HIV JUSTICE FOUNDATION ANNUAL REPORT 2023

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HIV JUSTICE FOUNDATION MANAGEMENT BOARD REPORT 2023

MESSAGE FROM THE EXECUTIVE DIRECTOR

Although ending HIV criminalisation cannot rely on science alone, it can help limit unjust prosecutions while we work to end the HIV-related stigma, discrimination and structural inequalities that drive criminalisation.

In 2023, we celebrated five years since the publication of the *Expert Consensus Statement on the Science* of *HIV in the Context of Criminal Law* with our *Five-Year Impact Report* and an *HIV Justice Live!* webshow, both of which focused on how the *Expert Consensus Statement* is bringing science to justice.

To ensure that communities continue to lead, and to further enable the building of an intersectional movement to end punitive laws and policies that affect people living with HIV in all our diversity, in 2023 we made our online platform for e-learning and training, the HIV Justice Academy, more widely available in Spanish and Russian, to complement our English and French versions. In 2023, the HIV Justice Academy was visited by several thousand learners from 110 countries. Graduates of our flagship HIV Criminalisation Online Course told us that they really benefitted from the course, finding it relevant, interesting, and engaging.

Thank you to everyone who has supported us on our journey so far. We couldn't have done it without our partners – including our funders – who recognise the importance of this work, nor without the courage and commitment of the many advocates working in often challenging circumstances to save and improve lives by challenging laws, policies, and practices that inappropriately regulate and punish people living with HIV.

I hope you enjoy reading about our achievements in 2023 and will continue to support our work – in whatever capacity you are able – in 2024 and beyond.

In solidarity,

Edwin J Bernard
Edwin J Bernard

Executive Director

MESSAGE FROM THE CHAIR OF THE SUPERVISORY BOARD

To paraphrase the ever-insightful, ever-eloquent poet Maya Angelou: *when we know better, we can – and should – do better.*

Stigma is both a cause and effect of HIV criminalisation. And to a significant degree, stigma is rooted in fear and misinformation. Both are evident in the continued misuse of the criminal law against people living with HIV, and both are reinforced with every misguided prosecution and every sensational media story accompanying such prosecutions.

Of course, this is only part of the reason why HIV criminalisation, and other punitive policies against people living with HIV and various communities particularly affected by HIV, persist in jurisdictions around the world, in every region, and across different legal systems. Another powerful driver is the deliberate weaponisation of the law by some lawmakers and law enforcers, who advance their own personal interests or political agendas by scapegoating 'the other', through stoking that misinformation and fear.

This is why the work of the HIV Justice Network, detailed in this report of our achievements in 2023, is essential. We support efforts to 'bring science to justice', not only countering misinformation about HIV and its transmission but also highlighting the growing evidence that criminalisation does more harm than good, undermining both human rights and public health. Such education of decision-makers is part of the solution. When lawmakers and law enforcers know better, they can – and should – do better. And sometimes they do.

But sadly, we know that reason alone rarely suffices to achieve justice. We must therefore also build power to make change, to pressure those decision makers. Through our online database, reports, and video products, we document the injustice of HIV criminalisation worldwide, providing data to guide advocacy. Through the HIV Justice Academy, we equip communities with the information and tools they need for that long-term work. And in the words of gay human rights activist Harvey Milk, "you gotta give 'em hope!" – so we share stories of successful resistance as well.

If we're to achieve an end to the pandemic, the world must do better in responding to HIV, including ending HIV criminalisation. This report should both anger you and hearten you. This report shows we can – and should – do better. Please join me in supporting the HIV Justice Network as we strive for HIV justice worldwide.

In solidarity,

Richard Elliott
Richard Elliott
Chair, Supervisory Board

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THE HIV JUSTICE NETWORK (HJN)

ORGANISATIONAL PROFILE

The HIV Justice Foundation (in Dutch, *Stichting HIV Justice*) is an independent, non-profit legal entity registered in the Netherlands operating under the name HIV Justice Network (HJN).

The HJN team operates remotely, and members are located in countries across Europe, Africa, and the Americas. We benefit from the strategic input of two governance mechanisms: a Supervisory Board, responsible for supporting the overall management of the organisation in accordance with Dutch law and best NGO practice, and our Global Advisory Panel, an international expert group comprising individuals working on HIV and intersectional criminalisation from all regions of the world.

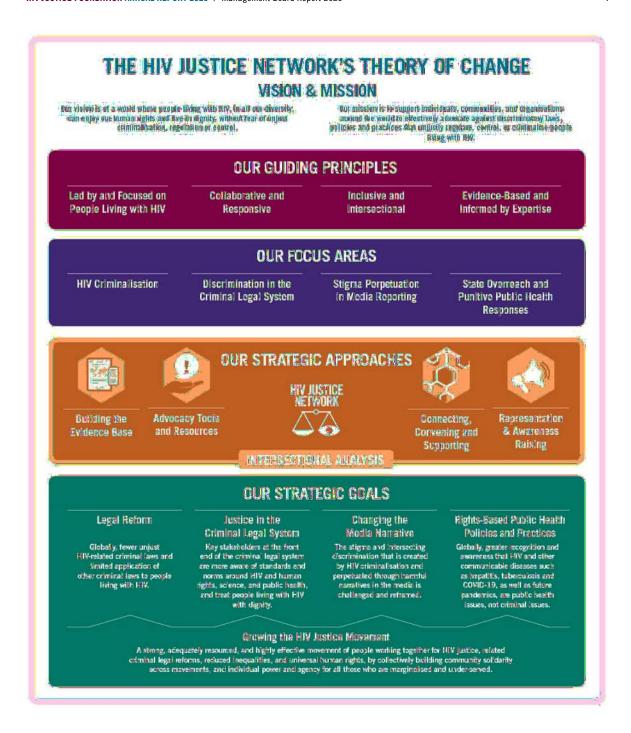
STRATEGIC PLAN 2022-26

The HIV Justice Network (HJN) leads a co-ordinated, effective global response to punitive laws and policies that negatively impact people living with HIV in all our diversities through several mutually reinforcing activities.

Mindful of the many challenges inherent in removing discriminatory laws, policies, and practices, our *Strategic Plan 2022-2026* identifies four specific areas of focus with five related strategic goals. The areas of focus align with the *Global AIDS Strategy 2021-2026* and reflect the *2021 Political Declaration on HIV and AIDS*.

Based on our strengths and expertise, HJN uses four strategic approaches to achieve these goals, within an overall framework of intersectional analysis.

- We **build the evidence base** against the unjust use of the criminal law against people living with HIV by gathering relevant data and information from around the world.
- We **raise awareness** in scientific, medical, policy, advocacy, media, and donor communities of the harms of HIV criminalisation.
- We create, collate, and disseminate advocacy tools and resources to foster more effective responses to damaging laws, policies, and media narratives.
- Informed by an intersectional analysis, we **bring together** individuals and national, regional, and global networks and organisations, across movements and communities, to catalyse change. Part of this involves co-ordinating the HIV JUSTICE WORLDWIDE (HJWW) coalition, which campaigns to end HIV criminalisation globally.



The success of our *Strategic Plan 2022-2026* depends on people living with HIV and our allies building power together. We can achieve far more by working collaboratively and so we will continue to rely on the support of our members, partners, and funders.

In 2024, we will conduct a light-touch mid-term review of the implementation of our *Strategic Plan 2022-2026*. This review will also help us assess the relevance of the strategy and guide any necessary adaptations for the remaining period.

2023 IN REVIEW

Working to end punitive laws and policies that negatively impact people living with HIV is never easy, but 2023 felt especially hard, as we tried to simultaneously move forward in our advocacy as well as defend previous gains from erosion by the anti-rights movement.

For the first time since the start of the COVID-19 pandemic, we saw an increase in the number of reported HIV-related prosecutions: 86 cases in 18 countries. This compares with 49 cases in 16 countries in 2022 and 54 cases in 20 countries in 2021. In 2023, as in previous years, the highest number of case reports come from the EECA region (Uzbekistan and Russia), followed by the United States (10 cases – a significant decrease) and the United Kingdom (5 cases – a worrying increase).

It is possible there were actually more prosecutions, but these reported cases may illustrate a far more widespread, inadequately documented use of criminal law against people living with HIV.

Although many people arrested or prosecuted were heterosexual men, we also saw how HIV criminalisation plays out for those who face multiple, often intersecting, forms of stigmatisation and marginalisation – particularly sex workers who are also transgender and/or people of colour and/or migrants. It is clear that a convergence of multiple levels of criminalisation, discrimination and other vulnerabilities leads to over-policing of the bodies and behaviours of people living with HIV.



AFRICA

Unlike previous years, the only country on the African continent with reported new HIV criminalisation cases in 2023 was Kenya, where lawmakers were still planning to follow Uganda in enacting even more criminalisation aimed at LGBTI+ people – as were Botswana, Ghana, and Niger. Following the December 2022 dismissal of the constitutional challenge to Kenya's HIV-specific provisions in the

Sexual Offences Act, there are still plans to appeal and to continue to lobby for change.

Strategic litigation led by the Kenya Legal & Ethical Issues Network on HIV and AIDS (KELIN) was ultimately successful in establishing that women living with HIV possess the inherent right to make informed choices regarding their reproductive decisions following a nine-year process, so sustained advocacy may be required. This may also be the case in South Africa, where long-awaited sex work decriminalisation was further postponed. Elsewhere, another positive development in the region was the repeal of Mauritius' colonial-era sodomy law which means that the number of nations with laws against gay sex fell to 66 by the end of 2023.

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ASIA PACIFIC

Singapore continues to lead the Asia Pacific region as the most aggressive enforcer of HIV criminalisation, with four reported HIV criminalisation cases in 2023: one for blood donation, two for biting, and one involving a transgender sex worker for alleged HIV exposure to several clients. Although South Korea's constitutional court ended up declaring most of its HIV criminalisation provisions

<u>constitutional</u>, their recognition that <u>Undetectable = Untransmittable</u> suggests the law may evolve to at least recognise some aspects of up-to-date science.



EASTERN EUROPE AND CENTRAL ASIA (EECA)

People living with HIV in the EECA region continued to face multiple challenges. In just the first six months of 2023, there were 20 cases of alleged 'intentional HIV transmission' initiated by police in Uzbekistan's Tashkent region – the highest HIV criminalisation case count anywhere in the world. The majority of those prosecuted appeared to be women. This comes as no surprise given that a 2023

analysis of cases and laws across the ECCA region by our HIV JUSTICE WORLDWIDE partner, the Eurasian Women's Network on AIDS (EWNA), found that women living with HIV bear the brunt of the 'legalised stigma' of HIV criminalisation in the region.

One of the main reasons for the high number of cases in the EECA region, as highlighted in the EWNA report, is the integration of HIV criminalisation within healthcare policies: in many countries in the region newly diagnosed individuals are made to sign a form acknowledging their legal liability for HIV prevention, often without receiving adequate or meaningful counselling or support. In Russia – where the second highest number of cases were reported – a study found that most HIV clinicians support HIV criminalisation, and in Kazakhstan it was revealed that 1-in-1000 people newly diagnosed with HIV in 2022 filed a police report blaming someone else for their infection. This conscription of the health system in the service of HIV criminalisation is neither novel nor unique to the EECA region, but is particularly evident there.

The legal environment for people living with HIV in Russia continued to worsen, as it did for all its citizens, especially LGBTI+ people – with trans women sex worker migrants facing the brunt of the Russia's anti-LGBT 'propaganda' law. And in Tajikistan, homophobia and HIV stigma in law enforcement resulted in ten gay men being arrested Dushanbe on suspicion of "infecting 86 people with HIV". The only positive news for the region came from Ukraine, where a new protective HIV law was adopted in 2023, although criminal liability for HIV exposure or transmission remains a possibility.

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LATIN AMERICA

Some of the most exciting and promising developments in 2023 came from Latin America. In June, Belize repealed its HIV-specific criminal law, enacted in 2001 but never applied, primarily to enable the country to be certified as having eliminated vertical transmission. And in August, Costa Rica's people living with HIV organisation, Asociación Positivxs, pushed back against a parliamentarian's proposal to

reinstate an HIV criminalisation law.

Sustained advocacy by civil society in Mexico – which began in earnest when the HIV JUSTICE WORLDWIDE coalition supported the creation of the Mexican network, Red Mexicana de Organizaciones contra la Criminalización del VIH, in 2017 – is making a difference in multiple jurisdictions. The state of Nayarit repealed its infectious disease law that had mostly applied to people with HIV. The district of Mexico City was also well on its way to repealing a similar law (which took place in January 2024). And in an attempt to reduce stigma, another Mexican state, Baja California Sur, modernised the wording of the same law by removing the concept that communicable diseases are only prosecutable if sexually transmitted.

In November, a proposal for a new HIV criminalisation law in the state of Puebla was withdrawn following criticisms from HIV and human rights organisations, and a month later there were proposals to reform the existing law. And civil society pressure to remove the federal HIV criminalisation law on constitutional grounds may have led to Mexico's first trans congresswoman, María Clemente García Moreno, advocating for the repeal of the law in parliament. Given Mexico's rights-based approach to SRHR – the country decriminalised abortion earlier in 2023 – at least one of these repeal pathways is likely to succeed in the near future.



NORTH AMERICA

In the United States, we continued to see a marked reduction in the number of cases as the movement to repeal or modernise HIV criminalisation laws continued to grow due to ongoing, sustained advocacy by networks of people living with HIV, with support from philanthropic funders as well as federal and state political leaders and public health institutions. Although no states fully repealed their

HIV-specific laws in 2023, and positive law reform proposals in Indiana, Minnesota, and North Dakota failed to pass, there were some important victories in Tennessee. Here, both law reform efforts and strategic litigation bore fruit: the former led to the removal of mandatory sex offender registration for those convicted under the HIV law, and the latter resulted in a ruling that Tennessee's 'aggravated prostitution' statute violated the *Americans with Disabilities Act*.

Canada – another former global HIV criminalisation leader – continued to report fewer cases, with just one newly reported arrest in 2023. As in the United States, this is partly the result of many years of sustained advocacy by the Canadian Coalition to Reform HIV Criminalization, supported by HIV JUSTICE WORLDWIDE coalition partner, the HIV Legal Network. In 2023, the federal government released results of its public consultation on potential Criminal Code amendments, but had yet to make firm commitments to introduce legislation with substantial reforms as urged by the Coalition and endorsed by nearly 100 organisations country-wide. The Coalition issued a strong statement on World AIDS Day calling for action,

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WESTERN EUROPE

December 2023 saw two contrasting developments in Western Europe. Ireland's Supreme Court overturned the country's first-ever sexual HIV criminalisation case, partially based on now well-established limitations of scientific evidence to prove who infected whom. On a less positive note, a lower court in Latvia convicted someone of alleged HIV transmission for the first time.

And in the United Kingdom, while a long-awaited update to the Crown Prosecution Service's guidance now unequivocally states that an undetectable viral load stops HIV transmission, nonetheless five HIV criminalisation cases still took place, along with a highly publicised civil case. This meant that in 2023 the UK had five times as many reported HIV criminalisation cases, *per capita* of people living with HIV, compared to the United States.

Given the challenge of moving forward as well as preventing the erosion of hard-won rights, there is still so much more to do to reach the global target of fewer than 10% of countries with punitive laws and policies that negatively impact the HIV response.

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HIV JUSTICE NETWORK: ACTIVITIES AND ACHIEVEMENTS

BUILDING THE EVIDENCE BASE

Effective advocacy means we need to understand the situation on the ground with respect to the criminalisation of people living with HIV for alleged non-disclosure of their known HIV-positive status, perceived or potential sexual exposure or transmission, spitting, biting, breastfeeding, donating blood, or any other activity that is criminalised primarily because of the person's HIV-positive status. To that end, we monitor trends and new developments in every jurisdiction of the world. We also collect and share vital learning on what works to end or limit the injustices of HIV criminalisation.

The Global HIV Criminalisation Database on our website (www.hivjustice.net) comprises three interconnecting, fully searchable databases:

Laws & Analyses features the full text of known HIV criminalisation laws by country/ jurisdiction, an overview of how laws are used, and significant advocacy developments; Cases has HIV criminalisation case reports taken verbatim from news media but with names and other identifying characteristics removed; and



<u>Organisations</u> provides details on organisations actively working against HIV criminalisation and other intersectional forms of criminalisation. Each section of the Global HIV Criminalisation Database also features an interactive search tool and global map providing a visual account of where different kinds of laws are used, where various types of cases have been reported, and where organisations operate. In 2023, the Global HIV Criminalisation Database had more than 4,700 visitors.

We continued to update the Global HIV Criminalisation Database in 2023. Along with updating our country overviews with new and developing HIV cases tracked through our regular monitoring, including important court rulings in Ireland, South Korea, and Tajikistan, we reviewed and incorporated changes to HIV laws in countries such as Belize, Mexico, Uganda, and the USA. We also reviewed and updated the Australian state overviews, as well as drafting individual overviews for each of the Canadian provinces and territories, providing localised summaries of HIV criminalisation in Canada for the first time.

In 2023, we further improved the way we process and analyse our data. By creating a new internal database on where laws were not only repealed or reformed, but prevented from being enacted, and comparing them to where new laws have been enacted, we were able to provide a clear analysis that definitively shows that the trend in reform of HIV criminalisation laws is significantly in favour of repeals and modernisations, which occurred at a rate of 2.33 greater than the adoption of HIV laws over the past five years.

Reanda Audit & Assurance B.V AFM Audit license 13020069 For identification purposes only We were also able to undertake a sub-analysis of British Commonwealth countries – for a briefing aimed at UK Parliamentarians – that demonstrates that the Commonwealth is far behind global law reform trends since there were more adoptions of HIV criminalisation laws than there were repeals or modernisations of existing laws in the Commonwealth.

ADVOCACY TOOLS AND RESOURCES

We utilise our network's experiences and technical expertise and collaborate with experts in a range of relevant fields (e.g., legal, medical, public health, social sciences), to create tools and resources to challenge HIV criminalisation.

These tools and resources support those advocating for law repeal/reform, effective defences and/ or prosecutorial guidelines. They provide accurate and reliable information that supports rights- and science-based legal approaches, including robust legal defences; help organisations to challenge stigmatising media coverage and improve reporting; guide the development of policy positions on

unintended negative impacts of punitive public health policies and practices; and support successes amongst advocates, organisations and networks working to end HIV criminalisation. We also produce toolkits and guides to facilitate advocacy and to ensure robust defences in the courtroom and the media, targeted to specific audiences.

2023 marked five years since the publication of the *Expert Consensus Statement on the Science of HIV in the Context of Criminal Law.* In July we presented highlights of our research findings on the five-year impact of the *Expert Consensus Statement* at the 12th IAS Conference on HIV Science in Brisbane, followed by the full research report which found that the *Expert Consensus Statement* has been instrumental to successful defences in court, has been an effective tool in successful advocacy campaigns, and has supported education and awareness-raising initiatives.



All of our tools and resources can be found in our online HIV Justice Academy (academy.hivjustice.net). The Academy was launched at the end of 2022 in English, and then became available in French, Spanish and Russian in the first half of 2023. Over the course of the year, 2,700 learners from 110 countries visited the Academy website.



The HIV Criminalisation Online Course is the centrepiece of the HIV Justice Academy and, as with all the other advocacy tools and resources, the HIV Criminalisation Online Course is free to all. More than 500 advocates from around the world have enrolled in the course since it was launched. Those who have completed the course – and told us their thoughts in the end-of-course survey – are extremely positive

about the experience, finding it relevant, interesting, and engaging. They especially liked the video content and personal testimonies which they tell us brought the issues to life. And we heard from both beginners and experts alike that the course was pitched at the right level of knowledge and detail for them – no mean feat!



CONNECTING, CONVENING AND SUPPORTING

Throughout 2023, we continued to bring individuals and organisations together across countries and continents to share experiences, learn, and develop strategic collaborations and campaigns.

The <u>HJN website</u> hosts the Global HIV Criminalisation Database, our own news, news curated from other sources, and our publications. In 2023, we had more than 60,000 total visitors, of whom 5,700 were returning visitors.



In 2023, we produced 18 issues of our newsletter, *HIV Justice News*, which was delivered to more than 1,175 subscribers and disseminated on our English and French language listservs and on our various social media channels.



At the same time, we increased our social media presence in 2023, producing posts in English, French, Russian and Spanish on four platforms: X (formerly <u>Twitter</u>) (5,580 followers, up 7% since 2022); <u>Facebook</u> (3,400, followers up 21%); <u>Instagram</u> (1,275 followers, up 27.5%); and <u>LinkedIn</u> (750 followers, up 50%).



As well as continuing to co-ordinate the HIV JUSTICE WORLDWIDE coalition – more on that below – in 2023 we also brought together like-minded organisations outside of the coalition. This included convening a virtual meeting of the coalition with representatives from the Global Fund, UNAIDS, UNDP and PEPFAR, to discuss continued collaboration and how to ensure adequate funding is available for this work where it is needed.

We continued to develop our partnership with the <u>European Sex Worker's Rights Alliance</u> (ESWA) by providing input into their partners' reference group and tailoring materials on the intersection of HIV criminalisation and sex work for their training and community development work. We also facilitated a training session over three days, involving 24 sex workers from eight EECA countries, prior to the European AIDS Clinical Society (EACS) 2023 conference in Warsaw.

We also joined two new partnerships in 2023.

We worked in the first half of the year to prepare for a powerful community forum at IAS 2023 in Brisbane, Australia. ACT NOW on Global HIV Migration, Mobility and Health Equity was hosted by Queensland Positive People (QPP) and the National Association of People with HIV Australia (NAPWHA) together with national and global partners, including HJN, the Global Network of People Living with HIV (GNP+), the International Community of Women Living with HIV (ICW), UNAIDS, and the Global Network of Young People Living with HIV (Y+ Global). The opening included videos from

four people living with HIV who spoke of their challenges with HIV-related migration and the forum's programme covered international, regional, and domestic perspectives. The forum confirmed strong support for updating the HIVtravel.org website and interest in further global advocacy on issues relating to HIV migration injustice. HJN is currently exploring how we can lead on both in 2024 and beyond.



Later in the year, we joined another partnership in preparation for the Living 2024 conference prior to the International AIDS Conference in Munich, Germany, in July 2024. Living 2024, to be convened with the theme "Communities leading: advancing health, dignity, equity", will be a platform for people living with HIV and our close allies and partners to strengthen global solidarity for community leadership in the HIV response.

Led by GNP+, the Living 2024 partnership includes HJN, AfroCAB, AIDS Action Europe, European AIDS Treatment Group, ICW, Prevention Access Campaign, and Y+ Global.



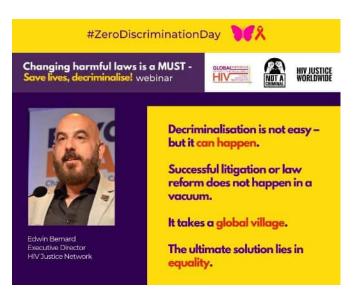
REPRESENTATION AND AWARENESS-RAISING

In 2023, we took action to keep HIV criminalisation on global health and social justice agendas. We do this so that people affected have a voice and are represented in policy- and decision-making spaces. There are many stakeholders to reach, hence the importance of our collaboration with UN agencies, allied government officials, international and regional organisations, and other networks of people living with HIV.

The inclusion of decriminalisation as a goal in the UNAIDS *Global AIDS Strategy 2021-2026* – and specifically the target of fewer than 10% of countries to have punitive laws that impact the HIV response by 2030 – presents an unprecedented opportunity to mobilise for law reform to end HIV criminalisation. Among other things, implementing this strategy means UNAIDS and other international agencies can and should continue to raise awareness about HIV criminalisation and advocate for governments to change harmful laws.

Consequently, on Zero Discrimination Day, March 1st, HJN participated in a webinar – co-hosted with the UNAIDS-convened Global Partnership to end HIV-related Stigma and Discrimination and the GNP+-led *Not A Criminal* campaign – that explored how decriminalisation through law reform is possible. You can read our Executive Director's remarks, which closed the webinar, here.

In June, our Executive Director attended the UNAIDS Programme Coordinating Board (PCB) meeting in Geneva as an



NGO observer. As well as continuing conversations with UNAIDS, UNDP and WHO, he delivered an intervention during the thematic session.

Reanda Audit & Assurance B.V AFM Audit license 13020089 For identification purposes only To ensure that the five-year impact of the *Expert Consensus Statement* was well understood by the widest variety of stakeholders we streamed our webshow, *HIV Justice Live!* in July across multiple social media channels.

Hosted by HJN's Executive Director, Edwin J Bernard, the show included the lead author of our impact report, HJN's Senior Policy Analyst, Alison Symington, as well as interviews with Malawian judge Zione Ntaba, Taiwanese activist Fletcher Chui, and SALC lawyer and Deputy Director Tambudzai Gonese-Manjonjo. We also heard from some of the *Expert Consensus Statement's* authors, including Françoise Barré-Sinoussi, Salim



S Abdool Karim, Linda-Gail Bekker, Chris Beyrer, Adeeba Kamarulzaman, Benjamin Young, and Peter Godfrey-Faussett. Immaculate Owomugisha, a Ugandan lawyer and HJN Supervisory Board member, also joined us live from the IAS 2023 conference where she was serving as a rapporteur, to discuss the Statement's relevance today. Watch the webshow here.

In September, HJN had a significant presence at the Fast-Track Cities conference in Amsterdam, which brought together municipal-level officials, community members, and health and policy experts. Four HJN team members and five HJWW coalition partners convened the satellite session Not A Criminal: Safe Cities and Justice for All People Living with HIV, which highlighted the importance of gender equality and the decriminalisation of sex between men, sex work, drug use and HIV. Our engaged audience included representatives from the government of Uganda who left with a better understanding of the harms of punitive policies focused on



Florence Riako Anam (Global Network of People Living with HIV), Julian Hows (HIV Justice Network), Janet Butler-McPhee (HIV Legal Network), Ntombi Muchuchuti (AIDS and Rights Alliance for Southern Africa), Alison Symington (HIV Justice Network)

people living with HIV and key populations, including men who have sex with men who are living with HIV. Others who attended the session included elected officials, public health department officials, clinical and service providers, and civil society advocates.

Elsewhere at Fast-Track Cities, HJN's Executive Director also delivered a presentation entitled *Science-Based: Creating Legal Frameworks to Quash and Mitigate HIV Criminalization* and participated in a high-level plenary session being the sole civil society representative alongside mayors, and representatives of WHO, UNAIDS and IAPAC.

HJN's Senior Policy Analyst, Alison Symington, presented her work on the criminalisation of people living with HIV who breast- and chest-feed in a satellite session entitled #SayZero and U=U: Innovative Win-Win Strategies to Accelerate Global HIV Targets.



Fast-Track Cities 2023 conference — High-level panel *Inclusivity as Driver: Issues, Challenges, Opportunities in Implementing SDG 11*

In addition, HJN also:

- presented on molecular HIV surveillance at the <u>Digital Health</u> and <u>Rights: Reflection for Action</u>
 Workshop organised by the Global Health Centre at the Geneva Graduate Institute and supported by
 Fondation Brocher, Fondation Botnar, and Open Society University Foundation;
- co-authored an article with UK MP Florence Eshalomi, co-chair of the All Party Parliamentary Group
 on HIV and AIDS, for <u>The House</u>, the leading publication for UK parliamentarians, explaining why
 HIV is Not A Crime Awareness Day should become a global event;
- was one of the first organisations to support the 8 March Principles for a Human Rights-Based Approach to Criminal Law Proscribing Conduct Associated with Sex, Reproduction, Drug Use, HIV, Homelessness and Poverty produced by the International Commission of Jurists (ICJ). We had provided a submission to help develop these principles on behalf of the HIV JUSTICE WORLDWIDE coalition in 2019. Ultimately, a wide range of expert jurists, academics, legal practitioners, human rights defenders, and civil society organisations across the world reviewed and eventually endorsed or supported the principles;
- advised on the wording and scope of questions relating to HIV criminalisation in ECDC's pan-European stigma survey 2023, in which more than one-quarter of respondents (28%) reported having been concerned at some point in their lives that they may be criminalised because of their HIV status;
- presented on molecular HIV surveillance during a virtual two-day workshop on the ethics of
 phylogenetics as a public health intervention in an African context, a meeting convened by the
 University of Oxford on behalf of PANGEA (Phylogenetics And Networks for Generalised Epidemics
 in Africa);
- featured in a POLITICO EU Confidential podcast and subsequent article on HIV criminalisation in Europe and globally;
- joined the WHO Civil Society Commission in order to represent our network and advocate for nonpunitive responses to public health issues, including HIV and other communicable diseases that affect key populations.

HIV JUSTICE WORLDWIDE: ACTIVITIES AND ACHIEVEMENTS

HIV criminalisation is a global phenomenon and a critical public health and human rights issue. Pushing back takes collective, coordinated action. To keep HIV criminalisation on policymakers' agendas – including national governments, the legal community, and international institutions – we must keep the pressure on.

HIV JUSTICE WORLDWIDE (HJWW) is a global coalition comprising global and regional people living with HIV and key populations networks and other civil society defenders. HJWW opposes criminal and similar laws, policies and practices that regulate, control, and punish people living with HIV based on their HIV-positive status.

The HIV Justice Network serves as the secretariat for HJWW, supporting its various activities, including its website, publications and resources, and strategy meetings. By coordinating the activities of civil society organisations around the world working to end HIV criminalisation, we can maximize our collective impact while using our resources efficiently. We can avoid duplication, share data and experiences, develop capacity, build consensus, and create energy and action. We can extend our reach, connecting across regions, identities, movements, and languages. Each coalition member can achieve more through their engagement in HJWW.

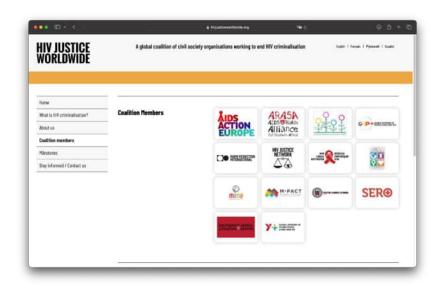
HIV JUSTICE WORLDWIDE was founded in 2016 by:

- AIDS and Rights Alliance for Southern Africa (ARASA)
- HIV Legal Network / Réseau juridique VIH
- Global Network of People Living with HIV (GNP+)
- HIV Justice Network (HJN)
- International Community of Women Living with HIV (ICW Global)
- Positive Women's Network USA (PWN-USA)
- The Sero Project (SERO).

Since then, the following organisations have joined the coalition:

- AIDS Action Europe (AAE)
- Eurasian Women's Network on AIDS (EWNA)
- Global Network of Young People Living with HIV (Y+ Global)
- Harm Reduction International
- MENA Community
- MPact Global Action for Gay Men's Health and Rights
- Southern Africa Litigation Centre (SALC).

Reanda Audit & Assurance B.V AFM Audit license 13020069 For identification purposes only In October, we launched the newly redesigned HJWW coalition website in four languages (English, French, Russian and Spanish), reflecting the work of our expanded coalition. The new website – optimised for mobile screens as well as computers and tablets – provides information and links to websites and key resources, explaining what HIV criminalisation is, how it

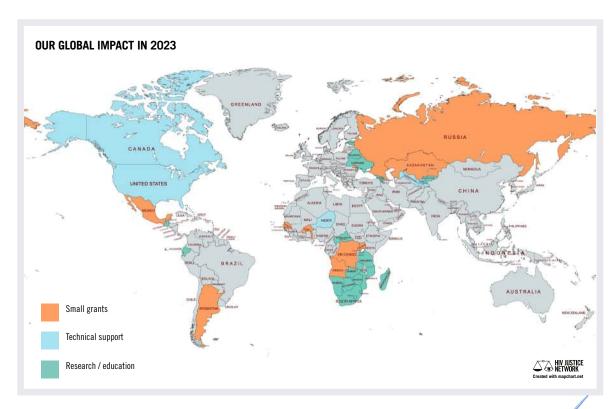


infringes human rights and undermines the HIV response, and how to stay informed and show support.

Building power together, in 2023 HJWW members continued collaborating on the *Not A Criminal* campaign and created a joint advocacy agenda for implementation in 2023 and beyond. Working with organisations based in Uganda, the coalition issued an open letter to President Museveni calling on him not to sign the *Anti-Homosexuality Bill 2023* into law. The HJWW coalition also supported the further development of the HIV Justice Academy by contributing content, reviewing draft texts, checking translations, testing the platform, and participating in the launches of the French, Russian, and Spanish language versions.

HIV JUSTICE GLOBAL CONSORTIUM: OUR GLOBAL IMPACT IN 2023

Much of the work undertaken by HJWW continues to be funded by the Robert Carr Fund for civil society networks (RCF) through the HIV Justice Global Consortium. The Consortium partners are HJN, AIDS and Rights Alliance for Southern Africa (ARASA), the Eurasian Women's Network on AIDS (EWNA), the Global Network of People Living with HIV (GNP+), the HIV Legal Network, Southern Africa Litigation Centre (SALC) and the Sero Project.



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By providing 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. Throughout 2023, we supported our Consortium partners working in Eastern Europe and Central Asia (EECA), Francophone Africa, Anglophone Africa, Latin America and the Caribbean, and globally.

- Anglophone Africa (ARASA and SALC): Small grants and in-country capacity strengthening was
 provided to national networks in Angola and Uganda to engage with the media, the judiciary, policy
 makers, and activists on HIV-related legislation including the HIV-related criminalisation provisions
 in Angola's Criminal Code, and those contained within *Uganda's Anti-Homosexuality Act 2023* and the *HIV Prevention and Control Act 2014*. In addition, ARASA's HIV criminalisation online course (delivered
 in collaboration with HJN), comprising four one-hour webinar modules, engaged 55 participants from
 across 17 countries in southern Africa.
- Eastern Europe and Central Asia (EWNA and HIV Legal Network): EWNA provided small grants to Kazakhstan, Moldova and Russia and published a powerful community-led report, *HIV Criminalisation Scan in EECA for 2018-2022* covering 11 EECA countries. EWNA subsequently convened a regional consultation to discuss the report's findings, at which the Russian-language HIV Justice Academy was launched. The HIV Legal Network provided technical support to community partners in Tajikistan and Uzbekistan and published a policy brief on the criminalisation of key populations in these two countries; participated and presented at the regional Judges' Forum on HIV, Human Rights and the Law annual meeting in Moldova; and supported the drafting of an article co-authored by a judge from Tajikistan on HIV criminalisation that resulted in a first step towards HIV decriminalisation.
- Francophone Africa (HIV Legal Network): Three small grants were provided to civil society organisations in Burkina Faso, Senegal, and Togo to support advocacy efforts against HIV criminalisation, and a fourth grant finalised guidance for prosecutors in HIV-related cases for the Democratic Republic of Congo. Continued coordination of the HJWW Francophone network (Espace Francophone) across West and Central Africa included strategising in response to a bill in Niger targeting key populations; launching the French-language version of the HIV Justice Academy; and creating additional Academy content in French by producing a recording of a Francophone activist sharing his experience of law reform in Central African Republic.
- Latin American and Caribbean (Sero Project): Small grants were provided to a civil society organisation in Argentina to produce a video around breast/chestfeeding in the context of HIV criminalisation and in Mexico, which saw an unprecedented surge in decriminalisation. By December 2023, three different Mexican jurisdictions had repealed or reformed their 'danger of contagion' laws that had been used to criminalise people living with HIV in Nayarit (March), Baja California Sur (December) and Mexico City (December). Three additional mini grants resulted in educational webinars in Argentina, Ecuador, and Guatemala to raise awareness of HIV criminalisation amongst HIV advocates. Five new advocates from the region were provided scholarships to attend the HIV Is Not A Crime 5 Training Academy in the United States, with additional funds provided for Spanish language interpretation.

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ORGANISATIONAL DEVELOPMENT, CONSORTIUM LEADERSHIP, FUNDRAISING AND GOVERNANCE

ORGANISATIONAL DEVELOPMENT

Throughout 2023, the HJN team comprised two full time staff members – the Executive Director, Edwin J Bernard, based in the Netherlands, and Sive Stofile, responsible for grants, compliance, and MEL, based in South Africa – plus six additional core team members working as part-time consultants:

- Sylvie Beaumont: research and translations, based in France
- Nicholas Feustel: video and visuals, based in Germany
- Elliot Hatt: policy analysis, based in the United Kingdom
- Julian Hows: partnerships, governance, and learning, based in the Netherlands / then UK
- Alison Symington: policy analysis, based in Canada
- Sofia Varguez: virtual office support and HIV Justice Academy co-ordination, based in Mexico

We also have a roster of preferred consultants with expertise in finance, web development, graphic design, as well as French, Russian and Spanish translators and proof-readers.

As we continued to implement our *Strategic Plan 2022-26*, we focused on two key organisational development priorities:

- 1. The development of several new policies, including:
 - a. an Executive Continuity Policy to establish the principles that govern organisational continuity in the absence of the Executive Director and to outline the process by which the authority to act and to make decisions is delegated;
 - **b.** a *Human Resources (HR) Policy* and a *Procedures Manual* to provide the HJN core team with information about the most significant aspects of their employment or consultancy;
 - **c.** an *Information Technology (IT) Policy* to define rules and requirements for connecting to / accessing HJN's IT systems, to ensure the security of data processing, including personal data in compliance with the EU's *General Data Protection Regulation (GDPR)*; and
 - **d.** an updated *Travel Policy*, as 2023 was the first time HJN team members undertook work-related travel since the COVID pandemic began in 2020.
- 2. A continued and sustained focus on resource mobilisation to support and enhance our work by implementing our fundraising principles and diversifying our funding sources to ensure the sustainability of HJN into the future.



CONSORTIUM LEADERSHIP

In 2023, HJN continued to be the lead organisation for the third iteration of the HIV Justice Global Consortium (HJGC 3.0) funded through the Robert Carr Fund (RCF). As such, we had ultimate responsibility for financial management, programmatic delivery, and reporting obligations related to the grant.

We continued to co-ordinate the budget and workplans of our Consortium partners for this grant – as well as those of their sub-grantees – and continued to support them throughout the grant with regular meetings and email communications. We also provided technical support in the form of guidance and/or templates to ensure that each partner (and sub-grantee) was able to fulfil their financial, narrative and outcome reporting obligations.

All grant income is received from RCF by our registered fiscal organisation, the HIV Justice Foundation (in Dutch, *Stichting HIV Justice*), on behalf of the Consortium. The funds are transferred by the HIV Justice Foundation to each Consortium partner as per the approved workplan and budget in accordance with the provisions of the contracts entered into between HJN and RCF, and between HJN and each Consortium partner respectively.

The total amount of funding from RCF budgeted in 2023 for HJGC 3.0 was USD 855,799 of which USD 437,128 (51%) was distributed to our six consortium partners: ARASA, EWNA, GNP+, the HIV Legal Network, SALC, and the Sero Project; and USD 418,671 (49%) for HJN.

FUNDRAISING

Throughout 2023, we continued to explore relationships with partners and potential funders, including corporate funders. The Supervisory Board and the Global Advisory Panel supported the Executive Director and other members of the team in building these relationships.

All resource mobilisation activities follow HJN's 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-bycase 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.

In 2023, following on from the ACT NOW community forum at IAS 2023, we applied for a grant from Gilead Sciences to update the HIVtravel.org website to a more user-friendly and accessible format, creating a complementarity between HJN's current focus on ending HIV criminalisation, and migration policies that discriminate and punish people living with HIV.

In addition, we began receiving individual donations after we were granted charitable status as a <u>Public Benefit Organisation</u> (in Dutch, ANBI or *Algemeen Nut Beogende Instelling*) by the Dutch tax authorities in January 2023.



GOVERNANCE: SUPERVISORY BOARD

In keeping with provisions of Dutch law, HJN's fiscal organisation, the HIV Justice Foundation (in Dutch, *Stichting HIV Justice*) is run by a Management Board – HJN's Executive Director – and a Supervisory Board.

After focusing on the revision of our *Articles of Association* throughout 2022, which were submitted to the Netherlands Chamber of Commerce in December 2022, both the Supervisory Board and the Executive Director spent 2023 with a clearer understanding of the roles and responsibilities of each regarding our governance.



In January 2023, **Kevin Moody** (Netherlands) stepped down from the Supervisory Board. In 2023, the Supervisory Board consisted of **Richard Elliott** (Canada) as Chair, **Paul Kidd** (Australia) as Secretary, and **Immaculate Owomugisha Bazare** (Uganda) and **Sarai Chisala-Tempelhoff** (Malawi/Germany). The Executive Director and Supervisory Board members began a search for a possible new member to join the Board.

We are grateful to Supervisory Board members, past and present, for their commitment to the organisation and to the HIV Justice 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. People living with HIV constitute a majority on the GAP.

During 2023, our refreshed and expanded GAP comprised a truly diverse group of 19 individuals from 14 countries across five continents who are well equipped to:

- provide feedback on our current work, activities, and outputs;
- be both a 'critical friend' as well as an ambassador for the ways that we are delivering on our mission, strategically and operationally; and
- assist us with building strategic alliances and developing our intersectional approach with the communities that they identify and work with.

Amongst the GAP members, we have several young leaders who work on intersectional issues (LGBTI+ rights, sexual and reproductive health and rights, drug policy, sex workers' rights) who want to be more engaged in leading the fight against HIV criminalisation in their countries and regions. We have supported their development through individual mentoring as well as encouraging them to learn through the HIV Criminalisation Online Course at the HIV Justice Academy.

To learn more about the individual members of the GAP please visit HJN's GAP page.



Our Global Advisory Panel: Alexander McClelland (Canada), Cecilia Chung (USA), Ron McInnes (USA), Robert Suttle (USA), M. Alfredo Gonzales (Argentina/USA), Federico Villalba (Argentina), Ann Fordham (UK/Thailand), David Haerry (Switzerland), Aleksey Lakhov (Russian Federation), Justin Chidozie (Nigeria), Rose Wanjiku (Kenya), Allan Maleche (Kenya), Shawn Mugisha (Uganda), Michaela Clayton (Namibia/UK), Zione Ntaba (Malawi), Amelia Vukeya Motsepe (South Africa), Anukriti Singh (India), Jeffry Acaba (Philippines/Thailand), Jules Kim (Australia/UK)

LOOKING TO THE FUTURE

RISKS AND UNCERTAINTIES

In 2023, HJN identified the following risks and uncertainties and took mitigation measures to manage these risks:

STRATEGIC

1. Diversification of funding: There continues to be a great need for HJN to source additional funds and a more diverse portfolio of funders to provide a level of security to the organisation for sustainability and continuity. HJN has been sustained primarily with funding from the Robert Carr Fund (RCF) through three rounds of three-year grants to the HIV Justice Global Consortium (HJGC). With the organisation's growth, it is becoming increasingly evident that RCF funding alone cannot sustain the organisation, both when it comes to core team costs and our programmes and activities. A reduction in (or loss of) future RCF funding could result in a reduced core team (of consultants), either in number of people, or number of hours/days consultants work for us, as well as limiting our ability to sustain our work or to undertake additional programmes.

Mitigation measures

As outlined in our fundraising principles (see *Fundraising*, p23), we took the initiative to look proactively for appropriate philanthropic funders. This has resulted in a \$100,000 grant from the Levi Strauss Foundation for 2023 and 2024. In mid-2024, we were also successful in receiving two grants from Gilead Sciences that will fund a new area of work (documenting and advocating against discriminatory laws and policies related to HIV-related travel and migration; fill gaps in our workplan (primarily relating to travel and meetings, including AIDS 2024); allow for a mid-term strategic review; and mitigate our liquidity issues (see below). We are also planning to lead the next HIV Justice Global Consortium (2025-2027) and are supporting the RCF secretariat and International Steering Committee in their efforts to secure donor (re)commitments for 2025-2027.

OPERATIONAL

1. **Disclosure of personal/sensitive information:** With the development of the HIV Justice Academy, we directly engaged with individuals for the first time, when previously we only worked with organisations. Engaging with individuals means we have access to personal and sensitive information, and so we needed to become more aware of our need to comply with the EU's *General Data Protection Regulation (GDPR)*. We realised we needed to have a digital/IT security policy to guide how a global team (based within and outside the EU) handles personal and sensitive information without putting the organisation at risk of not adhering to the regulations.

Mitigation measures

We initiated an assessment of how we, as an organisation, handle personal and sensitive information and worked with GDPR experts to develop a policy with guidelines to ensure we comply with the regulations. Limited personnel will have access to sensitive data and controls, restrictions and encryptions are in place to access such data. We have continued to monitor access to sensitive information and are deleting information in accordance with the GDPR guidelines.

2. **Protection/use of Intellectual Property:** HJN regularly uses images, music, and other materials from other sources to use in our publications and communications. Usually, these materials are from open-source platforms but there is a possibility of a team member unknowingly using materials that are protected and this could result in fines for the organisation.

Mitigation measures

An intellectual property policy and operational procedures have been drafted. Pending finalisation and approval of the policy, a workshop has been held with the team to highlight the importance of using materials from open-source platforms and prevention measures to avoid any intellectual property infringements were highlighted.

FINANCIAL

1. **Foreign exchange fluctuations:** Our current RCF grant funding, which we receive in USD, does not allow us to budget for foreign exchange fluctuations. Any losses due to foreign exchange need to be covered through our organisational reserves, which are smaller than we would like.

Mitigation measures

We currently maintain a bank account allowing us to transact in USD and EUR. We try, as far as we can, to pay in USD to avoid any currency fluctuations. We build up our currency exchange reserves through donations and grant funding acquired through sources other than RCF. We are constantly monitoring foreign exchange rates and our budgeting is based on extensive research into the projections of rates for the budget year.

2. Liquidity of the organisation: HJN is heavily reliant on funding from the Robert Carr Fund (RCF) both when it comes to core team costs and our programmes and activities. A liquidity crisis at RCF in Q1 2024, due to delayed US funding, has resulted in significantly reduced cash flows for HJN to be able to continue operating as planned through 2024, with the implication of having to reduce core team (consultant) hours and minimising programmes and activities during Q2 and possibly beyond.

Mitigation measures

We have been working closely with the RCF secretariat to help them understand our liquidity needs. We are assured that RCF is securing bridge funding and disbursements should continue by Q3 of 2024 and the full grant will be disbursed. This will ease our liquidity needs until the delayed US funding arrives later in the year. In addition, we are proactively seeking funding for the ongoing sustainability of the organisation. In the meantime, funding from the Levi Strauss Foundation and Gilead Sciences has assisted in maintaining salary payments.

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3. **Financial management of a consortium grant:** We have been the lead recipient of a consortium grant awarded through the Robert Carr Fund (RCF) for the past six years. As such, we are the contracted party with RCF and are ultimately accountable for the financial management of the entire grant, even though funds are disbursed to consortium partners for expending according to their own internal processes and controls. There is always a potential risk to HJN should any of the consortium partners mismanage any funds received through the grant.

Mitigation measures

We work closely with our consortium partners, in collaboration with RCF and our Supervisory Board to find ways in which to minimise the risk to HJN. This involves providing technical support and guidance throughout the grant cycle with regular meetings and email communications to ensure that each consortium partner (and any sub-grantees) are aware of, and are able to, fulfil their financial reporting obligations, including making us (and RCF) aware of any potential fund mismanagement.

LOOKING AHEAD

In the past decade, 35 jurisdictions in 17 countries have repealed or reformed their HIV criminalisation laws. Half of these took place in a single country, the United States – formerly a world leader and exporter of HIV criminalisation, but now a world leader in ending it.

But we only have until 2030 to achieve the bold *Global AIDS Strategy* targets, including the 10-10-10 societal enabler targets. That means we are striving to achieve the goal of fewer than 10% of countries with "punitive laws and policies", including those that allow for HIV criminalisation. There's a long way to go to achieve this: our Global HIV Criminalisation Database currently lists 109 jurisdictions in 80 countries with outdated HIV-specific criminal laws, and in the past five years, an additional 48 jurisdictions in 29 countries have applied general criminal laws in an overly-broad, unscientific manner to criminalise people living with HIV.

We know achieving HIV justice is possible, but it is a marathon, not a sprint: dismantling systems that have been built over decades and that oppress people living with HIV takes time. But it starts with recognising that "HIV is not a crime"; that HIV criminalisation often serves as a proxy for other kinds of discrimination based on class, ethnicity, gender identity, migrant status, race, sex, sexual orientation, and other potential markers of social vulnerability; and that the most aggressive push to criminalise people living with HIV tends to occur at the intersection of several stigmatised or criminalised identities.

It is evident to us that the most effective public health responses also respect human rights. However, public health justifications are often invoked to excuse state overreach and harassment of marginalised communities, including people living with HIV. Unproven discriminatory public health policy is often conflated with legitimate public health approaches and justifiable restrictions. Therefore, to end HIV as a public health threat – by 2030 as agreed or beyond – we need to ensure HIV justice, and we need to ensure the dignity and rights of people living with HIV and of key populations.

And as we near the end of negotiations on a <u>new international pandemic treaty</u>, we know there are significant lessons from the HIV response that can inform preparedness for future pandemics. At HJN, we have specific expertise in engaging with scientific and medical experts to build consensus around the balance of rights and public health. We have extensive experience in using evidence to counter biased or

poorly conceived punitive public health approaches, laws, and policies. HJN's work is timely and valuable to the many advocates and decision-makers engaged in removing punitive laws and policies that affect people living with HIV.

That is why we are planning to bring the <u>hivtravel.org</u> database – and related advocacy work – into our portfolio. HIV-specific restrictions on migration based on HIV status are not only discriminatory, they also do not protect the health of the public. As blanket restrictions, they are overly broad, including in terms of avoiding potential costs in the context of modern antiretroviral therapy.

HJN will also conduct a mid-term strategic review in 2024, through which we will examine progress in implementing our current 2022-2026 strategic plan and begin a discussion about HJN's priorities to 2030. Given the many areas in which we could work to achieve HIV justice, this review is especially timely.

Achieving HIV justice can only happen if there is commitment – and sustained funding – for our work and the work of our partners. Funders Concerned About AIDS <u>recently revealed</u> that in 2020 only around 0.5% of all philanthropic funding supported HIV decriminalisation work globally – most of it focused on the United States.

We are grateful to our current funders, partners, and allies, but this work needs more resources. We hope this report has inspired you to support this work in whatever way you can. Achieving HIV justice requires not only on sustaining this work but also moving forward at an even faster pace.

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HIV JUSTICE FOUNDATION FINANCIAL STATEMENTS 2023

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BALANCE SHEET AS AT 31 DECEMBER 2023

(After appropriation of the result)

		31/12/2023	31/12/2022
		\$	\$
	ASSETS		
	CURRENT ASSETS		
1	Other receivables	20.773	78.812
2	Cash and cash equivalents	210.965	104.143
_	Total current assets	231.738	182.955
		231.738	182.955
	EQUITY & LIABILITIES		
	FOUNDATION'S EQUITY AND RESERVES		
3	Restricted reserves	10.700	9.536
4	Unrestricted reserves	18.359	
			19.030
_	Total equity and reserves	29.059	19.030 28.566
_	SHORT TERM LIABILITIES		
5			28.566
<u>5</u>	SHORT TERM LIABILITIES	29.059	28.566 86.134
	SHORT TERM LIABILITIES Grants received in advance	88.938	28.566 86.134 2.735
6	SHORT TERM LIABILITIES Grants received in advance Payables related to taxes & social security	29.059 88.938 3.006	
6 7	SHORT TERM LIABILITIES Grants received in advance Payables related to taxes & social security Trade payables	29.059 88.938 3.006 38.071	28.566 86.134 2.735 21.001

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STATEMENT OF INCOME & EXPENSES FOR THE YEAR 2023

		Actuals	Budget	Actuals
		2023	2023	2022
		\$	<u> </u>	\$
	INCOME			
9	Government funding	9.065	0	0
10	(I)NGO, Trust & Foundation funding	406.921	462.632	677.882
11	Other sources of funding	1.177	0	500
	Total income	417.163	462.632	678.382
	EXCEPTIONAL INCOME AND EXPENSES			
12	Interest	331	0	52
13	Currency fluctuations	-1.950	0	1.441
	Total exceptional income and expenses	-1.619	0	1.493
	EXPENSES			
14	Personnel costs	276.414	287.758	498.607
15	Sub-granting	3.568	10.000	0
16	Programmatic costs	73.990	104.799	105.850
17	Office & organisation costs	61.079	61.019	68.487
	Total expenses	415.051	463.576	672.944
_	Net result	493	-944	6.931
	ADDDODDIATION OF THE DECLIT			
	APPROPRIATION OF THE RESULT Net result to restriced reserve(s)	1.164		3.660
	Net result to unrestricted reserve	-671		3.271
		493		6.931

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CASH FLOW STATEMENT

(Prepared using the indirect method)

	2023	2022
Cash flow from operating activities		
Operating result	493	6.931
Adjustment for depreciations	0	0
Gross cash flow from operation activities	493	6.931
Changes in working capital		
Mutation in receivables	58.039	-10.045
Mutation in liabilities	48.290	-566.459
Net cash flow from operational activities (A)	106.822	-569.573
Cash flow from investment activities		
Investment in fixed assets	0	0
Cash flow from investment activities (B)	0	0
Movement in cash and cash equivalents (A+B)	106.822	-569.573
Cash and cash equivalents 1 January	104.143	673.716
Cash and cash equivalents 31 December	210.965	104.143
	106.822	-569.573

NOTES TO THE FINANCIAL REPORT

DIRECTIVE 640

The HJN financial report 2023 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 non-profit foundations and associations 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 (USD). 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 reflected in 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 Euros (EUR) and USD.

SALARIES AND WAGES

HJN has 1 staff member (1 FTE) based in Amsterdam, NL, and 1 staff member (0,8 FTE) based in Cape Town, SA. Salaries, wages and social security contributions are reflected in the statement of income and expenses based on the terms of employment, where they are due to employees.

ADJUSTMENTS

The principles used for valuation and determination of results have remained unchanged compared to the previous year. The figures for 2022 have, where necessary, been adjusted in terms of classification for comparison purposes and improved insight.

NOTES TO THE BALANCE SHEET AS AT 31 DECEMBER 2023

		31/12/2023	31/12/2022
1	OTHER RECEIVABLES		
	Grants to receive		68.583
	Prepaid expenditures	4.284	4.865
	Partner installments	11.123	0
	Other receivables	5.366	5.364
		20.773	78.812

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.

2 CASH AND CASH EQUIVALENTS

Current account dollar	194.984	86.986
Current account euro	15.981	17.157
	210.965	104.143

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

FOUNDATION'S EQUITY AND RESERVES

		Restricted reserve per	Mutations	Restricted reserve per
		31/12/2023	2023	31/12/2022
3	RESTRICTED RESERVES			
	Staff transition reserve	10.118	3.114	7.004
	Total	10.118	3.114	7.004

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	582	-1.950	2.532
Total	582	-1.950	2.532

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

		Unrestricted reserve per	Net result	Unrestricted reserve per
		31/12/2023	2023	31/12/2022
4	UNRESTRICTED RESERVE			
	Continuity reserve	18.359	-671	19.030
	Total	18.359	-671	19.030

Per 31 December the continuity reserve equals 10,4% of the foundation's annual staff and organisation costs. To ensure sustainability of the organisation, the continuity reserve should be at least 25%.

		31/12/2023	31/12/2022
5	GRANTS RECEIVED IN ADVANCE		
	Robert Carr Fund	37.690	86.134
	Other	51.248	0
		88.938	86.134
All	grant obligations have a duration of 1 financial year or less.		
6	PAYROLL LIABILITIES		
	Holiday allowance reserved	3.006	2.735
		3.006	2.735
7	TRADE PAYABLES		
	Trade creditors	38.071	21.001
8	OTHER CURRENT LIABILITIES		
	Partner installments	28.995	14.732
	Auditing	22.879	21.963
	-		
	Other expenses to be paid	20.790	7.824

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 2023

		Actuals	Budget	Actuals
		2023	2023	2022
9	GOVERNMENT FUNDING			
	Dutch Ministry of Foreign Affairs			
	- Love Alliance	9.065	0	0
		9.065	0	0
10	(I)NGO, TRUST & FOUNDATION FUNDING			
	Robert Carr Fund	358.169	412.632	643.685
	Levi Strauss Foundation	48.752	50.000	0
	The Elizabeth Taylor Aids Foundation	0	0	34.197
		406.921	462.632	677.882
11	OTHER SOURCES OF FUNDING			
	Donations	931	0	0
	Other Income	246	0	500
		1.177	0	500
12	INTEREST	331	0	52
13	CURRENCY FLUCTUATIONS	-1.950	0	1.441



		Actuals	Budget	Actuals
		2023	2023	2022
14	PERSONNEL COSTS			
	Staff costs			
	Staff salaries	85.451		78.303
	Staff social premiums	10.497		9.557
	Staff holiday allowance	4.724		4.300
	Staff abroad	58.721		29.127
		159.393	175.197	121.287
	Other personnel costs			
	Sick leave insurance & ARBO	4.544	0	388
	Capacity development	0	0	3.572
	Other costs	109	0	0
	Consultancy	112.368	112.561	373.360
		117.021	112.561	377.320
		276.414	287.758	498.607
15	SUB-GRANTING	3.568	10.000	
16	PROGRAMMATIC COSTS			
	Communication & PR	8.631	25.594	79.696
	Legal expertise	0	0	0
	Other expertise	54.583	76.205	20.720
	Conference & travel costs	10.776	3.000	5.434
		73.990	104.799	105.850
17	OFFICE & ORGANISATION COSTS			
	Office costs	15.942	16.367	11.219
	Audit	22.879	22.113	31.795
	Financial & salary administration	18.663	18.339	17.689
	Bank costs	3.457	4.200	4.187
	General organisation costs	138	0	3.597
	Depreciation	0	0	0
		61.079	61.019	68.487

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ADDITIONAL INFORMATION

CONFIRMATION AND APPROVAL OF THE FINANCIAL REPORT 2023

The Board of HJN has confirmed and approved the financial statements 2023 at the board meeting of 23 May 2024.

RESULT ALLOCATION

The result is allocated according to the results allocation on page 32.

STATUTORY REGULATION OF RESULT ALLOCATION

Not applicable

EVENTS AFTER THE BALANCE DATE

Not applicable

CONTINUITY OF HJN

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. There continues to be a great need for HJN to source additional funds and a more diverse portfolio of funders to provide a level of security to the organisation for sustainability and continuity. A reduction in (or loss of) future RCF funding could limit our ability to sustain our work or to undertake additional programmes. We continue to explore relationships with partners and potential funders, including corporate funders. The Supervisory Board and the Global Advisory Panel support the Executive Director and other members of the team in building these relationships.

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HIV JUSTICE FOUNDATION INDEPENDENT AUDITOR'S REPORT



INDEPENDENT AUDITOR'S REPORT

To: The supervisory board of Stichting HIV Justice

A. Report on the audit of the financial statements 2023 included in the annual report

Our opinion

We have audited the financial statements 2023 for the year ended 31 December 2023 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 2023 and of its result for 2023 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 2023;
- 2. the profit and loss account for 2023; 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.

Emphasis of Matter

We would like to draw attention of the readers towards the Note: Continuity of HJN on page 40, which indicates the ongoing grant agreement with Aidsfonds / the Robert Carr Fund for Civil Society Networks (RCF) is until December 31st, 2024. There is a need for HJN to source additional funds for continuous operations after 2024 and loss of funding from RCF could result in limited ability to sustain current operations and to take additional programmes. Our opinion is not modified with respect to this matter.

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

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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 of the we comply with the requirements the Guideline for annual reporting 640 "Not-for-profit organisations" of the Dutch Accounting Standards Board and 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 other information, 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 and the supervisory board 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.

The supervisory board is responsible for overseeing the company's financial reporting process.

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:

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- 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 entity'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.

We communicate with the supervisory board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant findings in internal control that we identify during our audit.

Amsterdam,

Reanda Audit & Assurance B.V.

G. A. J. Uijtendaal AA Audit Partner

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VISION

Our vision is of a world where people living with HIV, in all our diversity, can enjoy our human rights and live in dignity, without fear of unjust criminalisation, regulation or control.

MISSION

Our mission is to support individuals, communities, and organisations around the world to effectively advocate against discriminatory laws, policies and practices that unjustly regulate, control, or criminalise people living with HIV.

If you would like to support our work to end HIV criminalisation, please donate here: www.hivjustice.net/donate

Stichting HIV Justice (HIV Justice Foundation)

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Chamber of Commerce registration no.: 69256462 RSIN (Legal Entities & Partnerships Identification Number) / Tax no.: 857805460

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