



**PEOPLE LIVING WITH  
HIV AT THE CENTRE**

---

*In honour of the global communities of people living with HIV in all our diversity, the strength and resilience we have displayed over the years.*

*In memory of those we have lost in the fight against inequitable systems, inadequate access, violence and human rights violations.*

*In solidarity with networks of people living with HIV who have found innovative solutions and helped deliver health services to their communities in the face of adversity.*

---

---

# *Contents*

---

ABOUT GNP+

01

APPRECIATION

05

MESSAGE FROM THE CHAIR

06

MANAGEMENT REPORT

08

ANNUAL FINANCIAL REPORT

24

ADDITIONAL INFORMATION

37

---

## ABOUT GNP+

Our vision is a world where all people living with HIV are free from stigma and discrimination, have our rights recognised, our dignity respected and have universal access to treatment and care.

Our mission is to improve the quality of life for people living with HIV, in all our diversity.

## GNP+ BOARD OF DIRECTORS

- |                                      |                     |
|--------------------------------------|---------------------|
| 1. Jacquelyne Alesi (Chair)          | 5. Jeffry Acaba     |
| 2. Julien Kerboghossian (Vice Chair) | 6. Friedel Dausab   |
| 3. Valeriia Rachynska (Treasurer)    | 7. Flavia Kyomukama |
| 4. Phelister Abdalla                 | 8. Nelson Otwoma    |

## GNP+ CONTACT DETAILS

### *Global Network of People Living with HIV (GNP+)*

**The Netherlands:**

Eerste Helmersstraat 17B3,  
1054 CX Amsterdam

Telephone: +31 204234114

**South Africa:**

SPACES, 50 Long Street,  
8000 Cape Town

Telephone: +27 21 031 3098

**E-mail:** [infognp@gnpplus.net](mailto:infognp@gnpplus.net)

**Facebook:** [facebook.com/GNPplus/](https://facebook.com/GNPplus/)

**Twitter:** [twitter.com/GNPplus/](https://twitter.com/GNPplus/)

**Instagram:** [@gnpplus](https://www.instagram.com/gnpplus)



## GNP+ STAFF

Georgina Caswell	Head of Programmes
Rico Gustav	Executive Director
Tabitha Ha	GF Strategy Committee Advisor
Ramatoulie Jallow	Programme Officer
Jiska Janse	Office Manager & Executive Assistant
Saima Jiwan	Programme Manager
Maximina Jokonya	Y+ Global Programme Coordinator
Pim Looze	Programme Officer
Emilia Madzinga	Y+ Global Finance Officer
Bruna Martinez	GF Communities Delegation Focal Point
Fatou Mbacké Sy	Programme Officer
Herieth Mduma	Finance Officer
Cedric Nininahazwe	Programme Manager
Yashaswini Prasad	Governance Advisor
Tinashe Rufurwadzo	Y+ Global Advisor
Annah Sango	Programme Officer
Anya Sarang	ARF Programme Manager
Jordan Stevenson	HR Manager
Omar Syarif	Programme Manager
Lesego Tlhwale	Communications Officer
Wim Vandavelde	UNITAID Communities Liaison Officer
Alexandra Volgina	Programme Manager
Thara Wielaart	Programme Support Officer

## GNP+ LONG-TERM CONSULTANTS

Laura Davies	Linnea Renton
Dymfke van Lanen	Aditi Sharma
Nomtika Mjwana	Jessica Whitbread
Consolata Opiyo	

## LIST OF ABBREVIATIONS

AFE	Arab Foundation for Freedoms and Equality
AFEW	AIDS Foundation East-West
AIDS	Acquired immunodeficiency syndrome
Comunities Delegation	The Communities Delegation to The Global Fund to fight AIDS, Tuberculosis and Malaria
DRAG Project / DRAG	Digital Health and Rights Project
ED	Executive Director
EID	Early Infant Diagnosis
EWNA	Eurasian Women's Network on AIDS
FTE	Full Time Equivalent
GALZ	Gays and Lesbians of Zimbabwe
GATE	Global Action for Trans Equality
GFATM / Global Fund	The Global Fund to Fight AIDS, Tuberculosis and Malaria
GIPA	Greater Involvement of People Living with HIV
Global Partnership	The Global Partnership for Action to Eliminate all forms of HIV-related Stigma and Discrimination
GNP+	The Global Network of People Living with HIV
HCV	Hepatitis C Virus
HIV	Human Immunodeficiency Virus
HR	Human Resources
IAS	International AIDS Society
ICW	International Community of Women Living with HIV
(I)NGO	International Non-Governmental Organisation
INPUD	International Network of People Who Use Drugs
ISDAO	Initiative Sankofa d'Afrique de l'Ouest
KP(s)	Key Populations
LGBTIQ+	Lesbians, Gays, Bisexual, Trans, Intersex, Queer and all other gender and sexual identities/orientations
MANET+	Malawi Network of People Living with HIV/AIDS
MdM	Médecins du Monde

---

MPact	MPact Global Action for Gay Men’s Health and Rights formerly known as The Global Forum on MSM & HIV (MSMGF)
MSF Campaign	The Campaign for Access to Essential Medicines
NGO	Non Governmental Organization
NGO Delegation	Non Governmental Organization Delegation (used in context of the UN PCB)
NL	Netherlands
NSWP	Global Network of Sex Work Projects
OSF	Open Society Foundations
PLHIV	People Living with HIV
POC	Point of Care
RCF	The Robert Carr Fund for Civil Society Networks
RNP+	Réseau National des Associations de PVVIH du Sénégal
SANPUD	South African Network of People Who Use Drugs
TRIPS	Trade Related Aspects of Intellectual Property Rights
UAG	UNAIDS Advisory Group
UHAI EASHRI / UHAI	East African Sexual Health & Rights Initiative
UHC	Universal Health Coverage
UK	United Kingdom
UN	United Nations
UNAIDS	The Joint United Nations Programme on HIV/AIDS
UNICEF	The United Nations Children’s Fund
UN PCB	UNAIDS Programme Coordinating Board
UN Women	The United Nations Entity for Gender Equality and the Empowerment of Women
U=U	Undetectable=Untransmittable
WHO	World Health Organisation
Y+ Global / Y+	The Global Network of Young People Living with HIV
ZAR	South African Rand
ZNNP+	Zimbabwe National Network of People Living with HIV

---

## APPRECIATION

We are grateful to the following for their support: Aidsfonds; the Dutch Ministry of Foreign Affairs; Frontline AIDS; the Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM); International AIDS Society; Open Society Foundations; the Robert Carr Fund for Civil Society Networks (RCF); UNAIDS; UNICEF; Unitaid; UN Women; ViiV Healthcare Positive Action and the World Health Organisation (WHO).

## MESSAGE FROM THE CHAIR

What a year 2020 has been! None of us could have known the challenges we would face. COVID-19 has impacted us all and brought so much suffering, but our communities have stayed strong.

From networks of sex workers to youth organisations, marginalised communities have found innovative ways of adapting their work to protect the rights of people living with HIV, and ensuring that we can continue to access essential health services.

GNP+ is proud to champion the critical role that our communities have played in the COVID-19 response, and to highlight the lessons that we must all learn if marginalised communities are to be guaranteed access to health in the future.

The HIV movement has decades of experience dealing with a global health epidemic. We have learnt many lessons over those years. We have developed skills and expertise that has enabled us at GNP+, to adapt our ways of working and continue with renewed determination to improve the quality of life of people living with HIV, in all our diversity.

In 2020 we created a [BeyondLIVING](#) partnership with ICW and Y+ Global bringing us together as networks of people living with HIV to develop a shared strategy for our global advocacy.

GNP+ provided technical assistance to over 30 countries to enable them to implement the [PLHIV Stigma Index](#) and made a toolkit to support their advocacy.

Within the [Global Partnership for Action to Eliminate all forms of HIV-related Stigma and Discrimination](#) we took the lead in providing technical support to civil society and communities towards inclusive implementation.

We co-organised [HIV2020](#) together with MPact, INPUD, and NSWP, and provided an online platform that reaffirmed the role of people living with HIV and key populations in the global HIV response.

We tapped into new technology and are currently piloting [Voice+](#) to share information about COVID-19 with people living with HIV through a smartphone app and WhatsApp.

We supported Y+ with the launch of the [HER Voice Fund](#) to amplify the voices of adolescent girls and young women in Global Fund-related processes in 13 countries.

We launched [Positive Universe](#) to equip networks of people living with HIV with the tools needed to engage in dialogues around universal health coverage.

We are part of a brand new and exciting partnership called the [Love Alliance](#) that will bring us together with activists to influence policies, nationally, regionally and globally; and raise awareness around human rights and health issues, and support key populations in 10 countries across Africa.

We ended the year with a powerful report on [universal health coverage](#) that will guide our work next year as we strive to achieve access to health for all, in particular for the most marginalised amongst our communities.

All of these incredible things we have achieved as GNP+ in 2020 has been possible through the support and solidarity of our partners. And while the pandemic impacted us too, it has not stopped us. If anything, it has reignited our determination to fight injustice, as we continue to be inspired by the work of our communities.

*Jacquelyne Alesi*

**Chair, GNP+ Board**



# MANAGEMENT REPORT

## WHAT WE HAVE ACHIEVED IN 2020

### Greater involvement of people living with HIV

#### OUR ADVOCACY GOAL:

Commitment to and implementation of the GIPA principle throughout organisations, policies and programmes, to ensure the best possible response to HIV and acknowledge the universal rights of people living with HIV to self-determination and participation in decisions that affect our lives.

#### *Health Governance*

GNP+ hosts the Unitaid and Global Fund Communities Delegations and assists the officers supporting both delegations. In April, the Global Fund reallocated 5% of its budget to respond to the challenges arising from COVID-19. Since then the Communities Delegation has worked to ensure that these resources reach community health workers, marginalized groups and key populations.

The Global Fund is developing its new strategy for 2022-2025 and the Communities Delegation aims to ensure the development process is as inclusive as possible. Working with both the Communities Delegation and the Women 4 Global Fund we held a webinar and a workshop to provide technical support for communities wanting to input their

views and to gather feedback. As well as supporting communities to participate in the process, as GNP+ we have submitted our own paper to the Communities Delegation.

We have also been actively involved in the UNAIDS strategy development process. Together with ICW and Y+ Global, we led a consultation on health services to feed into the strategy.

#### *HIV 2020*

Together with INPUD, MPact and NSWP, GNP+ co-led the HIV2020 conference. Due to COVID-19, the conference was re-imagined as a series of virtual sessions on ZOOM that took place between July and October. It highlighted the leading role key populations and communities play in the global HIV response and enabled peer exchange about new research and its implications for policy and practice.

HIV2020 Online had a total of 7,397 participants from 131 countries who joined together for over 33 sessions to listen, participate, view, and interact with each another. All sessions were offered with simultaneous translation in five languages. As well as being one of the organisers, GNP+ also led and participated in specific sessions on issues including HIV criminalisation,

pediatric HIV, treatment and stigma.

### *Beyond LIVING*

2020 saw the launch of Beyond LIVING, a collaboration between GNP+, ICW and Y+ Global. Beyond LIVING is a consultation and advocacy process. Guided by a diverse 11-member Life Force, Beyond LIVING aims to: hear and share what's happening in peoples' lives across regions; hold dialogues to agree on common priorities; share and propose solutions to the most pressing challenges; mobilise and collaborate to influence key advocacy processes; support activism at national, regional and global levels; and promote greater youth leadership and diversity at all levels. The partnership collaborated on COVID-19 and Universal Health Coverage (UHC) and on World Mental Health Day, Beyond LIVING produced an awareness raising video highlighting the impact of mental health on people living with HIV around the world.

### *Covid-19*

We have joined with ICW and Y+ to understand the challenges of the COVID-19 and advocate for people living with HIV in all our diversity. We co-produced eight newsletters highlighting the many ways communities of people living with HIV have found to work together and support one another during these difficult times.

### *Youth Leadership*

GNP+ hosted Y+ and provided financial and technical support

through 2020.

Y+ successfully bid to become the implementing organisation of the HER Voice Fund 2.0 in 2020. The HER Voice Fund was created to support the meaningful engagement and leadership of adolescent girls and young women within Global Fund and other related national processes. It offers small grants to organisations in 13 priority countries where the Global Fund is investing to support a reduction in HIV rates among adolescent girls and young women.

In collaboration with Mainline and Aidsfonds, GNP+ also launched our Young, Wild & Free programme bringing together networks of young people living with HIV to share best practices of engagement, support and resilience of young key populations. Three innovative youth networks - Teenergizer (Ukraine), Inti Muda (Indonesia), and Y+ Global - have been working with eight grassroots networks to implement the best practices. Each of the networks will begin working on their workplan by early 2021. In the meantime, a guidebook was created to support other youth networks to learn from their experiences.

## **Treatment Access**

### **OUR ADVOCACY GOAL:**

Greater and equitable access to treatment and services (diagnostics, adherence support and healthcare for other conditions) for all people living with HIV, with a specific focus on women living with HIV and children living with HIV.

### *HCV-HIV Advocacy*

Following up from a successful workshop on HCV-HIV in Cape Town last year, GNP+ organised a second HCV-HIV advocacy workshop in collaboration with Médecins du Monde (Mdm) Kenya in February 2020. It brought together people who inject drugs, including those living with HIV, and their peers, activists and other allies to develop strategies to increase access to Hepatitis C prevention, diagnostics and new oral treatments for people who use drugs in Kenya. The workshops were designed to help build an advocacy movement with some participants receiving training to empower them as future trainers and enable them to replicate the workshop with their peers in their own country.

### *Pediatric Care*

GNP+ continues to advocate for better testing, treatment and care for children living with HIV by, for example, promoting the Kigali Declaration and engaging in the Rome Action Plan. We have been supporting point of care (POC) early infant diagnosis, and in particular, the role of communities in creating demand and addressing stigma around accessing POC services. GNP+ developed a strategic framework to guide this work as well as a resource pack including a whole set of materials to support treatment literacy among parents and caregivers, peer supporters and community health workers. We supported MANET+ and RNP+ to test out the strategic framework and

create plans to work on early infant diagnosis of HIV in Malawi and Senegal. We disseminated the tools through webinars and hosted virtual meetings to share the results from the pilots - one anglophone meeting based on the experience in Malawi and one francophone based on the experiences in Senegal.

In the run up to the Vatican meeting on diagnosis and treatment of pediatric HIV and TB in children living with HIV, GNP+ organised a virtual activists meeting to strategize and organise together with Aidsfonds, MSF Access Campaign and Health Gap.

## **Stigma**

### **OUR ADVOCACY GOAL:**

Overturning stigma, discrimination and criminalization.

### *Global Partnership to address HIV-related stigma*

GNP+ has built a framework to support country engagement with the Global Partnership, with 16 country level focal points and 4 regional ones. These focal points are trained to champion the Global Partnership at national level and support community-led consultations to identify priorities and joint advocacy actions. Their work has already begun with national consultations held to support communities and civil society to choose their advocacy priorities. The focal points have met with key partners and held webinars to

support and inform civil society. A poster and a leaflet introducing the Global Partnership to communities and civil society were produced in English, French, Russian, Spanish and Portuguese to support this work. Their advocacy efforts have already paid off with 18 countries choosing to engage in the Global Partnership.

### *PLHIV Stigma Index*

In January 2020, representatives from PLHIV Stigma Index country teams from 7 countries (Benin, Burkina Faso, Burundi, Cote d'Ivoire, Ghana, Lesotho and Mauritania) gathered to attend a workshop organized by GNP+ and UNAIDS to explain the new methodology used in the project and to support these countries to develop their own research protocols. Since then, we have developed several community-friendly tools to help country teams including an online sample size calculator, a research protocol template and an advocacy toolkit. Once networks of people living with HIV have conducted the PLHIV Stigma Index study in their country, the hands-on toolkit support them with their advocacy actions.

COVID-19 has had a major impact on the PLHIV Stigma Index project, as countries could not safely collect data due to lockdowns, and other local regulations. When some regulations were lifted, it became possible for the first set of countries to start data collection.

On World Human Rights Day, GNP+ released a video, celebrating community-led responses to HIV-

related stigma and discrimination. It featured innovative work by ZNNP+ in Zimbabwe to address stigma and discrimination in religious settings.

### *HIV Justice Worldwide*

GNP+ continues to be an active member of the HIV Justice Network. 8 countries in the Eastern Europe and Central Asia region (Belarus, Kazakhstan, Kyrgyzstan, Moldova, Russia, Tajikistan, Ukraine and Uzbekistan) developed work plans and begun implementation in their countries. The HIV Justice Network created a small grants programme that we have managed together with the Eurasian Women's Network on AIDS (EWNA). Some of the first grants supported strategic litigation and advocacy in Ukraine, Uzbekistan, Tajikistan, Belarus and Russia where the situation regarding criminalisation has worsened. In Uzbekistan, there were two successful cases where people were able to avoid detention through the support of a street lawyer and the network of people living with HIV. We also continue to make the case for decriminalisation through hosting webinars, participating in events and seizing opportunities to speak out.

## **Universal Health Coverage**

### **OUR ADVOCACY GOAL:**

UHC is responsive to the needs of People Living with HIV and key populations following the Positive Health, Dignity and Prevention framework.

### *Beyond LIVING:*

The Beyond LIVING team published a report on Universal Health Coverage (UHC), HIV and COVID-19 called “Demanding health for all”. The report included snapshots from 8 countries (compiled with the Life Force members), and made recommendations to deliver health for all, focusing in particular on the most marginalised and people living with HIV.

### *Positive Universe*

GNP+ launched Positive Universe in June 2020. Working with national networks in Indonesia and Ukraine, as well as the regional network in West Africa, the project uses data gathered through the People Living with HIV Stigma Index to inform and support advocacy on UHC.

We want to ensure that networks of people living with HIV are knowledgeable about UHC and equipped with the resources and tools that they need to articulate their position and priorities and engage in global and national policy spaces.

As part of the Positive Universe

initiative, GNP+ produced a toolkit with 10 things advocates could do to get involved and make a difference on Universal Health Coverage Day.

The actions tied in with the theme for UHC Day 2020 - #ProtectEveryone - and the toolkit was available in French and English.

### *Love Alliance*

Work has begun on an exciting new initiative to be launched in 2021 - The Love Alliance - aimed to bring together organisations led by communities most affected by HIV.

From across Africa thought leaders (GALZ, SANPUD, Sisonke), grant-makers (UHAI EASHRI, AFE, ISDAO) and GNP+ have joined forces with Aidsfonds the Dutch administrative lead to work on the Love Alliance.

The Love Alliance will work to improve the health and rights of sex workers, people who use drugs, LGBTIQ+ people and people living with HIV in Africa. Together we will work to reduce HIV infections by influencing policies, organising communities and raising awareness on rights and health in ten countries.



## OUR COMMUNICATIONS AND PARTNERSHIPS

---

### Community Engagement

#### *Statements and Sign-ons*

GNP+ issued and signed-on to a combined 37 statements and open letters with network partners on critical advocacy and programmatic priorities such as, HIV criminalisation, Universal Health Coverage, Quality of Life, U=U, community-based and led health systems, access to medicines, ending forced sterilisation, point of care and early infant diagnosis, equal access for women, the People's vaccine, tackling Covid-19 related criminalisation, TRIPS flexibilities in light of Covid-19 and most importantly maintaining the focus on ending AIDS. These statements were shared on the GNP+ website, on email listservs, HIV-related WhatsApp groups, and on our social media platforms.

#### *Newsletters and surveys*

As part of our efforts to adapt, learn from, and connect with our larger community partners in the context of Covid-19, jointly with our sister networks ICW and Y+ we launched a survey (**Living with HIV in the time of Covid-19**) and a series of newsletters (**Positive Living in the time of Covid-19**). Through these we highlighted how communities of people living with HIV are facing up to this new global pandemic using

innovative ways to ensure their peers and their communities continue to have access to the critical services that they need.

#### *Virtual International AIDS Candlelight Memorial*

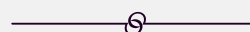
Due to Covid-19, a time-honoured tradition - International AIDS Candlelight Memorial - stood to be cancelled. GNP+ stepped up to organise the first virtual International AIDS Candlelight Memorial in 2020 via a webinar in line with the World Health Organisation's guideline of social distancing.

The event was held live on ZOOM as well as shared on Facebook and reached 5700 people globally.

### Social Media

In 2020, our social media engagement grew accordingly:

- Facebook: we have 1627 new followers and our posts reached over 284379 people in total.
- Twitter: we have 1217 new followers and our posts reached over 542600 people in total.
- Instagram: we added an Instagram account to our social media channels in May 2020 and have since gathered 1027 followers and our posts have reached 70480 people in total.





## UPDATES FROM THE SECRETARIAT

---

### Adapting to Covid-19

As a network we have taken various measures to respond to COVID-19. Through the Beyond LIVING partnership we supported networks of people living with HIV to share their experiences in a survey, a series of newsletters and a series of virtual “COVID conversations”. We also advocated for the needs of people living with HIV to be considered in decisions around COVID -19 funding and engaged with Frontline AIDS to secure support grants for nine networks of people living with HIV.

We took extra measures to support the welfare of the GNP+ staff team. We supported staff members to work remotely, providing them with additional equipment where needed. Alongside this, we have tried to promote their mental wellbeing, holding a training session on self-care. We have also ensured regular team meetings, a virtual team building event and occasional staff celebrations to keep staff motivated, connected and engaged.

### Y+ Global Transition

We have supported Y+ Global to transition to become an independent organisation. Throughout this process we have mentored their organisational and financial development.

Additionally, GNP+ supported the

recruitment processes to find a Finance Officer to join their team.

We have also worked with them to close down their programmes with GNP+ and to champion their work and ensure ongoing donor support for their programmes.

### Staffing

Our staff has continued to grow over this year, with the appointment of six new people. We now have 23 staff based in Amsterdam, Cape Town and remotely across the world.

We hold weekly meetings to check-in and coordinate our work and we actively support individual staff members with their professional development and leadership across all programmes and activities.

### Changes in Executive Leadership

In accordance with organisational procedure, the GNP+ Board led a comprehensive annual review of the Executive Director's performance in December 2020.

The review process is conducted through an anonymised survey and involves feedback from the Senior management team, staff members who directly report to the Executive Director, and the Board. It accounts for both performance and conduct.

The process is geared towards evaluating growth based on feedback from previous reviews.

This 2020 review process showed a downward turn in terms of the Executive Director's performance as measured against the 2019 feedback.

Based on the results of the review, the Board took the decision to not

renew the Executive Director's contract, which was due to end in January 2021.

The Board notified the Executive director accordingly and instituted a new recruitment process.



## OUR EVOLVING GOVERNANCE

As a result of the Covid-19 pandemic the GNP+ Board had all its meetings for the year via a virtual format.

The annual meeting for 2020 was organised over a series of ZOOM calls over a period of 9 weeks from August to October in line with the schedules and availability of the Board Members.

Unfortunately as a result of Covid-19 and shift in priorities as well as availability of many governance evolution working group members, the process was put on pause.

Three members of the board voluntarily chose to step down from the board in 2020 - Javier Bellocq, Trevor Stratton, and Chinmay Modi.

Given that the evolution process of the board had been put on pause due to a shift in priorities as a result of Covid-19, and the possibility for change in terms of the size of the board in the future, the Board chose to not fill these seats for the time being, instead focusing on other matters as listed further. As a result a new Leadership Group was not elected and the same group comprising of Jacquelyne Alesi, Julien Kerbogossian and Valeriia

Rachynska continued to hold office.

The Board engaged with the following major items in 2020:

- Formally approved GNP+ funding to support the Executive Director's (voluntary) external engagements at the UNAIDS Advisory Group as well as the Global Fund Strategy Committee.
- Formally looked into a potential model of ED transition/ shift in Executive Leadership model.
- Approved the annual report for 2019 and annual budget for 2020.
- Actively addressed internal compliance matters.
- Approved a special resolution to amend the organisational Articles of Association.
- Conducted a comprehensive annual review of performance for the Executive Director.
- Formally authorised the secretariat to review internal operational procedures and policies in the interest of accountability and strengthening.
- Represented GNP+ at several high-level fora.

Further, in order strengthen organisational accountability an online "speak-up" portal was created.



## 2020 FINANCES

GNP+ closed 2020 with a very modest positive net result of €3.232 over the fiscal year.

Compared to the previous fiscal year, and as budgeted, the annual income as well as expenses increased by approximately €1 million. This is due in part to the success of Y+ Global, who expanded their portfolio significantly as they worked on their transition to becoming an independent entity.

The increase in budget and the positive result are also a testament to the resilience of GNP+ and its people after the 2019 Secretariat evolution process and despite the global COVID-19 crisis.

For 2021, the budget is steady at €3

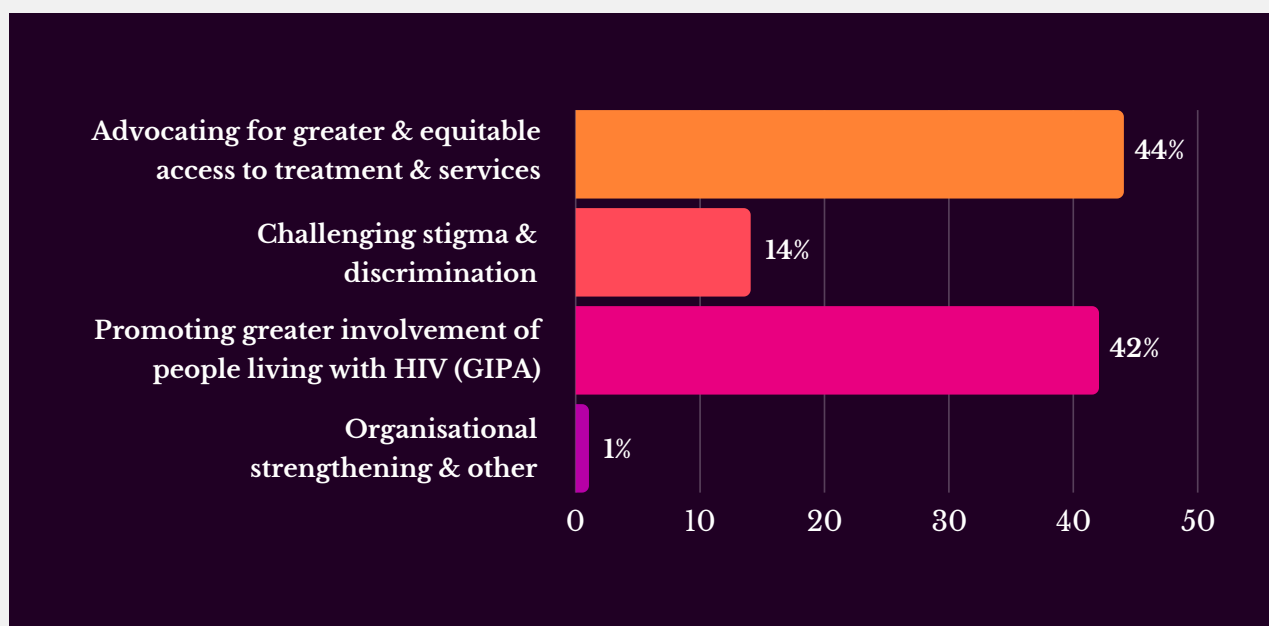
million budgeted income and expense, with all funding secured for the year.

The liquidity position of GNP+ is adequate (1,07). The current situation is sufficient to meet the obligations in the short term.

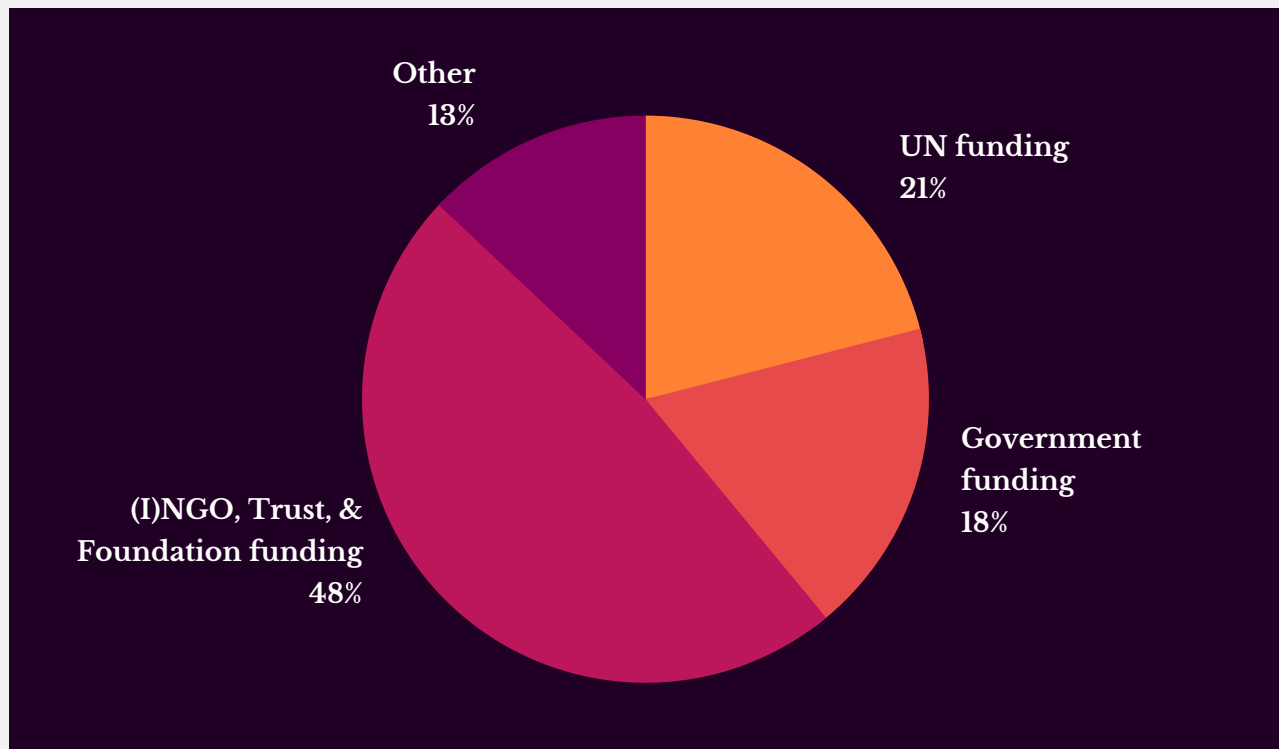
The solvency position, equity and reserves relative to total equity and liabilities, is low (0,08). Solvency plays a minor role for the organization because it does not make use of external financing sources.

However, for continuity of the organization, GNP+ strives to create and maintain a continuity reserve of €730k which compares to 6 months coverage of the structural costs.

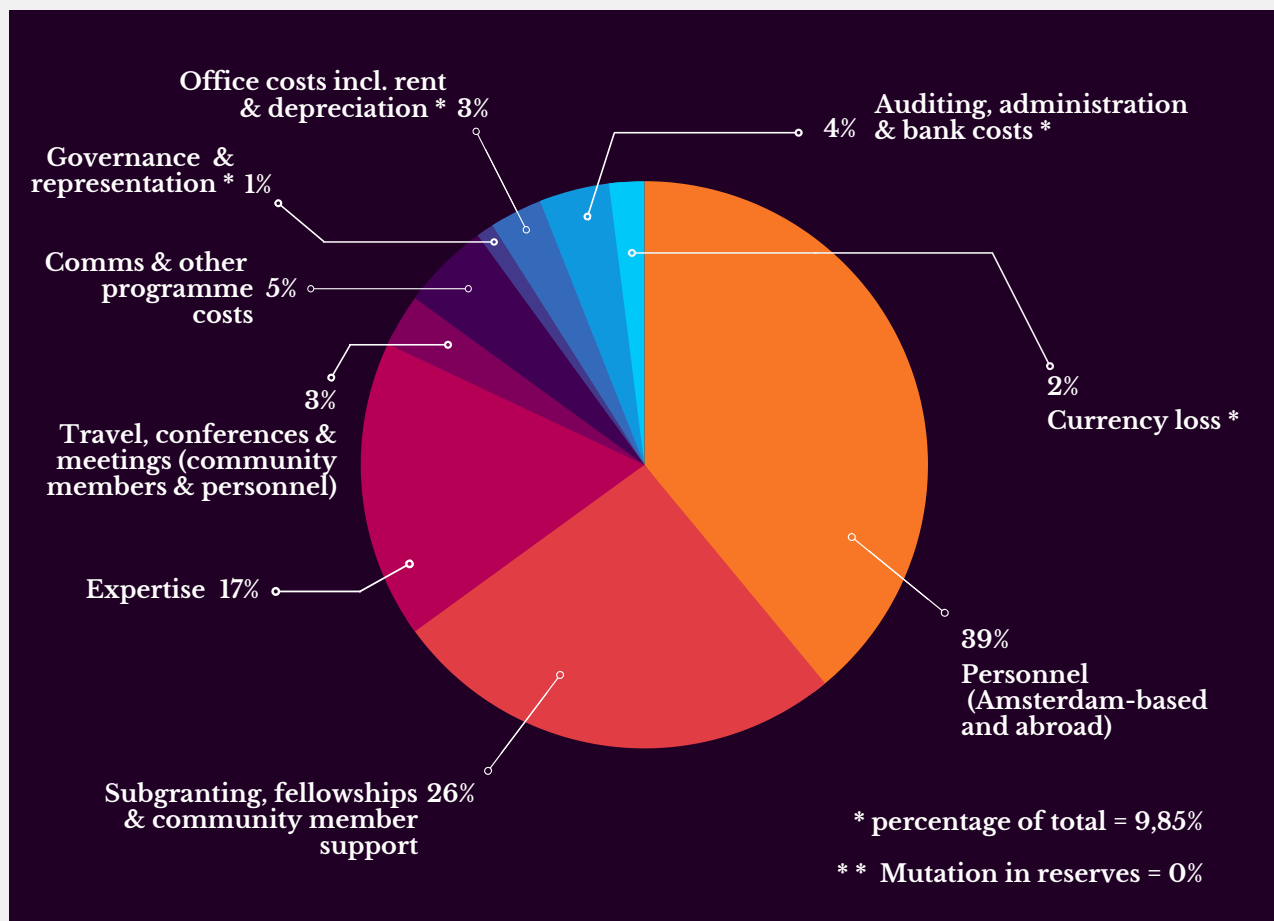
### GNP+ 2020 financial sources by priority



## GNP+ 2020 sources of funding



## GNP+ 2020 use of resources



## SIGNIFICANT RISKS AND UNCERTAINTIES

In 2020, GNP+ identified the following significant risks and uncertainties, and took the following measures to manage the risks:

<b>Strategic</b>	
<i>Risks and uncertainties</i>	<i>Mitigation measures</i>
GNP+ continues operating in a context of increasingly limited civil society space, as well as funding, to ensure civil society can speak up on the health and rights of people most marginalised and excluded.	<p>GNP+ began proactively engaging in alliances and coalitions, including the Love Alliance, a partnership led by Aidsfonds. The Love Alliance grant was secured at the end of 2020 for the next 5 years.</p> <p>GNP+ has been actively seeking to engage with partners in the larger public health and human rights sector, for example, through the DRAG Project (due to begin in 2021)</p>
The GNP+ Board decided to not renew the Executive Director's contract at the end of 2020 running a significant strategic risk of perceived instability from partners and donors.	In addition to strong internal procedural compliance around accountability and transparency, GNP+ was proactive in developing a strong communications plan to manage conversations with different partners.
GNP+ functions as a space for intersection across the global PLHIV movement, which creates high expectations from donors, partners, regional/national PLHIV networks and the associated risk of being unable to deliver against them.	<p>GNP+ has a governance evolution process in place which is aimed at keeping the organisation fit for purpose.</p> <p>Further, GNP+ aims to mitigate this risk through Beyond LIVING as a process to capture priority issues and strategise GNP+'s responses, as well as improving organisational accountability through proper planning.</p>

## Operational

### *Risks and uncertainties*

Given that GNP+ continues to employ staff globally in the interest of diversity and representation, it has had to consider potential management and financial challenges due to staff being spread over several locations/ countries, including the Netherlands, South Africa, and the UK. Programmes are managed by staff based in these different locations.

Covid-19 related challenges to movement and travel run a high risk of impacting programming.

With the non-renewal of the Executive Director's contract at the end of 2020 there was an associated risk in terms of management capacity for the upcoming year.

### *Mitigation measures*

GNP+ has brought on board an HR Manager who has worked to create a remote work and flex work policy in order to mitigate these risks. In addition, as a result of Covid-19 all staff have had to shift to remote style working which has been proactively supported through internal HR trainings and workshops on the topic.

GNP+ has actively collaborated with partners, donors, and internally on how to adapt programming, including rescheduling certain activities to a later date. In the interest of safety several in person events were reprogrammed to take place virtually, including the yearly board and staff meetings. As the pandemic is ongoing, so to are the reprogramming efforts, which are managed through staff and programme calls weekly.

The GNP+ Board engaged in a deep dive of the executive leadership model in order to run a robust recruitment process, aiming to fill the position within 6 months. In addition the Board took a more active role in external representation with the Senior management team taking on more responsibility internally, and monitoring management requirements through bi-weekly meetings.



## Financial

### *Risks and uncertainties*

GNP+ began renovating the Amsterdam office in 2019. In 2020 the office did not see much use due to Covid-19. As staff size has grown significantly over the year there is a risk that the office might now be too small.

Ensuring all credit card spending and other expenses are clearly allocated and categorised in order to avoid any risk related to organisational accounts and reporting.

### *Mitigation measures*

GNP+ has decided to put the renovation of the office on hold at the moment given that due to Covid-19 a majority of the staff are working from home. This will be revisited when there is a need and availability of resources. In order to mitigate risk of over investing in a space the organisation might not keep, a decision was also made to renovate only small portions as needed.

GNP+ has designated staff hours to the allocation of all expenses - including the senior management team to monitor and track this process, along with due adherence to compliance and ethics requirements.

## Financial Reporting

### *Risks and uncertainties*

GNP+ is currently a programme-based organisation, with staff working across a programme portfolio with multiple donors, varying deadlines and some that involve consortia with, or sub-granting to, networks of people living with HIV globally. Especially in the latter case, there is a dependence on outside factors for financial reporting, both in time and in quality, where the risk of reporting issues falls on GNP+.

### *Mitigation measures*

Deadline management is essential to mitigate the risk of financial reporting issues. While the Programme Manager is the main person responsible for deadline management of the programme(s) they manage, this responsibility is shared with both the Head of Programmes and the Financial Controller. This responsibility is spread across several staff to ensure that the organization does not rely on only one person to prevent reporting issues. (Contd. on the next page)

## Financial Reporting (contd.)

### *Risks and uncertainties*

### *Mitigation measures*

To ensure the quality of financial reporting, the Financial Controller (a consultancy position) ensures that payments are made only upon receipt of the correct reporting and supporting documentation.

To ensure quality and reporting deadline management in subgrant relationships, GNP+ continuous to works on improving its subgranting mechanisms, including but not limited to the appropriate contracting and reporting formats.

## Laws and Regulations

### *Risks and uncertainties*

### *Mitigation measures*

GNP+ is currently engaging in a governance evolution process to ensure that the articles of association are fit for purpose and in line with the latest legal requirements. There is the risk of timeframes not being maintained and resultant adverse impact.

Deadline management is essential to mitigate this risk. In addition, there is a plan of action in place with the Board and Governance Advisor, with due consultation from the lawyers and notary as needed. Further, a comprehensive communication plan will mitigate reputational risk.

## LOOKING AHEAD TO 2021

---

As GNP+ moves into 2021, we will build on the lessons from COVID-19 and use this learning to re-energise and re-focus attention on HIV as an emergency, galvanising the responses necessary to meet 2030 global targets.

This will be a year of championing community-led responses and people-centered approaches that dismantle the inequalities in our societies. Our advocacy will continue to be intersectional and gender-transformative. As always, GNP+ will maintain a clear focus on mobilising and engaging networks of people living with HIV, to stay abreast of realities on the ground and to show solidarity in response through our global level advocacy.

We will achieve this through our active participation in a range of important initiatives, including:

- the Beyond LIVING process, which GNP+ co-leads with ICW and Y+ Global;
- the Love Alliance programme, in which GNP+ is the global advocacy lead working with several partners globally and in-country;
- advocating for a People's Vaccine;
- engaging in participatory action research and advocacy with the Digital Health and Rights Advisory Group;
- actively participating in the Act-Accelerator;
- engaging with the Global AIDS Strategy process at UNAIDS, through the UAG and NGO delegation to the UN PCB;
- engaging with the strategy process at the Global Fund through the Communities Delegation;
- driving civil society responses at the UN High Level Meeting on HIV/AIDS, as a joint civil society co-convenor with Aidsfonds;
- supporting networks as they engage in Global Fund mechanisms, especially in the context of COVID-19; and
- continuing advocacy on treatment for all.

In terms of our own organisational development, GNP+ will focus on our leadership model, with the intention of recruiting new Executive Leadership in the first half of the year, and supporting an ongoing process of evolution in our governance.

## GNP+ 2021 Budget

€

### Income

Government funding	1.979.600
(I)NGO, Trust and Foundation funding	771.254
Other sources of funding	316.492
<i>Total income</i>	<u>3.067.346</u>

### Expenses

Staff costs	1.327.300
Subgranting	346.619
Programmatic costs	1.144.149
Office & organisation costs	224.942
<i>Total expenses</i>	<u>3.043.010</u>

### Net result

24.336

# ANNUAL FINANCIAL REPORT

## BALANCE SHEET AS OF 31ST DECEMBER 2020

(After appropriation of the result)

	31-Dec-20	31-Dec-19
	€	€
<b>Assets</b>		
<i>Fixed assets</i>		
1. Tangible fixed assets	19.573	15.035
Total fixed assets	<u>19.573</u>	<u>15.035</u>
<b>Current assets</b>		
2. Grants to receive	218.140	74.458
3. Other receivables	114.926	11.949
4. Cash and cash equivalents	1.262.789	987.997
Total current assets	<u>1.595.855</u>	<u>1.074.404</u>
	<u>1.615.428</u>	<u>1.089.439</u>
<b>Equity &amp; Liabilities</b>		
<i>Foundation's equity and reserves</i>		
5. Restricted reserves	0	17.647
6. Unrestricted reserves	123.832	102.953
Total equity and reserves	<u>123.832</u>	<u>120.600</u>
<i>Liabilities</i>		
7. Grants received in advance	1.045.619	832.099
8. Payroll liabilities	96.254	50.770
9. Trade creditors	272.930	34.888
10. Other current liabilities	76.792	51.082
Total current assets	<u>1.491.595</u>	<u>968.839</u>
	<u>1.615.428</u>	<u>1.089.439</u>

## STATEMENT OF INCOME & EXPENSES FOR 2020

	Actuals 2020	Budget 2020	Actuals 2019
	€	€	€
<b>Income</b>			
11. Government funding	1.123.706	1.178.786	1.119.796
12. (I)NGO, Trust and Foundation funding	1.354.825	1.290.724	703.836
13. Other sources of funding	372.084	540.437	0
Total income	<u>2.850.615</u>	<u>3.009.947</u>	<u>1.823.632</u>
<b>Exceptional income and expenses</b>			
14. Interest	0	0	0
15. Currency fluctuations	-58.273	0	4.408
Total exceptional income & expenses	<u>-58.273</u>	<u>0</u>	<u>4.408</u>
<b>Expenses</b>			
16. Staff costs	1.124.642	1.138.252	911.690
17. Subgranting	749.440	820.923	205.768
18. Programmatic costs	695.854	864.037	684.481
19. Office & organisation costs	219.174	186.733	184.051
Total expenses	<u>2.789.110</u>	<u>3.009.945</u>	<u>1.985.990</u>
<b>Net result</b>	<u>3.232</u>	<u>2</u>	<u>-157.950</u>
<b>Appropriation of the result</b>			
Net result to restricted reserves	-17.647		-17.748
Net result to unrestricted reserve	20.879		-140.202
	<u>3.232</u>		<u>-157.950</u>



**CASH FLOW STATEMENT***(Prepared using the indirect method)*

	<b>2020</b>	<b>2019</b>
<b>Cash flow from operational activities</b>		
Operating Result	61.505	-162.258
Adjustment for depreciations	6.238	4.504
Gross cash flow from operation activities	<u>67.743</u>	<u>-157.854</u>
Mutation in receivables	-246.659	22.767
Mutation in liabilities	522.757	623.044
Net cash flow from operational activities (A)	<u>343.841</u>	<u>487.957</u>
<b>Cash flow from investment activities</b>		
Investment in fixed assets	-10.776	-16.876
Cash flow from Investment activities (B)	<u>-10.776</u>	<u>-16.876</u>
Currency conversion fluctuation	<u>-58.273</u>	<u>4.408</u>
Net Cash Flow	<u>274.792</u>	<u>475.489</u>
Cash and cash equivalents 1st January	987.997	512.508
Cash and cash equivalents 31st December	<u>1.262.789</u>	<u>987.997</u>
Mutation in cash and cash equivalents (A+B)	<u>274.792</u>	<u>475.489</u>

## STATEMENT OF INCOME & EXPENSES FOR 2020

---

### Directive 640

The GNP+ financial report 2020 has been prepared in accordance with directive RJ 640 for non-profit institutions, issued by the Dutch Accounting Standards Board. This directive aims at increasing clarity and transparency in the manner in which fundraising institutions report on their revenues and expenditures.

### Assets and liabilities

Unless stated otherwise, assets and liabilities are stated at their historical cost, expressed in Euro. Fixed assets are depreciated on a straight line method over a 5-year period (for items purchased prior to 1 January 2020) or a 3-year period (for computer & software purchased on or after 1 January 2020).

### 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 Euro at the exchange rates in effect at the balance sheet date. Resulting exchange differences are taken to the statement of income and expenses. Transactions in foreign currencies are converted to Euros on the basis of currency exchange on the day the funds are received or paid. GNP+ has bank accounts in Euro and US Dollar in order to keep losses to a minimum.

### Salaries and wages

On 31 December 2020 the GNP+ team consists of 12 staff members based in Amsterdam, 4 staff members based in Cape Town, and 7 staff members based elsewhere. Salaries and social security contributions are taken to the statement of income and expenses based on the terms of employment, where they are due to employees.

### Cash flow statement

The cash flow statement has been prepared using the indirect method. The funds in the cash flow statement consist of cash and cash equivalents. Cash equivalents can be considered as highly liquid investments.

## RENUMERATION OF MANAGEMENT

<b>Name</b>	Rico Gustav
<b>Position</b>	Executive Director
<b>Employment</b>	
<i>Nature of agreement (duration)</i>	01/02/2020 - 31/01/2021
<b>Hours per week</b>	36
<b>Part-time percentage</b>	100%
<b>Remuneration</b>	
<i>Income for the year</i>	
	gross wages 96.000
	pension compensation 5.760
	health insurance comp. 120
	holiday allowance 7.680
<i>Total income for the year</i>	109.560
<i>Social security (to employer)</i>	12.891
<i>Taxed allowances</i>	-
<i>Employment termination compensation</i>	-
<b>Total remuneration 2020</b>	<b>122.451</b>
<i>Outstanding advances per 31/12/2020</i>	26.188

The total annual income is within the maximum range of €129,599 per 1FTE/12 months as set by Goede Doelen Nederland in the Scheme for rewarding directors of charities for the benefit of boards and supervisory boards ("Regeling belonging directeuren van goede doelen ten behoeve van besturen en raden van toezicht"). The annual income, taxed allowances, and pension costs, also remain within the maximum of €187,000 per year as set in the scheme.

---

**NOTES TO THE BALANCE SHEET AS AT 31 DECEMBER 2020**

---

**1. Tangible fixed assets**

	<i>Equipment</i>
<i>Balance as at 1st January</i>	
Accumulated acquisition	22.740
Accumulated depreciation	-7.705
Book-value	<u>15.035</u>
 <i>Mutations 2020</i>	
Investments	10.776
Divestments	0
Depreciation 2020	-6.238
	<u>4.538</u>
 <i>Balance as at 31st December</i>	
Accumulated acquisition	33.516
Accumulated depreciation	-13.943
Book-value	<u>19.573</u>

Fixed assets include computer equipment, printer, telephone system and office equipment. Fixed assets are depreciated on a straight line method over a 5-year period (for items purchased prior to 1 January 2020) or a 3-year period (for computer & software purchased on or after 1 January 2020).

	31-Dec-20	31-Dec-19
<b>2. Grants to receive</b>		
Dutch Ministry of Foreign Affairs, via Aidsfonds	4.489	0
UNAIDS	6.410	27.543
UNICEF	51.721	3.039
Frontline AIDS	68.739	19.840
Robert Carr Fund	0	6.565
Robert Carr Fund, via Youth Lead	35.004	0
The Global Fund	51.776	0
AFEW	0	7.471
	<u>218.140</u>	<u>74.458</u>

Grants are to be received for programs where the final 2020 instalment comes in after program reporting. All grants to be received are expected to be received within the next calendar year.

### 3. Other receivables

Partner installements	37.606	0
Prepaid expenditures	35.603	8.948
Other receivables	41.717	3.001
	<u>114.926</u>	<u>11.949</u>

### 4. Cash and cash equivalents

Petty cash	260	260
Current account euro	579.030	313.328
Savings account euro	284	284
Current account dollar	683.215	674.125
	<u>1.262.789</u>	<u>987.997</u>

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

## Foundation's equity and reserves

### 5. Restricted reserves

	<i>Restricted reserve per 31-Dec-20</i>	<i>Mutations 2020</i>	<i>Restricted reserve per 31-Dec-19</i>
Currency fluctuations reserve	0	-17.647	17.647
<i>Total</i>	<u>0</u>	<u>-17.647</u>	<u>17.646</u>

The currency fluctuations reserve is a reserve formed by the board in 2018 to balance exchange rate fluctuations of the GNP+ USD bank account across fiscal years.

### 6. Unrestricted reserves

	<i>Unrestricted reserve per 31-Dec-20</i>	<i>Net result 2020</i>	<i>Unrestricted reserve per 31-Dec-19</i>
Continuity reserve	123.832	20.879	102.953
<i>Total</i>	<u>123.832</u>	<u>20.879</u>	<u>102.953</u>

Per 31 December the continuity reserve equals 9% of the organisations annual staff, office and organisation costs. To ensure sustainability of the organisation, a continuity reserve of 25% is the minimum aim. In accordance with the Dutch non-profit Governance Code (Richtlijn Financieel Beheer Goede Doelen), the continuity reserve should not exceed 150%.

	31-Dec-20	31-Dec-19
<b>7. Grants received in advance</b>		
Dutch Ministry of Foreign Affairs, via Aidsfonds	0	234.333
Unitaid	47.650	1.416
UNAIDS	462.090	25.058
UNICEF	0	14.275
UN Women	0	17.973
Robert Carr Fund	104.438	56.015
The Global Fund	0	53.463
Communities Delegation to the Global Fund	2.630	0
Aidsfonds	69.294	112.976
OSF	97.501	316.590
Charities Aid Foundation	8.828	0
ViiV	253.189	0
	<u>1.045.619</u>	<u>832.099</u>

All grant obligations have a duration of 2 financial years or less.

## 8. Payroll liabilities

Net wages	4.690	8.571
Holiday allowance reserved	23.051	14.365
Holiday accrual	21.084	15.321
Wage tax and social securities	25.376	3.187
Transition allowance provision	22.053	9.326
	<u>96.254</u>	<u>50.770</u>

## 9. Trade creditors

Trade creditors	<u>272.930</u>	<u>34.888</u>
-----------------	----------------	---------------

## 10. Other current liabilities

Subgranting	-325	19.951
Auditing	21.780	16.856
Expenses to be paid	36.652	14.275
Other liabilities	18.685	0
	<u>76.792</u>	<u>51.082</u>



## Off-balance sheet commitments

GNP+ has rental commitments which relates to it's offices in Amsterdam, the Netherlands, and in Cape Town, South Africa. The commitment for the office at the Eerste Helmerstraat in Amsterdam amounts to approximately € 32.000 annually, the contract can be terminated with one month notice. The commitment for the office at SPACES, 50 Long Street in Cape Town, amounts to approximately ZAR 220.000 (€12.220 per 31/12/2020) for the period 1 January - 31 December 2021.

## Events after the balance date

The ongoing COVID-19 crisis has not affected our finances currently. As a global network and organisation, we are informing and shaping discussions with entities such as the Global Fund, Unitaid, UNAIDS and the WHO around funding for the HIV and broader health response.

Through this we work to ensure that that the priorities of people living with HIV continue to be high on the agenda and that as an HIV movement we contribute to the response to COVID-19 and to thinking about how to respond to future pandemics.



## NOTES TO THE STATEMENT OF INCOME & EXPENSES FOR 2020

	Actuals 2020	Budget 2020	Actuals 2019
<b>11. Government funding</b>			
Dutch Ministry of Foreign Affairs (BtG 2)	518.026	556.634	675.498
Unitaid	77.910	197.029	195.469
UNAIDS	360.111	401.749	194.525
UNICEF	137.016	23.374	49.698
UN Women	17.973	0	4.606
WHO	12.671	0	0
	<u>1.123.706</u>	<u>1.178.786</u>	<u>1.119.796</u>
<b>12. (I)NGO, Trust &amp; Foundation funding</b>			
Frontline AIDS	314.433	185.406	232.896
Robert Carr Fund	249.098	333.310	200.159
The Global Fund	299.175	155.822	228.217
OSF	283.496	210.210	24.971
Aidsfonds	90.458	175.976	3.024
Charities Aid Foundation	106.172	230.000	0
International AIDS Society	0	0	14.569
Other	11.992	0	0
	<u>1.354.825</u>	<u>1.290.724</u>	<u>703.837</u>
<b>13. Other sources of funding</b>			
ViiV	370.834	540.437	0
Other	1.250	0	0
	<u>372.084</u>	<u>540.437</u>	<u>0</u>
<b>14. Interest</b>			
	<u>0</u>	<u>0</u>	<u>0</u>
<b>15. Currency fluctuations</b>			
	<u>-58.273</u>	<u>0</u>	<u>4.408</u>

	Actuals 2020	Budget 2020	Actuals 2019
<b>16. Staff costs</b>			
<i>Personnel based in NL</i>			
Gross salaries	535.328		482.623
Social charges	94.683		56.160
Holiday money	39.145		28.105
Sick leave insurance	33.352		14.377
Pension premiums	19.590		35.281
Home/work travel	1.035		1.881
Relocation costs	14.506		8.539
Transition allowance provision	13.147		8.906
Holiday reserve changes	6.893		2.102
Refunded claims	-7.608		-151
	750.071		637.823
<i>GATE staff hosted</i>	-100.757		0
	649.314		637.823
<i>Personnel based abroad</i>	459.250		183.730
<i>Other personnel costs</i>	8.036		90.137
<i>HR management costs *</i>	8.042		0
	1.124.642	1.138.252	911.690
<b>17. Subgranting</b>	749.440	820.923	205.768
<b>18. Programmatic costs</b>			
Travel costs	69.564		380.528
Conferences & meetings	6.775		36.063
Expertise	474.664		183.556
Communication	92.349		46.531
Other programmatic costs	52.502		37.803
	695.854	864.037	684.481
<b>19. Office &amp; organisation costs</b>			
Governance & representation	26.607	42.433	33.879
Housing costs	53.389	54.500	39.155
Office costs	23.830	25.000	30.935
Audit, control, admin & bank charges	109.110	59.800	75.578
Depreciation	6.238	5.000	4.504
	219.174	186.733	184.051

\* In the 2019 annual report, HR management expenses were included under Administration costs.

## Commentary on actuals versus budget 2020 with variances > 10%

	<i>variance</i>
<b>Government funding:</b> variance $\leq$ 10%	-5%
<b>(I)NGO, Trust &amp; Foundation funding:</b> variance $\leq$ 10%.	5%
<b>Other sources of funding:</b> adjustment of funds for a 2020-2021 program.	-13%
<b>Interest:</b> zero interest rate applied by the bank in 2020.	n/a
<b>Currency fluctuations:</b> due to the exchange rate fluctuations related to the GNP+ USD bank account, not budgeted.	n/a
<b>Staff costs:</b> variance $\leq$ 10%.	8%
<b>Subgranting:</b> variance $\leq$ 10%.	-9%
<b>Programmatic costs:</b> travel & conference costs were significantly reduced due to the effects of COVID-19, part of these funds were repurposed for staff time.	-19%
<b>Office &amp; organisation costs:</b> higher bank charges due to an increase in the volume of sub-grants, higher controller and auditing costs for increased accountability.	17%

## ADDITIONAL INFORMATION

### CONFIRMATION AND APPROVAL OF THE FINANCIAL REPORT - 2020

---

The Board of GNP + has confirmed and approved the financial statements 2020 at the board meeting of 28th June, 2021.

### RESULT ALLOCATION

---

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

### STATUTORY REGULATION OF RESULT ALLOCATION

---

Not applicable.

### BRANCH OFFICE

---

GNP+ has a branch office in Cape Town.

### OTHER INFORMATION

---

The independent auditors report is included on the following pages.