



HIV JUSTICE FOUNDATION ANNUAL REPORT 2024



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HIV JUSTICE FOUNDATION MANAGEMENT BOARD REPORT 2024

JOINT MESSAGE FROM THE EXECUTIVE DIRECTOR AND SUPERVISORY BOARD CHAIR

In a world increasingly shaped by political upheaval and public health fatigue, HIV criminalisation remains a glaring human rights crisis. In 2024, the HIV Justice Network and our HIV JUSTICE WORLDWIDE partners navigated both hard-fought wins and sobering setbacks. Yet, despite these setbacks, the global movement against HIV criminalisation remains strong and united.

From law reform to expanded training, and from renewed coalitions to powerful storytelling, our advocacy continues to make an impact. Welcome reforms in several countries signal growing momentum for change. But stigma and anti-rights agendas are also driving continued misuse of the criminal law. We recorded 65 new HIV criminalisation cases this year – up from 57 in 2023 – in 20 countries. These cases, and the persistence of HIV-specific criminal laws in 79 countries, underscore the need for accelerated advocacy and resources.

In 2024, we expanded the reach of the HIV Justice Academy and deepened community engagement globally, while continuing to centre the voices of those most affected by HIV criminalisation. A mid-term review of our 2022 - 2026 Strategic Plan led us to sharpen our focus on intersectionality and sustainability, and helped identify emerging areas of concern, including HIV-related migration and travel restrictions. This laid the foundation for the launch of Positive Destinations, the new home for what was previously hivtravel.org – the key source of information globally about this issue. It reflects our commitment to freedom of movement and dignity for people living with HIV.

None of this would have been possible without our dedicated team, our partners, and our funders. We are especially grateful to the Robert Carr Fund, Gilead Sciences and the Levi Strauss Foundation for sustaining our work in a year marked by financial uncertainty.

As we look to 2025 and beyond, the path remains steep, but not insurmountable. Every unjust law challenged, every advocate supported, every narrative shifted brings us closer to our vision: a world where no one is criminalised or discriminated against because of their HIV status.

In solidarity,



Edwin J Bernard

Edwin J Bernard
Executive Director

Richard Elliott

Richard Elliott
Chair, Supervisory Board



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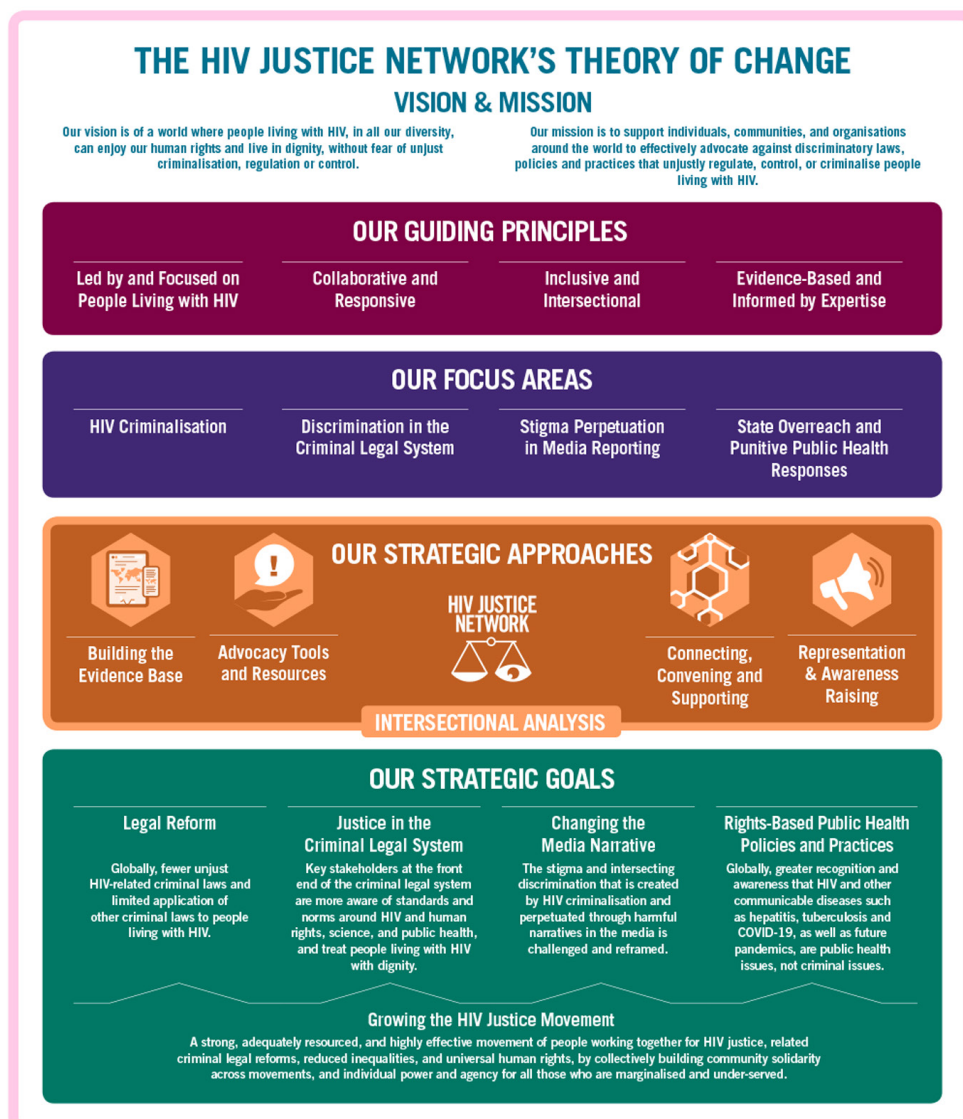
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ORGANISATIONAL PROFILE

The HIV Justice Network (HJN), operating under the legal entity Stichting HIV Justice registered in the Netherlands, is an independent, non-profit organisation. Our team operates remotely with members based across Europe, Africa, and the Americas. We are guided by a Supervisory Board and a Global Advisory Panel of international experts.

Our work is directed by the 2022 - 2026 Strategic Plan, which aims for a co-ordinated, effective global response to punitive laws and policies affecting people living with HIV. This plan was subjected to a light-touch mid-term review in 2024 to assess its relevance and guide necessary adaptations. The review confirmed the strategy's relevance and coherence.

Based on our strengths and expertise, HJN employs four strategic approaches within an intersectional framework: building the evidence base, raising awareness, creating and disseminating advocacy tools, and convening individuals and networks to catalyse change, including co-ordinating the HIV JUSTICE WORLDWIDE coalition.



2024 IN FOCUS

The year 2024 presented a complex landscape for punitive laws and policies impacting people living with HIV, marked by both increasing prosecutions and significant advocacy breakthroughs. Marginalised groups – especially migrants and other people experiencing racism or xenophobia, LGBTIQ+ people, and sex workers – remained disproportionately affected, often facing intersecting criminalisation and discrimination.

HIV CRIMINALISATION

RIISING CASE NUMBERS AND PERSISTENT CHALLENGES

Reported HIV criminalisation cases saw a notable increase in 2024, reaching 65 compared to 57 in 2023, and 50 in 2022. This upward trend, though still below the 2019 peak of 119 cases, underscores the ongoing prevalence of these prosecutions. Cases were documented across 20 countries. **Russia** and the **United States** reported the highest numbers, with 26 and 11 cases respectively. Other countries with multiple reported cases included **Spain** (3), **Argentina** (2), **Belarus** (2), **Senegal** (2), and **Singapore** (2). These reported figures represent only a fraction of the actual global burden, as civil society organisations continue to uncover hundreds of previously unreported cases, particularly in Eastern Europe and Central Asia, and the United States.

HIGH-PROFILE CASES AND INTERSECTIONAL INJUSTICES

Several cases in 2024 drew international attention, highlighting the intersectional injustices perpetuated by HIV criminalisation. In **Panama**, a 14-year prison sentence for alleged HIV transmission marked the country's first reported case. **Uruguay** also saw its first case, where spitting – which carries no risk of transmission – was classified as an 'assault on health'.

When Justice Turns Against Science and Rights: A Troubling Case from South Africa

In 2024, a South African court convicted a former soldier of both rape and attempted murder for engaging in consensual sex without disclosing his HIV-positive status. This ruling sets a deeply troubling precedent. By equating non-disclosure with rape, the court redefined sexual consent in a way that risks criminalising people living with HIV based on stigma and fear, rather than facts and intent. Even more concerning, the attempted murder conviction was based on HIV exposure alone – despite no evidence of transmission or malicious intent. This ignores decades of scientific progress showing that people with HIV on effective treatment cannot transmit the virus (U=U), and perpetuates outdated notions of HIV as a death sentence. Cases like this show why our advocacy for HIV justice remains as essential as ever.

Cases in **Qatar** and **Senegal** demonstrated how HIV criminalisation disproportionately affects other criminalised and marginalised groups, intersecting with issues of gay identity and police targeting of LGBTIQ+ individuals. Unscientific prosecutions also continued in the **United States**, involving conduct such as spitting, throwing blood, and sex with an undetectable viral load, despite no transmission risk.

LEGAL REFORMS: PROGRESS AND SETBACKS

Efforts to modernise or repeal unjust HIV laws continued, with notable victories. In **Mexico**, ‘danger of contagion’ laws were repealed in **Colima** and **Mexico City**. **Tennessee, U.S.**, saw the elimination of mandatory sex offender registration for ‘aggravated prostitution’. **Singapore** introduced an undetectable viral load defence in its HIV exposure laws.

Progress in the United States:

Momentum for HIV Law Reform in 2024

*In 2024, the United States – once a global leader in HIV criminalisation – saw several important advances in HIV criminal law reform, reflecting growing recognition that outdated laws harm rather than protect public health. **North Dakota** became the fourth U.S. state to fully repeal its HIV-specific criminal statute, joining a small but growing group of jurisdictions aligning the law with modern science and human rights. **Maryland** also repealed its HIV criminalisation law, following years of advocacy by community groups. Meanwhile, **Tennessee** took a significant step by removing the requirement for people convicted under its HIV-related aggravated prostitution statute to register as violent sex offenders for life – a change driven in part by a federal Department of Justice challenge under the Americans with Disabilities Act. While much work remains, 2024 marked a year of growing momentum toward ending HIV criminalisation in the U.S. – a model that can inspire global reform, especially crucial as 2025 brings unprecedented attacks on democracy and human rights.*

However, progress was met with setbacks. In **Uganda**, the Constitutional Court struck down the death penalty provision that would have impacted people living with HIV in the Anti-Homosexuality Act but upheld other regressive aspects. There was also a proposed re-criminalisation of HIV in **Zimbabwe** by adding it to Section 78 of the Criminal Code, despite the repeal of the HIV-specific criminal law in 2022. Civil society organisations strongly opposed this, arguing it undermines national health objectives and reintroduces stigma. In **Canada**, despite its public consultation and extensive submissions by community advocates, the federal government failed to introduce legislative reforms while there was still sufficient time before an election. In the **United States**, a lawmaker in **Louisiana** renewed a push to criminalise STI exposure.

Uzbekistan Eases HIV-Related Job Bans

After Advocacy Breakthrough

In a major step forward, Uzbekistan has reduced the number of professions banned for people living with HIV. Previously, individuals were barred from jobs like hairdressing and dentistry, leading to cases such as a 52-year-old hairdresser prosecuted simply for doing her job while living with HIV. Following sustained advocacy, including UN shadow reporting by our HIV JUSTICE WORLDWIDE partner, EWNA, the Ministry of Health revised its list – now allowing, for example, HIV-positive dentists to practice non-surgical care. This policy shift reflects scientific evidence, including U=U, and marks an important move toward reducing stigma and discrimination. Uzbekistan’s progress shows how real stories, strategic advocacy, and international pressure can reshape laws and protect the rights of people living with HIV.

ENTRY, STAY AND RESIDENCE RESTRICTIONS

At the end of 2024, our Positive Destinations data revealed that a total of 83 countries had no restrictions on entry, stay or residence by people living with HIV, and 68 countries had no or unclear information.

However, severe restrictions remain in 17 countries: **Bhutan, Brunei Darussalam, Cook Islands, Djibouti, Dominican Republic, Egypt, Iran, Iraq, Jordan, Kuwait, Malaysia, Marshall Islands, Oman, Russia, Syria, Turkmenistan**, and the **United Arab Emirates**. These policies often result in outright bans on entry or deportation based on HIV status. Migrant workers, students, and women tend to be disproportionately affected by such policies.

Partial restrictions were also present in 33 countries: **Angola, Antigua and Barbuda, Australia, Azerbaijan, Bahrain, Belize, Canada, Cuba, Dominica, Equatorial Guinea, Grenada, Hungary, Kazakhstan, Kiribati, Kyrgyzstan, Liberia, Maldives, Mauritius, Papua New Guinea, Paraguay, Philippines, Qatar, St. Kitts & Nevis, Saudi Arabia, Singapore, Slovakia, Sri Lanka, Sudan, Tajikistan, Tonga, Tuvalu, Vanuatu**, and **Yemen**.

DEPORTATION AND RESTRICTIVE IMMIGRATION POLICIES

Deportation based on HIV-positive status remained a significant challenge in various regions. For example, in 2024 **Kuwait** announced they had deported over 100 non-citizens who tested positive for HIV, the Department of Rospotrebnadzor for Dagestan in **Russia** deported nine non-citizens who tested positive for HIV, and **Libya** deported two non-citizens who tested positive for HIV. Restrictive immigration policies and the fear of deportation were noted to be deepening mistrust of healthcare systems among migrants in **California, USA**. Calls were made in the **UK** for compulsory HIV tests for migrants, and **France** considered reforming laws providing medical assistance to immigrants. **Sweden** was reported to be rejecting and deporting LGBTIQ+ asylum seekers, potentially violating legal protections.

BARRIERS TO HEALTHCARE ACCESS AND TREATMENT

Migrants globally faced significant barriers to accessing HIV care along migration routes. These include both social and structural challenges. Research indicates that countries often downplay the barriers that migrants face in accessing healthcare. Specific examples include severe challenges in HIV care for Venezuelan migrants in Peru, bureaucratic hurdles disrupting HIV treatment for a Syrian refugee in a Turkish detention centre, and struggles faced by Ukrainian refugees in Poland accessing antiretroviral medicines due to stigma and treatment gaps. Navigating healthcare systems was found to be difficult for migrant mothers in **New Zealand**, and migrants in **Canada** faced significant healthcare gaps despite claims of universal coverage. Informal migrant workers in India also faced challenges accessing HIV and social protection services.

INCREASED HEALTH RISKS AND VULNERABILITY

Migrants with HIV faced an increased risk of co-infection, particularly with tuberculosis, with potentially worse TB outcomes compared to non-migrants in the **UK** and **EU/EEA**. For example, [a 2024 study from Switzerland](#) found that people who were criminalised or stigmatised, and with undocumented or temporary residency, were found to be in a situation of greater vulnerability to HIV. Rising HIV rates among labour migrants returning to **Tajikistan** from **Russia** highlighted an urgent need for testing when coming home. Dire conditions and systemic abuse in **U.S.** immigration detention facilities were reported for LGBTIQ+ and HIV-positive asylum seekers, who are often seeking refuge from persecution and torture.

CRIMINALISATION AND DISCRIMINATION

Migration policies and laws for people with HIV can perpetuate criminalisation and expose individuals to harm, and criminalisation is fuelling healthcare disparities for migrants living with HIV. Tragic instances of discrimination include the case of a [Syrian trans woman](#) whose HIV status was shared, reportedly leading to deportation from **Turkey** and her subsequent death at the hands of the Free Syrian Army in collaboration with her family. Discrimination is also seen in immigration decisions. Even though **Australia** announced in 2024 that the ‘significant cost threshold’ would increase from AU\$ 51,000 to AU\$ 86,000, improving access to temporary visas, people living with HIV can still only obtain permanent residency visas by applying for a health waiver. These are not easily granted, as highlighted in [the case of an Italian teacher](#) who was denied permanent residency based on his HIV status.

THE ROAD AHEAD

Despite notable progress, the continued existence of HIV criminalisation laws and discriminatory restrictions on the entry, stay, and residence of people living with HIV remains a stark reminder of the challenges ahead. These legal frameworks not only undermine individual health and public health goals, but also disproportionately impact the most marginalised communities.

In an era marked by a growing anti-rights movement that seeks to roll back hard-won gains, our collective resolve is more critical than ever. We remain firmly committed to challenging unjust laws and policies, amplifying the voices of those most affected, and advocating for legal and policy reforms that are grounded in evidence and affirm the dignity and rights of all people living with HIV.

However, we must also recognise the scale of the task. Achieving the global target – enshrined in the UN General Assembly’s 2021 Political Declaration on HIV and AIDS – of reducing to less than 10% the number of countries with punitive and discriminatory laws by 2030 – will require sustained, coordinated, and adequately resourced action. In a tightening funding and political environment, we must double down on building strong coalitions, sharing knowledge, and supporting community-led advocacy. The path forward may be steep, but with solidarity, perseverance, and an unwavering commitment to justice, a world free from HIV-related discrimination and criminalisation is still within reach.

ACTIVITIES AND ACHIEVEMENTS

In 2024, HJN continued our multifaceted work to counter HIV criminalisation through evidence-building, advocacy, training, and convening.

BUILDING THE EVIDENCE BASE

HJN uses monitoring and analysis of HIV criminalisation laws and cases as the backbone of our advocacy work. The **Global HIV Criminalisation Database** hosted on our website (www.hivjustice.net), tracks legal developments, case reports, and policy changes worldwide. In 2024, we had over 54,000 visitors from more than 150 countries.



Our real-time monitoring builds a robust evidence base that identifies injustice, particularly the disproportionate impact of HIV criminalisation on marginalised groups such as migrants and other people who experience racism, women, and sex workers. Many prosecutions target behaviour with little or no risk of transmission, revealing a gap between the law and modern science.

Our data directly shapes advocacy strategies. Our analysis shows that in the past five years, law reform – including repeals and modernisations – has occurred at more than twice the rate of new law adoption. Such evidence shows the value of investing in community-led advocacy for law and policy reform.

We also educate and influence policymakers and international organisations by presenting our data at high-level events like AIDS 2024, and by conducting targeted analyses to influence specific audiences – for example, highlighting lagging reform in Commonwealth countries for the UK Parliament.

ADVOCACY TOOLS AND RESOURCES

We use our evidence base to develop science-informed tools and resources for advocates, lawyers, and communities. These resources support legal defences, policy work, and media engagement.



Our monitoring of the legal and policy environment revealed broader challenges, such as anti-rights movements and increasingly hostile environments for migrants. This has guided HJN's evolving strategy, including our most significant initiative of the year: taking over responsibility for hivtravel.org.

On International Migrants Day (18 December), we relaunched the platform as **Positive Destinations** (www.positivedestinations.info). This platform provides information and advocacy tools on HIV-related travel and

residence restrictions, access to services for non-nationals, and personal stories, aiming to empower people living with HIV regarding freedom of movement. This project aligns with our commitment to challenge discriminatory policies that impact people living with HIV. Since the launch, more than 7500 people have visited the site each month.



The **HIV Justice Academy** (academy.hivjustice.net) remained a key platform for online learning, training, and providing tools and resources to advocates challenging HIV criminalisation. HJN highlighted the Academy at AIDS 2024, including through an interactive workshop and a poster presentation on its first year, demonstrating its role in equipping communities with knowledge. In 2024, the Academy saw over 1800 active users from 107 countries, with 122 learners from 45 countries enrolling in our HIV Criminalisation Online Course throughout the year.

In 2024, we produced 11 issues of our newsletter, **HIV Justice News**, which was delivered to more than 1200 subscribers and disseminated on our English and French language listservs and on our various social media channels. We continued to increase our **social media presence** in 2024, producing posts in English, French, Russian and Spanish on three platforms: Facebook (3600 followers, up from 3400); Instagram (1500 followers, up from 1275); and LinkedIn (1060 followers, up from 750). We also decided to leave X (formerly Twitter) and established a new presence on Bluesky, with over 400 followers to date.



CONNECTING, CONVENING AND SUPPORTING

In 2024, amid a rise in HIV criminalisation cases and a growing anti-rights movement, HJN prioritised building power and solidarity by convening and supporting networks, including co-ordinating the [HIV JUSTICE WORLDWIDE \(HJWW\)](#) coalition and engaging a broad range of stakeholders.

Strengthening connections across the movement is essential for resilience, enabling affected communities and allies to challenge unjust laws and practices more effectively. By aligning efforts, reducing duplication, encouraging resource-sharing, and amplifying impacted voices, HJN enhances the reach and impact of the global movement. Strategic adjustments informed by our mid-term review further strengthened our collective response to emerging threats.

In October 2024, HJN convened a **strategy meeting for the HJWW coalition** in Sitges, Catalonia, Spain. The meeting brought together members of the HJN team, Supervisory Board, Robert Carr Fund (RCF) Consortium partners, and other HJWW coalition partners. The meeting was made possible with financial grants from Gilead Sciences Europe Ltd and the Robert Carr Fund.

The Sitges meeting was a pivotal moment for the coalition to review progress, deepen understanding of complex contexts, and strategise for the future, while fostering a strong sense of community and shared purpose among members from around the world. The result was a significantly strengthened coalition with renewed energy, enhanced collaboration, and a unified commitment to building power with affected communities – crucial for sustaining momentum and resilience amid the ongoing polycrisis facing the HIV justice movement.



From top left to bottom right:

Mikhail Golichenko (HIV Legal Network), Svitlana 'Sveta' Moroz (EWNA), Alexandra 'Sasha' Volgina (GNP+), Janet Butler-McPhee (HIV Legal Network), Sofía Vázquez (HJN), Immaculate Owomugisha (HJN), Doan Thanh Tung (Y+), Isis Tapia (Sero), Alison Symington (HJN), Sylvie Beaumont (HJN), Ajeng Larasati (Harm Reduction International), Paddy Lawrence (Frontline AIDS), Cécile Kzatchkine (HIV Legal Network), Elliot Hatt, HJN), Sive Stofile (HJN), Alexi Lakhov (HJN), Richard Elliott (HJN), Julian Hows (HJN), Paul Kidd (HJN), Edwin J Bernard (HJN), Nina Tumanyan (AIDS Action Europe), Alex Garner (MPact), Brent Allan (qThink Consulting), Marnina Miller (PWN-USA), Sarai Chisala-Tempelhoff (HJN), Tambudzai Manjonjo (SALC), Kamaria Laffrey (Sero)

HJN also played a key role as a partner in planning and convening the **LIVING 2024 conference**, held in Munich, Germany, ahead of the AIDS 2024 conference. Led by the Global Network of People Living with HIV (GNP+), the event was a collaborative effort, with HJN contributing both expertise and resources.

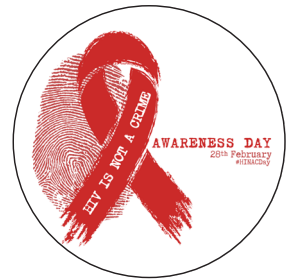


From left to right: Sofía Vázquez (HJN), Isis Tapia (SERO Project), Rubert Suttle (HJN's GAP), Julian Hows (HJN), Edwin J Bernard (HJN)

During the meeting we led an interactive workshop titled *“Everything You Ever Wanted to Know About Challenging HIV Criminalisation: The HIV Justice Academy,”* where the team showcased HJN’s educational and advocacy resources. HJN’s involvement helped highlight criminalisation issues within the broader HIV movement and ensured a platform for rights-based advocacy.

REPRESENTATION AND AWARENESS-RAISING

A major focus in 2024 was raising awareness about HIV criminalisation and its impact. **HIV Is Not A Crime Awareness Day (HINAC Day)** went global for the first time on February 28, with the theme “You care about ending HIV criminalisation – you just don’t know it yet”. This global day of action amplified voices, highlighted successes and challenges, celebrated activists, and recognised the work ahead.



Our **HIV Justice Live! webshow** on HINAC Day featured a panel of community-based activists and legal experts, including Florence Riako Anam (GNP+), Michaela Clayton (ARASA), Mikhail Golichenko (HIV Legal Network) and Isis Tapia and Kerry Thomas (SERO Project).

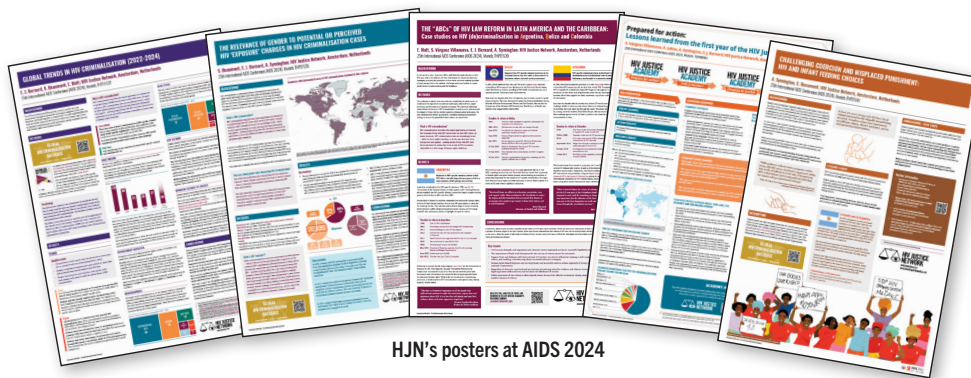
Kerry shared a moving personal account as a criminalisation survivor. Hosted by HJN’s Executive Director, the show ended with a powerful call to action: to educate, raise awareness, reform unjust laws, and empower communities. (Watch the show at www.youtube.com/hivjusticenetwork.)

HJN also co-hosted a **reception at the UK Parliament** in March with the All-Party Parliamentary Group on HIV and AIDS to commemorate the first global HIV Is Not A Crime Awareness Day. This event highlighted both global and Commonwealth data on HIV criminalisation and led to questions being asked in Parliament about the UK’s efforts to encourage repeal of such laws in the Commonwealth.



Our Executive Director participated in the **UNAIDS Programme Coordinating Board (PCB) meeting** in June 2024, speaking on the sustainability of the HIV response and advocating for decriminalisation as a cost-effective intervention. A central message of his speech was a direct plea to member states: “If you just stop wasting money on ineffective, counterproductive criminalisation and invest in proven treatment and prevention programmes, sustainability of the HIV response is within sight”. He also supported the call for sustainable funding for community leadership, highlighting the broader challenge of under-resourcing for decriminalisation work globally.

HJN had a significant **presence at the 25th International AIDS Conference (AIDS 2024)** in Munich in July, with seven team members attending and participating in various sessions, workshops, and

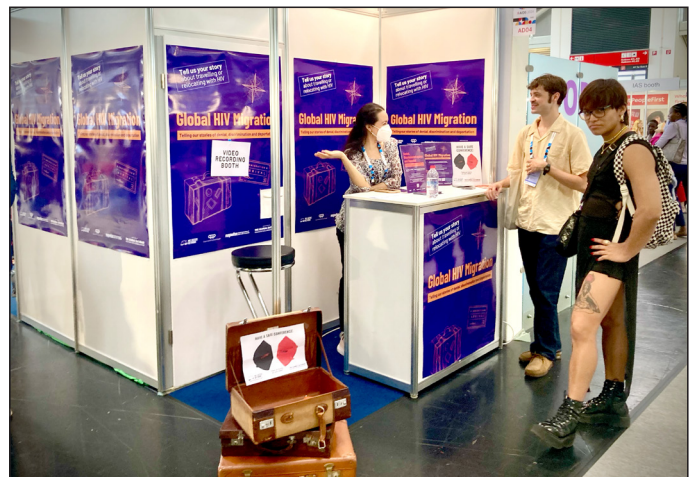


HJN's posters at AIDS 2024

poster presentations focused on HIV criminalisation, migration, and advocacy.



We also co-hosted a **Global HIV Migration booth** at AIDS 2024 to gather stories and raise awareness. HJN team members and Global Advisory Panel members made numerous presentations at AIDS 2024, covering global trends, gender relevance in cases, law reform in Latin America and the Caribbean, infant feeding choices, the HIV Justice Academy, legal landscapes, and challenging structural barriers.



HJN's Sofia Vázquez and Elliot Hatt, SERO Project's Isis Tapia at the Global HIV Migration video recording booth in the Global Village at AIDS 2024 in Munich

In addition, HJN also:

- **Participated in the 'Visioning 2031 in the HIV Response' meeting**, hosted by the O'Neill Institute and Emory Global Health Institute in Washington, D.C. Our Executive Director contributed expertise on HIV criminalisation, stigma, and human rights. This high-level convening brought together select global and U.S. leaders to assess progress and shape policy strategies to end AIDS by 2030. Edwin's intervention underscored the urgent need to address legal and structural barriers affecting key populations worldwide and in the U.S.
- **Presented during an International AIDS Society (IAS) webinar**, "How communities are using evidence-based advocacy to reduce HIV-related stigma and discrimination." This session humanised data through personal narratives, highlighting how healthcare and human rights research impacts the lives of people living with HIV. Our Executive Director shared strategies and best practices for eliminating HIV criminalisation, showcasing successful advocacy efforts and offering practical guidance for effective advocacy.
- **Delivered training on anti-criminalisation advocacy and media engagement** at the European HIV Legal Forum (EHLF) Networking Meeting, organised by AIDS Action Europe in Bucharest, Romania. Led by our Executive Director, the training focused on countering harmful narratives and equipping participants with tools to influence public discourse. Romania remains one of the few EU countries with HIV-specific criminal laws and ongoing prosecutions.
- **Engaged actively in the EU Civil Society Forum**, highlighting the harms of punitive approaches to HIV at national and regional levels. HJN contributed to wider discussions and initiatives within the Forum and those led by AIDS Action Europe, which serves as the Forum's secretariat. The Forum continues to be a valuable platform for amplifying HJN's work and perspectives.

HIV JUSTICE WORLDWIDE: ACTIVITIES AND ACHIEVEMENTS

HIV JUSTICE WORLDWIDE (HJWW), co-ordinated by HJN, is a vital global coalition working to end HIV criminalisation. The coalition 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)
- Frontline AIDS
- Global Network of Sex Work Projects (NSWP)
- 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)

In 2024, HJWW continued to push back against punitive laws and policies. The coalition commemorated the first global HIV Is Not A Crime Awareness Day on February 28. HJWW partners continued to collaborate on the [“Not A Criminal” campaign](#) and worked on their joint advocacy agenda. The coalition also supported the development and testing of the HIV Justice Academy platform and content. HJWW, along with other civil society groups, issued [a statement](#) opposing the proposed re-criminalisation of HIV in Zimbabwe. And on International Human Rights Day 2024, HJWW partners ICW Global, ARASA, HJN, and SALC [jointly denounced](#) punitive actions against people living with HIV who breastfeed or comfort nurse, calling them unjust, harmful, and rights-violating.

HIV JUSTICE GLOBAL CONSORTIUM

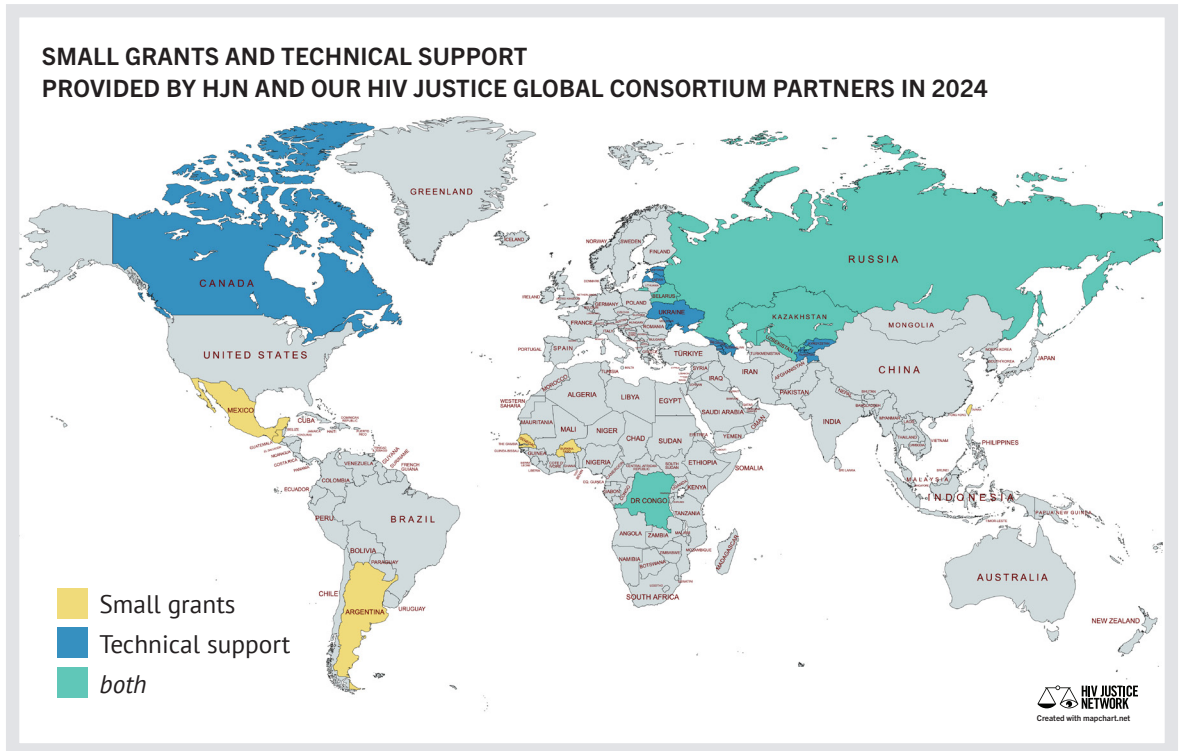
Much of HJWW's work is funded through the HIV Justice Global Consortium (HJGC) by the Robert Carr Fund for civil society networks (RCF). HJN serves as the lead organisation for this consortium. In 2024, the Consortium partners were: HJN, AIDS and Rights Alliance for Southern Africa (ARASA), the Eurasian 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.

The Consortium nurtures and supports national and regional networks through technical assistance and grants. Throughout 2024, we supported our Consortium partners working in Eastern Europe and Central Asia (EECA), West and Central Africa, Latin America and the Caribbean, and globally.

Highlights of 2024 include:

- **Expanding Power and Partnerships: Strengthening Francophone Advocacy Against HIV Criminalisation in West and Central Africa** In 2024, the HIV Legal Network continued to strengthen the HIV JUSTICE WORLDWIDE Francophone network in West and Central Africa, fostering knowledge exchange, resource sharing, and strategic collaboration, including participation in the AFRAVIH conference. With support from the Robert Carr Fund, the network expanded to over 55 members, adding Global Fund human rights TA providers, a UNDP representative, and community leaders from Senegal, Mali, and the DRC. The network also advanced work on the intersections of HIV criminalisation, sex work, and LGBTQ+ rights in the region.
- **Obstetric Violence Against Women Living with HIV in Eastern Europe and Central Asia (EECA)** Obstetric violence – mistreatment during pregnancy, childbirth, and postpartum care – is a serious issue for women living with HIV, who often face stigma, forced medical procedures, denial of care, and abuse. Often framed as part of misguided efforts related to HIV prevention, such violence also undermines women's rights, autonomy, and health. A community-led study by the Eurasian Women's Network on AIDS, with support from HIV JUSTICE WORLDWIDE, documented the scale of this problem across 13 Eastern European and Central Asian countries. Among 365 respondents, 63% reported psychological abuse, 47% privacy violations, 46% denial of care, 39% physical violence, and 26% non-consensual medical procedures. Gender justice for women living with HIV requires an end to such abuses.
- **Ballroom as Resistance: Celebrating Identity, Art, and HIV Justice** The ballroom scene has long been a powerful intersection of art, dance, and political expression, uniting trans and gender-diverse people, racialised communities, sex workers, and people living with HIV. For the past five years, House of Magdalena has hosted one of Mexico City's most anticipated balls, channelling the glamour of fashion weeks and the Met Gala. Held ahead of International AIDS Day, 2024's Alexander McQueen-themed ball highlighted how HIV and mental health shaped his art. SERO's Latin America and Caribbean Coordinator, Isis Tapia (aka Isis Magdalena), used the event to celebrate the repeal of Mexico City's HIV criminalisation law, Article 159.
- **Criminalisation of HIV and Sex Work in Western and Central Africa** In 2024, the HIV Legal Network, in partnership with HODSAS and with support from HIV JUSTICE WORLDWIDE, developed a regional brief on HIV criminalisation and sex work in West and Central Africa. Based on consultations with 22 sex workers from eight countries, the brief highlights how the criminalisation of HIV and sex work intersects to intensify violence, discrimination, and arbitrary arrest – particularly for sex workers living with HIV. Rather than offering protection, criminalisation exacerbates harm in settings with limited access to healthcare and justice. The findings underscore the urgent need for legal and policy reform to uphold the rights and safety of sex workers living with HIV.

OUR GLOBAL IMPACT IN 2024



Small grants: Argentina, Belarus, Burkina Faso, Democratic Republic of the Congo (DRC), Guatemala, Kazakhstan, Mexico, Russia, Senegal, Taiwan, Uzbekistan

Technical support: Armenia, Azerbaijan, Belarus, Canada, Democratic Republic of the Congo (DRC), Estonia, Georgia, Kazakhstan, Kyrgyzstan, Latvia, Moldova, Russia, Tajikistan, Ukraine, Uzbekistan

LEADERSHIP AND SUSTAINABILITY

ORGANISATIONAL DEVELOPMENT

Throughout 2024, the HJN team comprised two full time staff members – the executive director Edwin J Bernard, based in the Netherlands, and our operations manager Sive Stofile, responsible for grants, compliance, and monitoring, evaluation and learning (MEL), based in South Africa – plus seven additional freelance consultants:

- Sylvie Beaumont – research and translations
- Nicholas Feustel – video and visuals
- Elliot Hatt – policy analysis
- Julian Hows – Global Advisory Panel (GAP) co-ordination
- Alexei Lakhov – EECA support
- Alison Symington – policy analysis
- Sofía Vázquez – HIV Justice Academy co-ordination

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

In 2024, HJN undertook a mid-term review of our 2022–2026 Strategic Plan. This review, conducted with external consultants and stakeholder input, assessed the strategy's relevance and coherence. It identified signature strengths, including real-time monitoring, innovative projects like the *HIV Justice Academy*, and a commitment to intersectionality. The review also highlighted areas for consideration, such as further enhancing intersectionality, exploring justice issues beyond HIV criminalisation, strengthening our network further, and the need for funding diversification. Discussions on the review findings were held during a workshop with the HJN team and Supervisory Board in late September. HJN committed to maintaining its core mission while addressing complementary issues that support its vision, such as challenging punitive and restrictive policies limiting the freedom of movement of people living with HIV, leading to the launch of *Positive Destinations*.

CONSORTIUM LEADERSHIP

HJN continued its role as the lead organisation for the HIV Justice Global Consortium (HJGC 3.0), funded by the Robert Carr Fund (RCF). This involved co-ordinating work plans, budgets, reporting and audits, and providing technical support to consortium partners and their sub-grantees.

The total amount of funding from RCF budgeted in 2024 for HJGC 3.0 was \$832,616 of which \$400,381 (48%) was distributed to five consortium partners (ARASA, EWNA, GNP+, the HIV Legal Network, and the Sero Project) and \$432,235 (52%) was dedicated to HJN.

FUNDRAISING

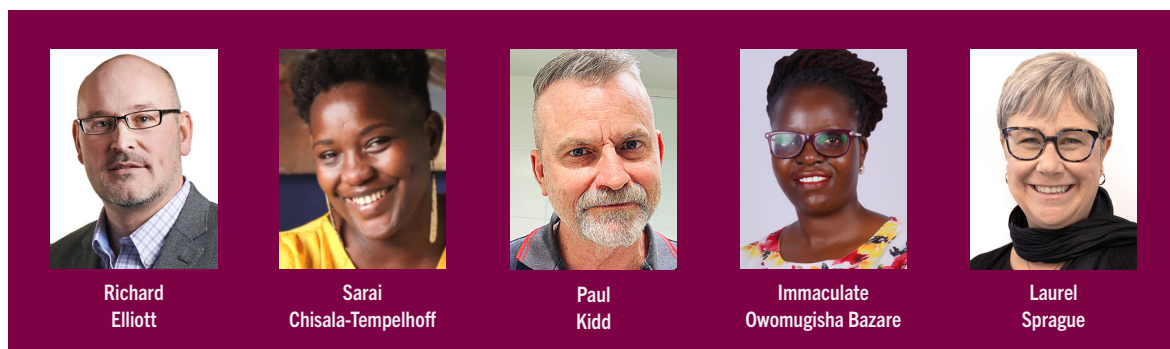
Fundraising remained a critical focus. HJN continued to seek additional funds beyond the primary support from the Robert Carr Fund. In mid-2024, HJN was successful in receiving two grants from Gilead Sciences, complementing a grant previously secured from the Levi Strauss Foundation. These were particularly important in mitigating liquidity issues faced in early 2024. HJN is supporting RCF's efforts to secure donor commitments for 2025 onwards. Our [fundraising principles](#) prioritise independence and transparency.

GOVERNANCE

SUPERVISORY BOARD

The Supervisory Board provides strategic input and oversight. The Board participated in discussions around the mid-term review findings during a workshop with the HJN team in September 2024.

At the start of 2024, the Supervisory Board consisted of **Richard Elliott** (Canada) as Chair, **Paul Kidd** (Australia) as Secretary, **Immaculate Owomugisha Bazare** (Uganda), and **Sarai Chisala-Tempelhoff** (Malawi/Germany). **Laurel Sprague** (United States) joined in August 2024, serving as the board's financial representative. To learn more about the individual members of the Supervisory Board please visit [HJN's Supervisory Board](#) page.



We are grateful to Supervisory Board members, past and present, for their commitment to the organisation and to the HIV Justice movement.

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

During 2024, our GAP comprised a truly diverse group of 18 individuals from 14 countries across five continents.



The role of a GAP member is 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.

SAFEGUARDING OUR FUTURE

Moving into 2025, HJN faces an emboldened anti-rights movement and a global HIV funding crisis. The year 2024 itself involved grappling with shifting political landscapes and evolving public health priorities. The persistence of HIV criminalisation laws and prosecutions, and discriminatory policies restricting entry, stay and residence for people living with HIV on the move, alongside their disproportionate impact on marginalised communities, remains a challenge requiring continued vigilance and advocacy. The mid-term review in 2024 provided guidance for refining our strategy to address these challenges.

In 2024, HJN identified the following risks and uncertainties and took mitigation measures to manage these risks:

STRATEGIC RISKS

Diversifying Funding for Sustainability: HJN continues to prioritise expanding its funding base to ensure long-term sustainability. While core funding from the Robert Carr Fund (RCF) via the HIV Justice Global Consortium (HJGC) has been vital, it cannot alone support the growing demands on HJN's team and programmes. A reduction in RCF support could require scaling back staff or activities. The 2024 mid-term review highlighted this over-reliance and urged outreach to broader human rights and social justice funders.

Mitigation Strategies: HJN secured two Gilead Sciences grants in 2024 supporting new work on HIV-related travel and migration, strategic review activities, and conference attendance. HJN has secured core funding from the Robert Carr Fund through June 2026, providing vital support for our ongoing work. For 2025, we have applied for three further grants from philanthropic and corporate funders, and have also further reduced our operating costs.

FINANCIAL RISKS

Liquidity of the Organisation: HJN is heavily reliant on RCF funding for both core team costs and programmes. A liquidity crisis at RCF in Q1 2024, caused by delayed US funding, significantly reduced HJN's cash flows, with implications for potentially reducing core team hours and minimising programmes during Q2 and possibly beyond.

Mitigation Measures: HJN worked closely with the RCF secretariat to address its liquidity needs. RCF secured bridge funding resulting in full grant disbursement by Q3 2024. Funding received from the Levi Strauss Foundation and Gilead Sciences assisted in maintaining salary payments. HJN continues to proactively seek funding from philanthropic and corporate donors for ongoing sustainability.


ADVANCING OUR VISION

In 2024, the HIV justice movement gained vital momentum. Legal reforms, the launch of Positive Destinations, and the first international HIV Is Not a Crime Awareness Day helped raise global awareness and push the agenda forward. Yet, the increase in reported HIV criminalisation cases and the continued discriminatory treatment of people living with HIV who seek to travel, work or study in countries of which they are not citizens reminds us how far we still have to go.

Our mid-term Strategic Plan review reaffirmed the importance of our mission and helped sharpen our focus. We are committed to deepening our intersectional approach and expanding into related justice issues, such as HIV-related travel and migration restrictions – now formally part of our work.

Ending AIDS by 2030 cannot be achieved without ending HIV criminalisation and other discriminatory laws and policies aimed at people living with HIV. Justice, dignity, and rights must be central to the HIV response. This requires sustained political will, stronger partnerships, and reliable funding. While HJN secured vital support in 2024, our continued reliance on a few core funders presents a risk. Diversifying income will be essential to safeguard and grow our work.

Despite setbacks, we remain resolute. The HIV Justice Network and our partners are united in purpose: to end HIV criminalisation and other forms of HIV-related discrimination everywhere by centring the voices of those most impacted. Our strength lies in solidarity, evidence, and the unwavering pursuit of justice. We invite all who share this vision to stand with us.



HIV JUSTICE FOUNDATION FINANCIAL STATEMENTS 2024

BALANCE SHEET AS AT 31 DECEMBER 2024

(After appropriation of the result)

	31/12/2024	31/12/2023
	\$	\$
ASSETS		
CURRENT ASSETS		
1 Other receivables	88.699	20.773
2 Cash and cash equivalents	94.437	210.965
<i>Total current assets</i>	183.136	231.738
	183.136	231.738
EQUITY & LIABILITIES		
FOUNDATION'S EQUITY AND RESERVES		
3 Restricted reserves	12.930	10.700
4 Unrestricted reserves	33.010	18.359
<i>Total equity and reserves</i>	45.940	29.059
SHORT TERM LIABILITIES		
5 Grants received in advance	6.126	88.938
6 Payroll liabilities	37.128	3.006
7 Trade payables	23.244	38.071
8 Other liabilities and accrued expenses	70.698	72.664
<i>Total current liabilities</i>	137.196	202.679
	183.136	231.738

STATEMENT OF INCOME & EXPENSES FOR THE YEAR 2024

	Actuals 2024 \$	Budget 2024 \$	Actuals 2023 \$
INCOME			
9 Government funding	0	0	9.065
10 (I)NGO, Trust & Foundation funding	487.846	445.795	406.921
11 Corporate grant funding	225.657	225.657	0
12 Other sources of funding	1.875	1.000	1.177
<i>Total income</i>	<i>715.378</i>	<i>672.452</i>	<i>417.163</i>
EXCEPTIONAL INCOME AND EXPENSES			
13 Interest	688	0	331
14 Currency fluctuations	- 4.129	0	- 1.950
<i>Total exceptional income and expenses</i>	<i>- 3.441</i>	<i>0</i>	<i>- 1.619</i>
EXPENSES			
15 Personnel costs	325.698	328.144	276.414
16 Sub-granting	5.000	5.000	3.568
17 Programmatic costs	296.163	265.258	73.990
18 Office & organisation costs	68.195	65.398	61.079
<i>Total expenses</i>	<i>695.056</i>	<i>663.800</i>	<i>415.051</i>
Net result	16.881	8.652	493
APPROPRIATION OF THE RESULT			
<i>Net result to restricted reserve(s)</i>	<i>2.230</i>		<i>1.164</i>
<i>Net result to unrestricted reserve</i>	<i>14.651</i>		<i>- 671</i>
	16.881		493

CASH FLOW STATEMENT

(Prepared using the indirect method)

	2024	2023
<i>Cash flow from operating activities</i>		
Operating result	16.881	493
Adjustment for depreciations	0	0
Gross cash flow from operation activities	16.881	493
<i>Changes in working capital</i>		
Mutation in receivables	- 67.926	58.039
Mutation in liabilities	- 65.483	48.290
Net cash flow from operational activities (A)	- 116.528	106.822
<i>Cash flow from investment activities</i>		
Investment in fixed assets	0	0
Cash flow from investment activities (B)	0	0
Movement in cash and cash equivalents (A+B)	- 116.528	106.822
Cash and cash equivalents 1 January	210.965	104.143
Cash and cash equivalents 31 December	94.437	210.965
	- 116.528	106.822

NOTES TO THE FINANCIAL REPORT

DIRECTIVE 640

The HJN financial report 2024 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

In 2024, HJN had 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.

NOTES TO THE BALANCE SHEET AS AT 31 DECEMBER

	31/12/2024	31/12/2023
1 OTHER RECEIVABLES		
Grants to receive	83.262	0
Prepaid expenditures	0	4.284
Partner installments	0	11.123
Other receivables	5.437	5.366
	88.699	20.773
2 CASH AND CASH EQUIVALENTS		
Current account dollar	91.448	194.984
Current account euro	2.989	15.981
	94.437	210.965

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

FOUNDATION'S EQUITY AND RESERVES

	Restricted reserve per 31/12/2024	Mutations 2024	Restricted reserve per 31/12/2023
3 RESTRICTED RESERVES			
Staff transition reserve	12.930	2.812	10.118
Total	12.930	2.812	10.118

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	0	- 582	582
Total	0	- 582	582

The currency variance 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 31/12/2024	Net result 2024	Unrestricted reserve per 31/12/2023
4 UNRESTRICTED RESERVE			
Continuity reserve	33.010	14.651	18.359
Total	33.010	14.651	18.359

Per 31 December the continuity reserve equals 8,4% of the foundation's annual staff and organisation costs. To ensure sustainability of the organisation, the continuity reserve should be at least 25%.

	31/12/2024	31/12/2023
5 GRANTS RECEIVED IN ADVANCE		
Robert Carr Fund (RCF)	0	37.690
Levi Strauss Foundation (LSF)	0	51.248
International AIDS Society (IAS)	6.126	0
	6.126	88.938

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

6 PAYROLL LIABILITIES		
Holiday allowance reserved	5.477	3.006
Staff time provision	31.651	0
	37.128	3.006

7 TRADE PAYABLES		
Trade creditors	23.244	38.071

8 OTHER CURRENT LIABILITIES		
Partner installments	29.128	28.995
Auditing	21.428	22.879
Other expenses to be paid	20.142	20.790
	70.698	72.664

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

N/A

NOTES TO THE STATEMENT OF INCOME & EXPENSES FOR THE YEAR 2024

	Actuals 2024	Budget 2024	Actuals 2023
9 GOVERNMENT FUNDING			
Dutch Ministry of Foreign Affairs	0	0	9.065
	0	0	9.065
10 (I)NGO, TRUST & FOUNDATION FUNDING			
Robert Carr Fund (RCF)	432.734	395.795	358.169
Levi Strauss Foundation (LSF)	51.248	50.000	48.752
International AIDS Society (IAS)	3.864	0	0
	487.846	445.795	406.921
11 CORPORATE GRANT FUNDING			
Gilead Sciences	225.657	225.657	0
	225.657	225.657	0
12 OTHER SOURCES OF FUNDING			
Donations	812	1.000	931
Other Income	1.063	0	246
	1.875	1.000	1.177
13 INTEREST	688	0	331
14 CURRENCY FLUCTUATIONS	- 4.129	0	- 1.950

	Actuals 2024	Budget 2024	Actuals 2023
15 PERSONNEL COSTS			
Staff costs			
Staff salaries	99.677		85.451
Staff social premiums	14.081		10.497
Staff holiday allowance	9.456		4.724
Staff abroad	79.510		58.721
	202.724	176.162	159.393
Other personnel costs			
Sick leave insurance & ARBO	4.541	0	4.544
Other costs	0	0	109
Consultancy	118.433	151.982	112.368
	122.974	151.982	117.021
Total PERSONNEL COSTS	325.698	328.144	276.414
16 SUB-GRANTING	5.000	5.000	3.568
17 PROGRAMMATIC COSTS			
Communication & PR	18.299	11.498	8.631
Legal expertise	0	0	0
Other expertise	179.462	152.110	54.583
Conference & travel costs	98.402	101.650	10.776
	296.163	265.258	73.990
18 OFFICE & ORGANISATION COSTS			
Office costs	18.920	16.507	15.942
Audit	21.428	24.324	22.879
Financial & salary administration	23.732	19.867	18.663
Bank costs	4.115	4.200	3.457
General organisation costs	0	500	138
Depreciation	0	0	0
	68.195	65.398	61.079

ADDITIONAL INFORMATION

CONFIRMATION AND APPROVAL OF THE FINANCIAL REPORT 2024

The Board of HJN has confirmed and approved the financial statements 2024 at the board meeting of 10 July 2025.

RESULT ALLOCATION

The result is allocated according to the results allocation on page 25.

STATUTORY REGULATION OF RESULT ALLOCATION

Not applicable

EVENTS AFTER THE BALANCE DATE

Not applicable

CONTINUITY OF HJN

HJN has secured core funding from the Robert Carr Fund through June 2026, providing vital support for our ongoing work. To ensure long-term sustainability and flexibility to expand our impact, we continue to seek a more diverse funding base. The Supervisory Board and Global Advisory Panel support the Executive Director and team in building strategic partnerships and engaging new funders.

OTHER INFORMATION

The independent auditor's report is included on the following pages.

HIV JUSTICE FOUNDATION INDEPENDENT AUDITOR'S REPORT

To: The Supervisory Board of Stichting HIV Justice

A. Report on The Audit of The Financial Statements 2024 Included in The Annual Report

Our opinion

We have audited the financial statements 2024 for the year ended 31 December 2024 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 2024 and of its result for 2024 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 2024;
2. the profit and loss account for 2024; and
3. the notes comprising of a summary of the accounting policies and other explanatory information.

Basis for our opinion

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

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

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

B. Report on The Other Information Included in The Annual Report

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

- the management report;
- other information as required by the Guideline for annual reporting 640 "Not-for-profit organisations" of the Dutch Accounting Standards Board. Based on the following procedures performed, we conclude that the other information is consistent with the financial statements and does not contain material misstatements.

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

misstatements.

By performing these procedures, we comply with the requirements 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:

- 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, 20 August 2025

Reanda Audit & Assurance B.V.

G. A. J. Uijtendaal AA
Audit Partner

HIV JUSTICE NETWORK



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.

The HIV response faces an extraordinary funding crisis that threatens our ability to sustain this vital work. Without us, unjust laws and policies will continue to harm people living with HIV, restricting their access to essential services and denying them the right to live with dignity. If you find our tools and resources useful in your work or advocacy, please consider donating:

www.hivjustice.net/donate

Stichting HIV Justice (HIV Justice Foundation)

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1012 SL Amsterdam
The Netherlands

www.hivjustice.net • info@hivjustice.net

Chamber of Commerce registration no.: 69256462

RSIN (Legal Entities & Partnerships

Identification Number) / Tax no.: 857805460

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