work to the context of the COVID-19 pandemic.

As a result, an important new element of our programme in 2022 is the development of a multilingual (English, French, Russian, Spanish) e-Learning and e-Training platform to convene and train activists, lawyers, expert witnesses, prosecutors, criminalisation survivors and media. In the context of COVID-19 and as we enter a “new normal,” this platform will replace and supplement in-person events and extend our reach to new audiences. We expect to deliver our first online learning courses by the final quarter of the year.

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 human rights concerns raised by surveillance, including through new technologies. HJN is in a solid position, therefore, to seek new partners, build broader alliances and attract new funders.

Our Partnerships and Governance Co-ordinator and the Executive Director continue to explore relationships with partners and potential funders. The Supervisory Board and the Global Advisory Panel support us in building these relationships. In fact, we have already benefited from a new funder in 2021 – The Elizabeth Taylor AIDS Foundation – and we are in advanced discussions with several other funders interested in supporting our work in 2022 and beyond.

In 2022, we also plan to significantly expand the HIV JUSTICE WORLDWIDE Steering Committee with five additional partners – global and regional HIV and human rights organisations working on the decriminalisation of key populations affected by HIV.

As we pursue our mission 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, we do so in solidarity with other criminalised and stigmatised communities. We will not rest until all of us, in all of our diversity, are treated equally, fairly and justly.



# HIV JUSTICE FOUNDATION FINANCIAL STATEMENTS 2021

# BALANCE SHEET AS AT 31 DECEMBER 2021

(After appropriation of the result)

	31/12/2021	31/12/2020
	\$	\$
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
1 Other receivables	68.767	42.578
2 Cash and cash equivalents	673.716	145.983
<i>Total current assets</i>	742.483	188.561
	<b>742.483</b>	<b>188.561</b>
<b>EQUITY &amp; LIABILITIES</b>		
<b>FOUNDATION'S EQUITY AND RESERVES</b>		
3 Restricted reserves	5.876	2.389
4 Unrestricted reserves	15.759	15.759
<i>Total equity and reserves</i>	21.635	18.148
<b>SHORT TERM LIABILITIES</b>		
5 Grants received in advance	652.232	130.976
6 Payables related to taxes & social security	2.638	1.891
7 Trade payables	10.565	8.442
8 Other liabilities and accrued expenses	55.413	29.104
<i>Total current liabilities</i>	720.848	170.413
	<b>742.483</b>	<b>188.561</b>

# STATEMENT OF INCOME & EXPENSES FOR THE YEAR 2021

	Actuals 2021 \$	Budget 2021 \$	Actuals 2020 \$
<b>INCOME</b>			
9 Government funding	0	0	0
10 (I)NGO, Trust & Foundation funding	464.390	438.778	397.224
11 Other sources of funding	0	0	1.066
<i>Total income</i>	464.390	438.778	398.290
<b>EXCEPTIONAL INCOME AND EXPENSES</b>			
12 Interest	0	0	0
13 Currency fluctuations	-3.081	0	1.091
<i>Total exceptional income and expenses</i>	-3.081	0	1.091
<b>EXPENSES</b>			
14 Personnel costs	299.875	296.688	235.724
15 Sub-granting	31.810	22.500	11.000
16 Programmatic costs	88.473	84.550	117.620
17 Office & organisation costs	37.664	35.040	33.212
<i>Total expenses</i>	457.822	438.778	397.556
<b>Net result</b>	<b>3.487</b>	<b>0</b>	<b>1.825</b>
<b>APPROPRIATION OF THE RESULT</b>			
<i>Net result to restricted reserve(s)</i>	3.487		1.860
<i>Net result to unrestricted reserve</i>	0		-35
	<b>3.487</b>		<b>1.825</b>

# CASH FLOW STATEMENT

(Prepared using the indirect method)

	2021	2020
<i>Cash flow from operating activities</i>		
Operating result	3.487	1.825
Adjustment for depreciations	0	0
Gross cash flow from operation activities	<b>3.487</b>	<b>1.825</b>
<i>Changes in working capital</i>		
Mutation in receivables	-26.189	1.306
Mutation in liabilities	550.435	38.195
Net cash flow from operational activities (A)	<b>527.733</b>	<b>41.326</b>
<i>Cash flow from investment activities</i>		
Investment in fixed assets	0	0
Cash flow from investment activities (B)	<b>0</b>	<b>0</b>
Movement in cash and cash equivalents (A+B)	<b>527.733</b>	<b>41.326</b>
Cash and cash equivalents 1 January	145.983	104.657
Cash and cash equivalents 31 December	<b>673.716</b>	<b>145.983</b>
	<b>527.733</b>	<b>41.326</b>

# NOTES TO THE FINANCIAL REPORT

## **DIRECTIVE 640**

The HJN financial report 2021 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 2021

	<u>31/12/2021</u>	<u>31/12/2020</u>
<b>1 OTHER RECEIVABLES</b>		
Grants to receive	68.267	0
Prepaid expenditures	500	0
Partner installments	0	42.578
Other receivables	0	0
	<b><u>68.767</u></b>	<b><u>42.578</u></b>
<b>2 CASH AND CASH EQUIVALENTS</b>		
Current account dollar	665.529	140.070
Current account euro	8.187	5.913
	<b><u>673.716</u></b>	<b><u>145.983</u></b>

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

# FOUNDATION'S EQUITY AND RESERVES

	<u>Restricted reserve per</u> <u>31/12/2021</u>	<u>Mutations</u> <u>2021</u>	<u>Restricted reserve per</u> <u>31/12/2020</u>
<b>3 RESTRICTED RESERVES</b>			
Staff transition reserve	4.785	3.487	1.298
<b>Total</b>	<b>4.785</b>	<b>3.487</b>	<b>1.298</b>

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	0	1.091
<b>Total</b>	<b>1.091</b>	<b>0</b>	<b>1.091</b>

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.

	<u>Unrestricted reserve per</u> <u>31/12/2021</u>	<u>Net result</u> <u>2021</u>	<u>Unrestricted reserve per</u> <u>31/12/2020</u>
<b>4 UNRESTRICTED RESERVE</b>			
Continuity reserve	15.759	0	15.759
<b>Total</b>	<b>15.759</b>	<b>0</b>	<b>15.759</b>

Per 31 December the continuity reserve equals 11,1% of the organisation's annual staff and organisation costs. To ensure sustainability of the organisation, the continuity reserve should be at least 25%.

	<u>31/12/2021</u>	<u>31/12/2020</u>
<b>5 GRANTS RECEIVED IN ADVANCE</b>		
Robert Carr Fund	618.035	130.976
Other	34.197	0
	<b><u>652.232</u></b>	<b><u>130.976</u></b>

All grant obligations have a duration of 1 financial year or less.

<b>6 PAYROLL LIABILITIES</b>		
Holiday allowance reserved	2.638	1.891
	<b><u>2.638</u></b>	<b><u>1.891</u></b>

<b>7 TRADE PAYABLES</b>		
Trade creditors	<b><u>10.565</u></b>	<b><u>8.442</u></b>

<b>8 OTHER CURRENT LIABILITIES</b>		
Partner installments	42.565	0
Auditing	5.792	8.917
Other expenses to be paid	7.056	20.187
	<b><u>55.413</u></b>	<b><u>29.104</u></b>

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.

#### 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, 2024.

# NOTES TO THE STATEMENT OF INCOME & EXPENSES FOR THE YEAR 2021

	Actuals 2021	Budget 2021	Actuals 2020
<b>9 GOVERNMENT FUNDING</b>			
Funding from governmental agencies	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>
<b>10 (I)NGO, TRUST &amp; FOUNDATION FUNDING</b>			
Robert Carr Fund	448.587	438.778	397.224
The Elizabeth Taylor Aids Foundation	15.803	0	0
	<b>464.390</b>	<b>438.778</b>	<b>397.224</b>
<b>11 OTHER SOURCES OF FUNDING</b>			
Deutsche Aidshilfe	0	0	1.066
	<b>0</b>	<b>0</b>	<b>1.066</b>
<b>12 INTEREST</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>13 CURRENCY FLUCTUATIONS</b>	<b>-3.081</b>	<b>0</b>	<b>1.091</b>

	Actuals 2021	Budget 2021	Actuals 2020
<b>14 PERSONNEL COSTS</b>			
<b>Staff costs</b>			
Staff salaries	81.792		84.834
Staff social premiums	17.793		11.406
Staff holiday allowance	5.363		5.182
	<b>104.948</b>	<b>100.000</b>	<b>101.422</b>
<b>Other personnel costs</b>			
Capacity development	0	0	-139
Other costs	0	0	2.365
Consultancy*	194.927	196.688	132.076
	<b>194.927</b>	<b>196.688</b>	<b>134.302</b>
	<b>299.875</b>	<b>296.688</b>	<b>235.724</b>
<b>15 SUB-GRANTING</b>	<b>31.810</b>	<b>22.500</b>	<b>11.000</b>
<b>16 PROGRAMMATIC COSTS</b>			
Communication & PR	58.335	60.350	39.757
Legal expertise	0	0	6.857
Other expertise*	29.750	24.200	42.534
Conference & travel costs	388	0	28.472
	<b>88.473</b>	<b>84.550</b>	<b>117.620</b>
<b>17 OFFICE &amp; ORGANISATION COSTS</b>			
Office costs	1.980	3.040	7.623
Audit	11.649	12.500	11.731
Financial & salary administration	12.220	18.000	11.812
Bank costs	2.541	1.500	1.705
General organisation costs	9.274	0	341
Depreciation	0	0	0
	<b>37.664</b>	<b>35.040</b>	<b>33.212</b>

\* Both items were grouped under 'consultancy' in the 2020 annual financial report. In 2021 the components are separated to differentiate between one-time or short-term service providers working on activities, i.e. programmatic expertise, and long-term consultants carrying out key work towards the organisation's strategies, i.e. core consultancy. The comparative 2020 numbers are adjusted to match.

# ADDITIONAL INFORMATION

**CONFIRMATION AND APPROVAL OF THE FINANCIAL REPORT 2021**

The Board of HJN has confirmed and approved the financial statements 2021 at the board meeting of 27 April 2022.

**RESULT ALLOCATION**

The result is allocated according to the results allocation on page 24.

**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.

# HIV JUSTICE FOUNDATION INDEPENDENT AUDITOR'S REPORT



Kamphuis & Berghuizen  
accountants | belastingadviseurs

## INDEPENDENT AUDITOR'S REPORT

To: The management of Stichting HIV Justice

### A. Report on the audit of the financial statements 2021 included in the annual report

#### Our opinion

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

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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 28th 2022

**KAMPHUIS & BERGHUIZEN**

Accountants/Belastingadviseurs

w.g.

**P. Heyman-Brand MSc RA**