



GLOBAL NETWORK OF
YOUNG PEOPLE
LIVING WITH HIV

ANNUAL REPORT 2022

www.yplusglobal.org

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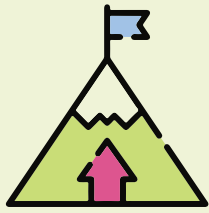
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Abbreviations

AGYW	Adolescent Girls & Young Women
AYPLHIV	Adolescent & Young People Living with HIV
CATS	Community Adolescent Treatment Supporters
CCM	Country Coordination Mechanism
CSO	Civil Society Organisation
ESARO	Eastern & Southern Africa Region Office
GNP+	Global Network of People Living with HIV
HVF	HER Voice Fund
HIV	Human Immunodeficiency Virus
IP's	Implementing partners
LGBTIQ	Lesbians, Gays, Bi-sexual, Trans-gender, Intersex & Queer
MEAL	Monitoring Evaluation Accountability and Learning
PATA	Paediatric - Adolescent Treatment Africa
PrEP	Pre-exposure Prophylaxis
READY+	Resilient and Empowered Adolescent and Young People
UNAIDS	Joint United Nations Programme on HIV/AIDS
UNICEF	United Nations International Children's Emergency Fund
VYV	Vibrant Young Voices
WHO	World Health Organisation
YKP	Young Key Population
YPLHIV	Young People Living with HIV
Y+ GLOBAL	Global Network of Young People Living with HIV



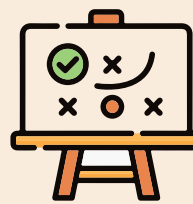
Our Mission

To mobilise young people living with and affected by HIV around the world to promote our right to live healthy and fulfilling lives.



Our Vision

All young people living with and affected by HIV enjoy healthy and fulfilling lives.



Our Strategic Pillars

Raise our voice - We will raise and amplify our voice to advocate for our right to live healthy and fulfilling lives.

Build our network - We will work collectively to build a strong and representative global network of young people living with HIV.

Secure our future - We will be accountable to the next generation.

Board of Directors



Chirombo Tanaka
East and South
Africa



Chunga Kaweme
Central Europe



**Ameziane Mohand
Medjahed** Middle
East & North Africa



Chiu Fletcher
Asia Pacific



Georges Awah Enow
Western Central
Africa



Mendoza Gilberto
North America



**Springer Amanda
Kimberly**
Caribbean



Board Chair



Deputy Board Chair



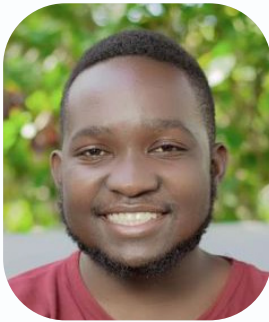
Board Member



Y+ Global Executive Office

Chaiyasit Gabriel	Support Officer, Executive Office Leadership
Chibonore Tawanda	Information, Communication and Technology Support
Jokonya Maximina	Programmes Manager (HVF Coordinator)
Katekwe Maxwell	Monitoring, Evaluation, Accountability and Learning Officer
Kyendikuwa Allen	Senior Programmes Advisor
Madzinga Emilia	Finance Officer (HVF)
Modi Chinmay	Programmes Advisor
Muindi Oliver	Administrative Support (HVF)
Oliech Okun Michael	Digital Communications and Media Engagement Support
Ouma Joyce	Influence and Engagement Advisor
Romero Gabriella	Programmes Advisor
Rufurwadzo Tinashe	Director of Programmes, Management and Governance
Shahhat Ayya	Communication and Evidence Advisor
Sharifi Steven	Finance Manager

Message from Tanaka Chirombo, the Board Chair



2022 proved to be a pivotal year, propelling the network's growth and fortification. Our unwavering dedication led us to develop and launch three influential documents: the Y+ Global 2022 - 2025 **Strategic Plan, We Matter, Value Us**, and the **Monitoring, Evaluation, Accountability, and Learning Plan**. Despite the COVID-19 pandemic and its aftermath, we exhibited unparalleled resilience, adapting seamlessly to unforeseen circumstances. By addressing the ever-evolving needs of young people living with and affected by HIV, particularly adolescent girls, young women, and young key populations during the time of COVID-19, we demonstrated our commitment to their well-being. We also took proactive measures to bolster our disaster and pandemic preparedness response.

Notably, Y+ Global achieved **ANBI** Status, an esteemed non-profit tax designation in the Netherlands. This significant milestone empowers us to initiate fundraising initiatives within the Netherlands, where our principal office is situated, thereby enabling us to extend our reach to a larger number of young people within our constituency.

As we cast our gaze upon the future, our dedication to our mission and vision remains resolute—to ensure that all young individuals, embracing their diverse backgrounds, lead vibrant and fulfilling lives. We will persevere in our ardent pursuit of our goals, steadfastly working to effect positive change and expanding our spheres of influence. We invite you to peruse our comprehensive annual report, which encapsulates the collective accomplishments of 2022, and be reminded of the remarkable strides we have made together.

We extend our heartfelt gratitude for your unwavering support.



Message from Tinashe Rufurwadzo, the Director of Programmes, Management and Governance



As we look back on the past year, I am delighted to share some of our achievements and the challenges we faced.

We are proud to have experienced significant growth in terms of our reach and impact. Through our community-driven approaches, we have successfully reached more young people who are most vulnerable to and affected by HIV than ever before. By providing them with essential support, resources, and opportunities, we have empowered them to thrive.

In 2022, we granted funds to 113 partners from 41 countries worldwide. These grants focused on building the capacity and strength of youth-led networks and organisations, empowering young people, advocating for their rights, and promoting their meaningful and ethical engagement. We were particularly proud to have influenced the inclusion of programming for young key populations in the **World Health Organization's** guidelines on HIV, Viral Hepatitis, and STI prevention, diagnosis, treatment, and care. This step reinforces our commitment to leaving no one behind in the HIV response and ensuring the inclusion of all young people, regardless of their diversity.

In 2022, we published our first audited **2021 annual narrative and financial report**. We also established and maintained strategic collaborations with regional and international partners. Additionally, we made progress in South Africa, where we registered as a Public-Based Organization and opened a bank account. These steps allow our sub-office to be fully operational and better serve our partners in the global south.



We continued championing policy and advocacy efforts alongside other youth-led organisations and networks. We actively led the virtual global consultation on **HIV Criminalization and Young People**, advocating for the inclusion of young voices in regional and global advocacy spaces. Moreover, we took on a leadership role within the VYV consortium, a significant milestone for us.

Of course, we encountered challenges along the way, such as currency volatility. Nevertheless, we adapted and persevered, ensuring that our crucial support for young people living with HIV remains uninterrupted. Despite these challenges, we are immensely proud of what we accomplished in 2022. Our commitment to supporting and empowering young people living with HIV remains unwavering, and we eagerly look forward to continuing our mission in the years to come.



About Us



Photo credit: Y+ Global

Y+ Global, the Global Network of Young People Living with HIV, based in the Netherlands and South Africa, has been a leading voice in calling for the representation and involvement of young people living with and affected by HIV in political and programmatic spaces that impact our health, rights, and well-being, connecting young people to each other as well as to global decision-making spaces. We have an international Board formed solely of young people living with HIV in their diversity, composed of nine regional representatives, all aged under 30, who are experienced and committed activists with a demonstrated connection to a constituency within their region or community.

Y+ Global began in 2005 as a programme of the Global Network of People Living with HIV (GNP+) and evolved in 2021 into a separate organisation with our own leadership, staff team, and strategy; we were proud to achieve independent registration as a non-profit global network in March 2020.

We have an international Board formed solely of young people living with HIV in their diversity

Raising Our Voices

We will raise and amplify our voices to advocate for our right to live healthy and fulfilling lives.

We have demonstrated our commitment to building and strengthening the capacity of 6310 adolescents and young people in all their diversity. Through our efforts, we have empowered young people to raise their voices and amplify the voices of their peers on national, regional, and global platforms that hold meaning and influence.

During the review period, Y+ Global organised a regional consultation focused on the current state of sexual reproductive health and HIV among adolescents and young people. As a result, an outcome statement was developed and published and presented to the President of the Organization of African First Ladies for Development. This statement played a crucial role in informing the finalisation of the AIDS 2022 Montreal declaration.

Recognising the importance of investment in global funds and youth leadership in the fight against HIV, Y+ Global collaborated with the Vice Board Chair of the Global Fund and the Dutch Multi-Party Initiative on SRH and HIV. This collaboration involved engaging with Dutch Parliamentarians and CSOs to advocate for increased investment in these areas.





In an effort to ensure the inclusion of young key populations, Y+ Global convened a consultation that brought together young people living with HIV, young people from the LGBTIQ+ community, young sex workers, and young people who use drugs. The findings of this consultation were shared with WHO consultants who were planning the review of the WHO consolidated guidelines on HIV, viral hepatitis, and STI prevention, diagnosis, treatment and care for key populations. Through our advocacy, we successfully advocated for the inclusion of young key population programming.



Knowledge sharing has been a critical focus for us, and we have produced and shared 20 podcasts across various social media platforms and websites. These podcasts covered a range of topics such as self-care, mental health, young key populations, criminalisation, the leadership of adolescent girls and young women, and capacity building. Through these podcasts, we aim to disseminate case studies, best practices, innovations, lessons learned, and the lived experiences of young people.



To promote ethical and meaningful engagement with young people living with HIV, we launched the “We Matter, Value Us” guideline. This guideline serves as a tool for organisations working with young people, including donors, international agencies, NGOs, government departments, implementing organisations, advocacy groups, and media organisations. Its purpose is to ensure that young people are supported, and that their contributions make a real difference.



We also organised a virtual global consultation on HIV criminalisation and young people, which helped shape our interventions at the Future of AIDS movement meeting in Geneva, Switzerland. The issue statement developed from this consultation serves as a baseline resource for our advocacy efforts.



Photo credit: [Y+ Global](#)

In line with our commitment to youth leadership, we launched the READY Academy, which provided training and a seed grant to young people who pitched advocacy proposals. The READY Academy focuses on developing skills, learning, and investing in young advocates. We aim to create an adaptive, inclusive, diverse, issue-focused, and accessible learning institution for young leaders worldwide.

We would like to express our gratitude to all the young people involved in the Outcome statement: Pre-AIDS 2022 East and Southern Africa regional youth consultations, which called for accelerated action to end AIDS and new HIV infections. We also appreciate the partnership with the Embassy of the Kingdom of the Netherlands in Maputo, Frontline AIDS, and UNDP. Together, we have advocated for increased investment in The Global Fund and emphasised the importance of investing in the leadership and voices of young people to achieve the 2030 goal.

We have promoted meaningful involvement of young people in organisations working with them by developing the We Matter, Value Us guideline. Additionally, our podcasts have contributed to knowledge sharing and digital literacy among young people, allowing us to amplify their voices and increase their influence. Our efforts have focused on empowering marginalised adolescents and young people to have a stronger voice in policy, funding, and programming decision-making at all levels.

We have also prioritised advocacy training, equipping over 15,000 youth leaders in all their diversity with the skills needed to be effective advocates. Furthermore, we have supported the participation of over 6,000 adolescents and young people in various decision-making processes and events, including country coordination mechanisms, national strategic platforms, high-level meetings, and civil society organisation meetings.

Throughout 2022, we collaborated in spaces that enabled young people from diverse backgrounds to actively participate. These included workshops on sexual violence research, HIV and adolescence, the UNAIDS PCB session, the PATA Summit, and the UN High-Level Political Forum. Moreover, more than 100 young people had the opportunity to attend and learn from the AIDS 2022 conference. At the country level, young people engaged with decision-makers and policymakers in crucial spaces such as the Global Fund Country Coordination Mechanism (CCM).

Our work has been driven by a firm commitment to youth empowerment, inclusivity, and advocacy, aiming to create a future where the voices and needs of young people are heard, valued, and acted upon.



Photo credit: [ZNY+ Facebook Page](#)

Spotlight: Zambia (Southern Africa)

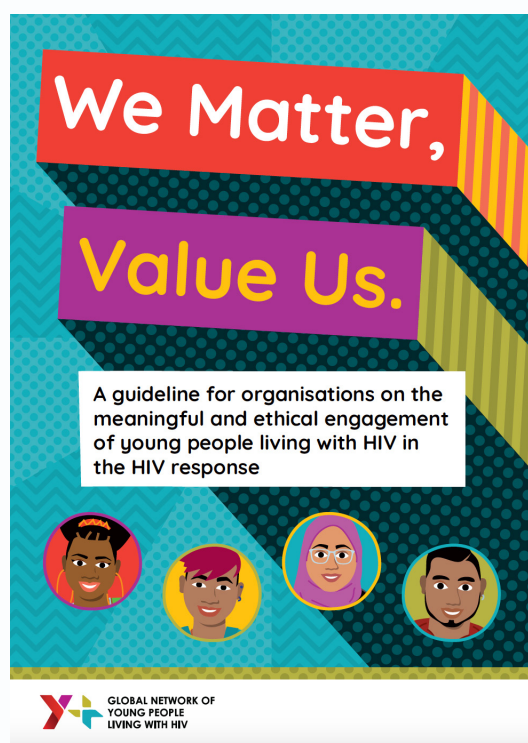
The Zambia Youth Platform empowered AGYW to influence national advocacy agendas and actively participate in HIV spaces. AGYW played a significant role in developing the National Adolescent Health Strategy for 2022-2026, providing inputs and priorities in consultative meetings supported by the Ministry of Health. Their contributions were incorporated into the National Strategic Plan review, which was submitted for Global Fund Grant Cycle 7 funding. AGYW also engaged in national dialogues, advocating for increased accessibility to HIV prevention packages and comprehensive sexuality education. Their empowerment led to representation at the regional PEPFAR COP23 meeting in South Africa. This case study highlights the impact of HER Voice Funding on overcoming barriers to AGYW participation and shaping policies, laws, and programs.

Spotlight: Costa Rica (Latin America)

The V Mesoamerican assembly was held in Cartago, Costa Rica, and it was the first to be held in Latin America to strengthen the J+LAC network. During this meeting, Y+ Global supported 30 young participants and the emerging community leadership by generating strategies for meaningful participation, strategic planning and dissemination of evidence-based key messages for the defence and promotion of Human Rights, including the Sexual Rights and Reproductive Rights of adolescents and

young people with HIV in Latin America and the Hispanic Caribbean from 2022 to 2023. During the meeting, Y+ Global supported the implementation of different activities to Institutionally strengthen the networks of adolescents and young people with HIV in Mexico, El Salvador, Honduras, Guatemala, Nicaragua, Costa Rica, Panama and the Hispanic Caribbean at the V Assembly and Regional Meeting by consolidating a governance manual and updating the J+LAC administrative statutes.

Engagement with The Global Fund



The **We Matter, Value Us** guidelines strongly align with HER Voice Fund principles, emphasising the expertise, empowerment, and meaningful engagement of AGYW in decisions that affect their lives. HER Voice Fund Ambassadors have actively raised AGYW voices and priorities during the Global Fund Grant Cycle 7, ensuring their inclusion in each country's funding request. In Malawi, the HER Voice Fund Ambassador led engagement meetings with AGYW, reaching over 300 individuals and documenting key priorities. These priorities were shared with relevant stakeholders to influence the final funding request, including capacity building, community-led monitoring, differentiated HIV testing services, and prevention packages. Similar advocacy efforts were replicated across 13 African countries. The success and impact of HER Voice Fund Ambassadors, exemplified by the leadership of the Malawi and Eswatini Ambassadors, showcase their increased capacity, confidence, and skills in advocating for AGYW.



Youth-led Monitoring

The commitment in the 2021 Political Declaration, which served as the driving force behind the #Uproot Scorecard 2.0, facilitated the national rollout of youth-led monitoring processes. Over 750 adolescents and youth from various countries were engaged, representing diverse populations. This inclusive approach showcased the importance of meaningful youth engagement. The scorecard results enabled young people to advocate for their specific needs and align them with Global Fund Grants through the CCM. Additionally, the revision of the READY+ scorecard supported health facilities in meeting the needs of YPLHIV, and 25 Community Adolescent

Treatment Supporters (CATS) mentors were trained to bridge the gap between CATS and country networks, amplifying key advocacy needs.

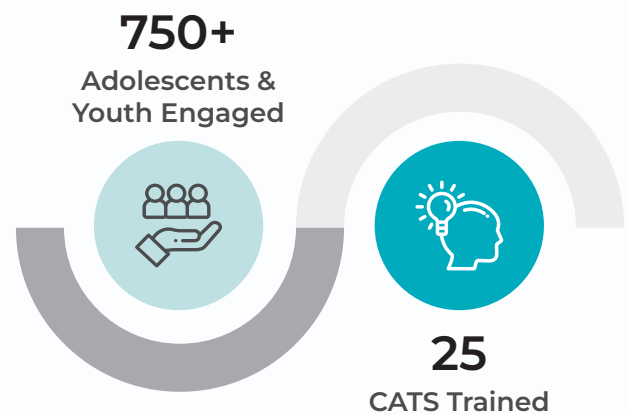


Photo credit: **Y+ Global**

Build Our Network

We will work collectively to build a strong and representative global network of young people living with HIV.

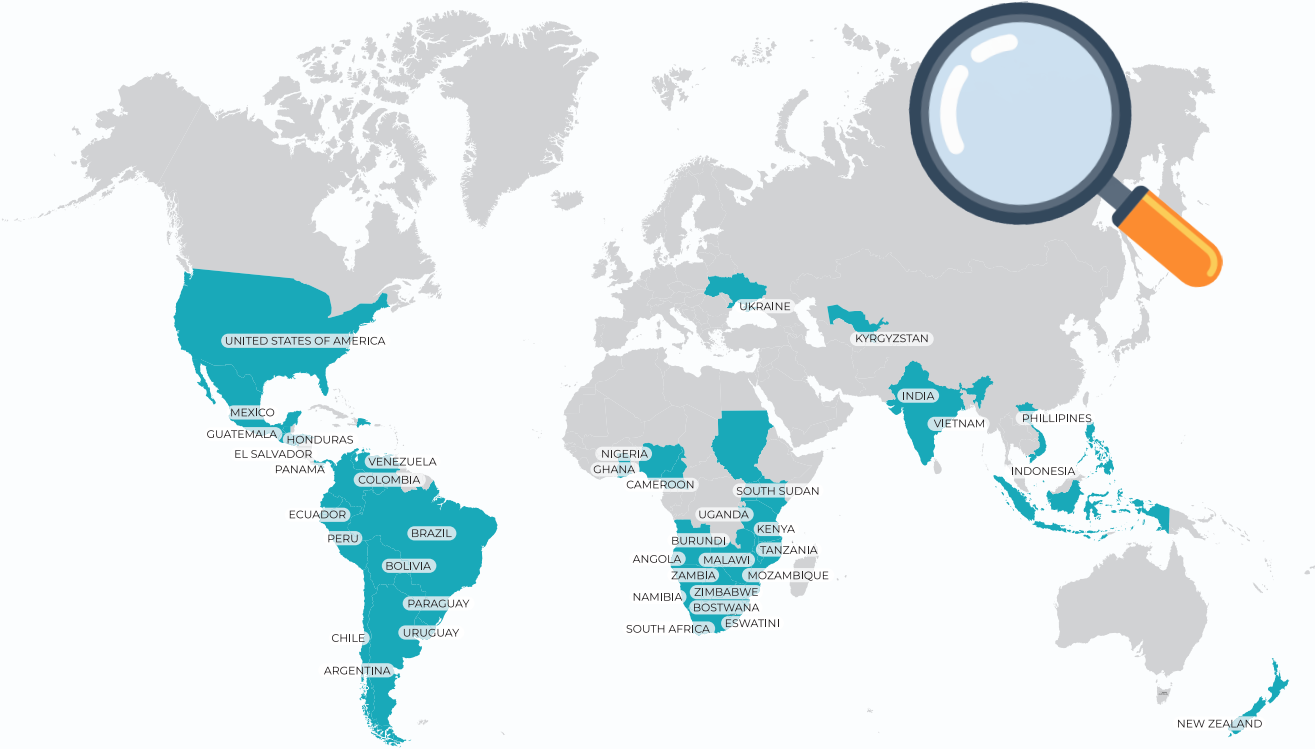
In 2022, our network grew to 113 implementing partners in 41 countries, with the addition of partners from Indonesia and Kyrgyzstan. This expansion allows us to reach and support a more significant number of young people living with or affected by HIV and those most at risk, in all their diversity.

▲ 113 implementing partners from **41** countries

▲ 192,264 young people physically reached in all our diversity.

▲ 896,242 .. young people reached online.

As of 2022, below are the countries we have partners in:



Capacity Building of Youth-led National Networks

We empowered youth-led organisations by providing capacity assessment, development of capacity-building roadmaps, and capacity building at the national level. This included training in organisational development, reporting procedures, financial management, and strategies. We strengthened the leadership capacities of AYPLHIV networks and other SRH and HIV youth-led movements. We conducted activities to enhance operational capacity, partnerships, collaboration, and youth-led advocacy on HIV and SRH issues. We also supported organisational capacity assessments and provided personalised technical support sessions. Additionally, we facilitated capacity-building workshops for networks in the Latin American region.



Photo credit: Y+ Global



Photo credit: J+ LAC

Securing our future

We will be accountable to the next generation

Development of Strategic Documents and Key Milestones

In 2022, we demonstrated strong organisational development and accountability. We launched essential guidelines and resources, including Y+ Global's Strategic Plan 2022-2025, which will drive our work in building networks, advocacy, programming, fundraising, administration, governance, and partnerships. Our HER Voice Fund Strategy 2022-2025 prioritises the ethical involvement and leadership of AGYW, while our Monitoring, Evaluation, Accountability, and Learning Plan ensures effective measurement of our progress and impact.

We enhanced transparency and community trust by publishing our first audited narrative and financial report, showcasing our commitment to accountability. Additionally, we obtained ANBI status, a significant milestone establishing us as a registered non-profit organisation, granting us the authority to operate as a non-profit entity. These accomplishments underscore our dedication to advancing the health and rights of young people living with and affected by HIV.



Photo credit: Y+ Global

Emergency Response

COVID-19

We took decisive action to support young people living with HIV during the COVID-19 pandemic. Our impactful initiatives included providing essential support such as hygiene and food packs, as well as subsidised transportation to health facilities for HIV, SRH, and GBV services. We empowered 11 young individuals from key populations with vocational training and skills development courses, enhancing their prospects for a better future.

To address the unique challenges faced by young people living with HIV, we conducted a comprehensive Situational Analysis study, mapping available resources at the national level and identifying COVID-19-related obstacles for key and vulnerable populations. We highlighted successful initiatives and strategies from

networks across nine countries, showcasing their efforts in mitigating the negative impact of the pandemic on young people living with HIV and ensuring access to vital information on COVID-19 and HIV prevention and treatment.

In our unwavering commitment to protecting the human rights of young people living with HIV during this challenging time, we led a powerful campaign shedding light on the violations they faced and advocating for their rights. Through the Resilience for Change campaign, we utilised videos, infographics, and social media platforms to amplify the voices of our nine country networks, fostering resilience and inspiring positive change.



Photo credit: Youth LEAD



COVID-19

We conducted a comprehensive Situational Analysis study



We led a powerful campaign shedding light on the violations they faced and advocating for their rights

Conflict and Humanitarian Settings

Amid the Russian invasion of Ukraine, we stood alongside the Ukraine Network of PLHIV, extending crucial support to young people living with and affected by HIV.

Our collective efforts focused on ensuring uninterrupted access to HIV treatment and addressing food insecurity, both of which are essential for their health and well-being during this challenging time.

2023 Plans

In 2023, our global network of young people living with HIV is committed to further advancing our mission through strategic plans and actions that prioritise capacity building, movement building, advocacy, and the meaningful participation of young people. Our key plans for the year include:

- Continue to invest in the capacity building of young people living with HIV and young people from key populations, ensuring they have the knowledge, skills, and resources to lead and advocate for their health, rights, and well-being. This will involve providing training, mentorship, and access to resources on topics such as leadership, organisational development, HIV prevention and treatment, and other relevant areas.
 - Strengthening the collective power and unity of young people living with HIV globally. This will involve fostering collaboration and partnership with youth-led organisations, networks, and movements, both within the HIV and SRHR community and across other related sectors. By joining forces, we can amplify our voices, share experiences, and advocate for common goals, thereby creating a more substantial and impactful movement.
 - Continue to advocate for the rights, needs, and priorities of young people living with HIV at national, regional, and global levels.
- Our advocacy efforts will aim to influence policies, programs, and funding decisions, ensuring that young people are at the forefront of decision-making processes that affect their health and lives. We will strive to create an enabling environment that supports young people's access to quality healthcare, comprehensive sexual and reproductive health services, stigma reduction, and meaningful participation in decision-making spaces.
- Actively promote the meaningful participation and engagement of young people living with and affected by HIV in all aspects of our work. This includes involving young people in the design, implementation, and evaluation of programs, as well as providing platforms for their voices to be heard and their perspectives to be integrated into decision-making processes. We will prioritise inclusivity, diversity, and representation to ensure that the voices of all young people living with HIV are heard and valued.



GLOBAL NETWORK OF
YOUNG PEOPLE
LIVING WITH HIV

FINANCIAL REVIEW

www.yplusglobal.org

Financial Review

We extend our deepest gratitude to our generous donors, whose financial support has made our work in 2023 possible. Your investment in our mission has empowered young people living with HIV, strengthened our capacity, and fueled our efforts in movement building, advocacy, and meaningful participation.



Personnel

The organisation employed 8.89 Full-Time Employee (FTE) on consultancy basis and 1 FTE on employment contract basis in 2022, supplemented with interns. The staff of Y+ Global work from different countries and have consultancy contacts. They receive a consultancy fee in accordance with the salary scale of the related country where they are based. The remuneration policy and conditions of employment are established in a benefits package, and this also applies to the director of Y+. Interns receive an internship allowance. Performance reviews and evaluations are held for all employees, and there is scope for training and courses for employees.

The Executive

The executive is made up of the Director of Programmes Management & Governance. The Director of Y+ Global has been appointed based on a 36-hour working week (1 FTE) and works closely with the Program, Finance, Communication, Evidence & Influence departments.





Supervisory Board

In 2022, nine members sat on the Supervisory Board, each with specific expertise & different geographic location. Members of the Supervisory Board are all under 30 years of age, have a large and relevant network and do not hold positions at Y+ Global's partners. In addition, they only have monitoring and advisory roles, not executive ones. They receive a communication stipend and may declare expenses, but they do not receive any remuneration like salary. Members of the Supervisory Board are appointed for a period of three years and can be reappointed once thereafter. After this term, they may not sit on the Supervisory Board for a period of at least two years before being reappointed. The Supervisory board approves the policy plan, annual plan, budget and annual accounts and appoints the executive. The division of competencies is set out in the statutes and regulations of Y+ Global. The Supervisory Board meets four times yearly; standard meeting themes include management reporting, fundraising, project development, human resources and legal matters.



Transparency

Y+ Global aims to be transparent in regard to its aims, activities and key financial figures. The organisation also meets the requirements set by the Dutch tax authorities. People Living with HIV as a Recognized Charity. For a quick glance at the organisation's transparency efforts, a maximum of 10% of the funds raised by Y+ Global is spent on fundraising efforts; no family or similar relations are appointed to the executive or the Supervisory Board. The organisation is transparent about revenues, expenditures, and the director's remuneration. A certified accountant carries out audits on a regular basis.



Policy Documents

Y+ Global's policy plans are approved annually in cooperation with the Supervisory Board. The exception is the multi-annual strategy, which is approved every three years. Y+ Global subscribes to the Partos code of conduct, which was updated on 1 January 2022. In addition, an integrity policy was drafted in 2022. The employees and partners of Y+ Global agree to this when signing the Child Safeguarding Policy and the General Code of Conduct.



Risk Analysis

Y+ Global is a flexible and resolute, and resilient organisation, meaning that we are resistant to challenges & recover quickly after setbacks as much as we take all the necessary measures to avoid setbacks. We have had stable donor funding and a strong, diverse team in 2022 that has helped us tremendously to implement our projects in all the countries we are active in. We managed to build our reserves further to sustain and maintain our organisation.



Our Main Focus Areas

Young people living with HIV should never be put at risk by the organisation's work and the actions of those involved with the network. For this reason, we have an active protection policy that is implemented in relation to all networks, partners and projects. In addition, everyone who is connected with Y+ Global signs a strict code of conduct. In case of doubt, Y+ Global always prioritises young people's safety, even if this is harmful to the parties involved. integrity. We would not be able to do our work if we lacked credibility. We enforce a strict anti-fraud and corruption policy and have a general code of conduct that applies to everyone. We do not accept donations from every individual or company. At the same time, we do not investigate individual donors in depth; we simply lack the capacity to do so. Fortunately, we have never had to terminate a donor relationship.



Trust in Network and Partnered Organisations

We work on the basis of trust with our network and the partner organisations that set up and implement our projects. That trust is earned through a thorough partner selection process and on-site visits. We take a tough line on abuse at partner organisations and protect whistleblowers. We suspend grants and investigate organisations if the circumstances so require. By doing so, we go further than a standard audit and freeze or terminate a relationship in case of doubt.



Sources of Income

Y+ Global has a diverse source of income. We received funding from donors in the Netherlands as well as international sources ranging from the UN organisation like UNICEF, UNAIDS, UN Women, and the Global Fund to companies and other international foundations. Thanks to active lobbying and excellent relations management, we have managed to keep our revenue stable and grow as an organisation. In the past, some donors have shown the readiness to step in when funding from other sources fell short of what we expected. In 2022, we diversified our revenues by raising much more funding from different sources.

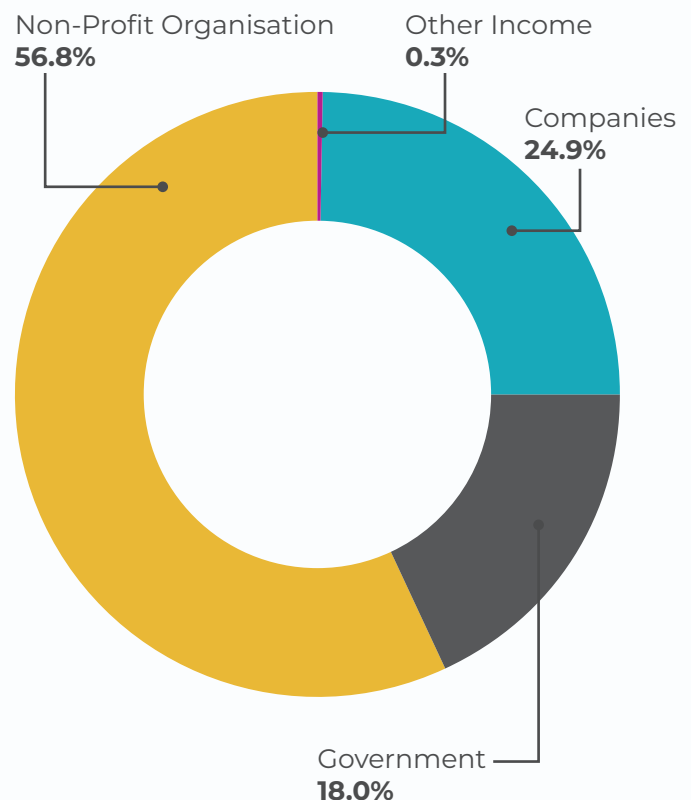
Finances

In 2022 we had a positive result of € 132,049, which will be added to the continuity result of the organisation. Global Network of Young People Living with HIV aims to maintain a continuity reserve of 6 months of our fixed monthly costs. Global Network of Young People Living with HIV underscores the importance of being financially resilient, which allows us to absorb a shortfall in our funding. The director has set the goal of building up the foundation's funds to a sum of € 250,000 in the coming year. The result will be added to the continuity reserve of the organisation and will be used to cover organisation costs which are not covered by the donors.

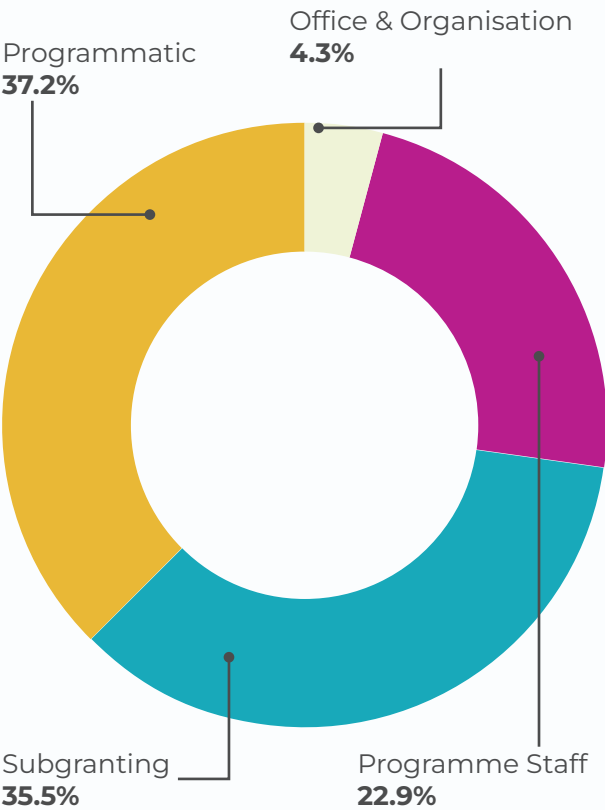
The solvency ratio as of 31-12-2022 was 0.46. The liquidity ratio as of 31-12-2022 was 1.86. We are aiming to improve our solvency ratio by increasing our reserves in the coming year. The liquidity position of the organisation is Euro 237,361 - adequate with a sound liquidity ratio. The current situation is sufficient to meet the short term obligations.

The solvency position, equity and reserves relative to total equity and liabilities is 0,46. Solvency plays a small role for the organisation because it does not make use of external financing sources. However, for continuity of the organisation, Global Network of Young People Living with HIV works to improve the solvency position of the organisation in the coming years.

Global Network of Young People Living with HIV 2022 sources of funding

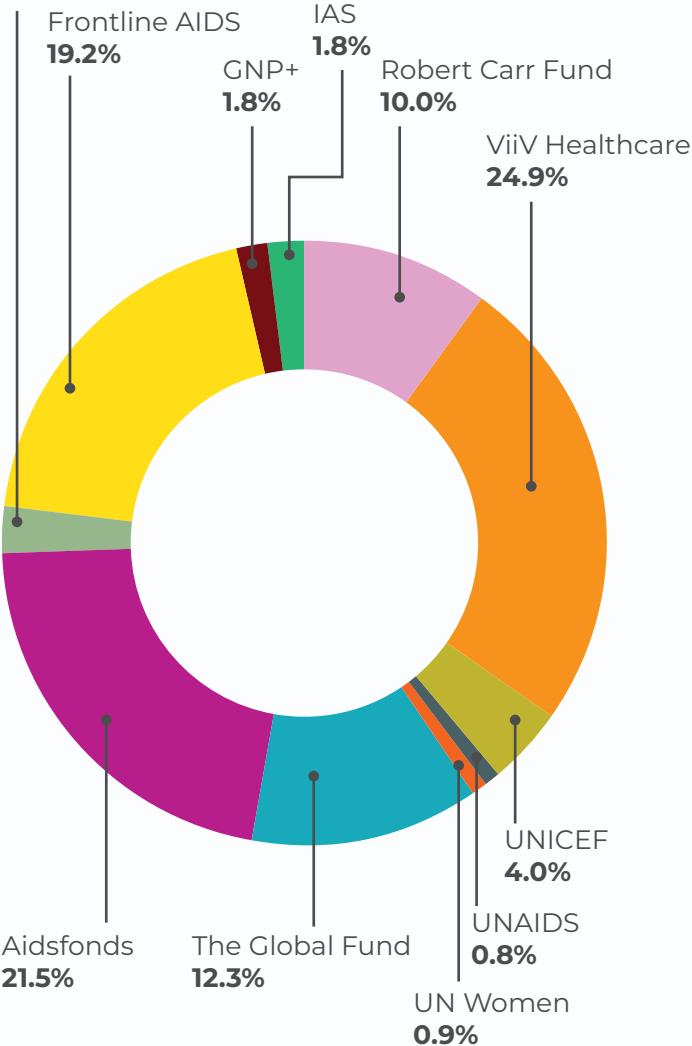


**Global Network of Young
People Living with HIV
sources of funding 2022
use of resources**

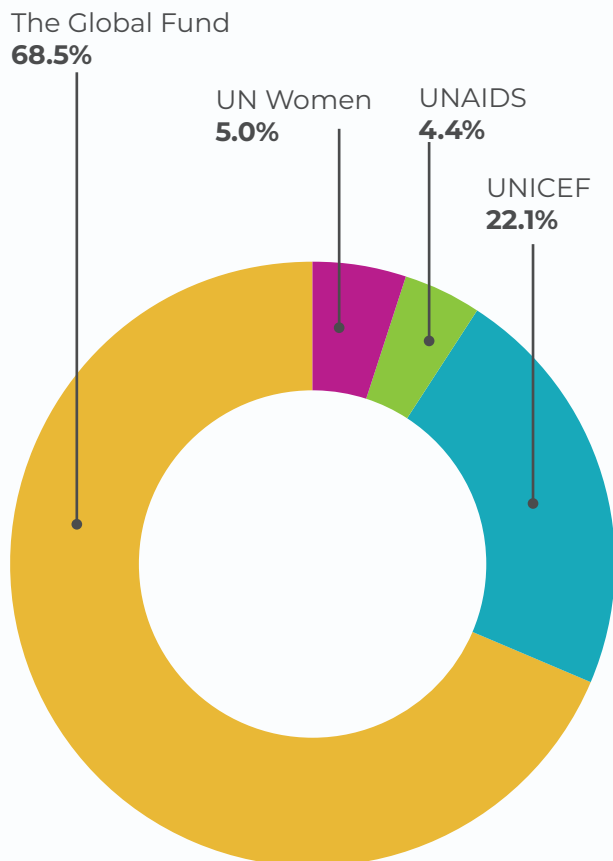


Donors 2022

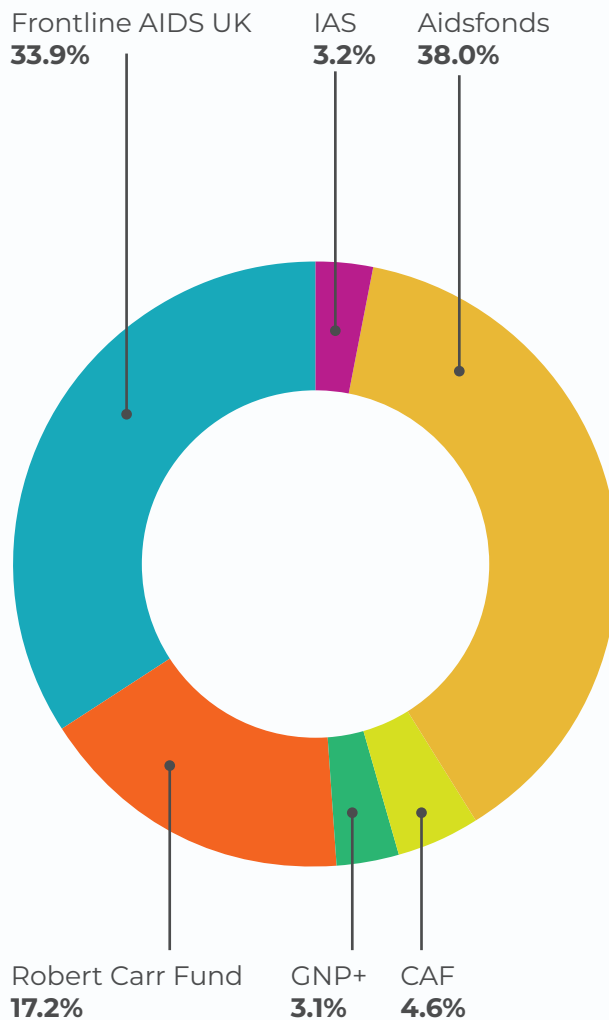
Charities AIDS Fou ...
2.6%



Government, International Organisation



NGO, Trust & Foundation Funding



Looking Ahead to 2023

In 2023, our global network of young people living with HIV is committed to further advancing our mission through strategic plans and actions that prioritize capacity building, movement building, advocacy, and the meaningful participation of young people. Our key plans for the year include with our new strategy, Global Network of Young People Living with HIV seeks to realise systemic change that addresses the needs of young people living with HIV.

As Y+ Global moves into the year 2023, we will take into consideration the lessons learned and continue working tirelessly to meet the unique needs of young people living with most at risk of and affected by HIV in all our diversity.

In the year 2022 we will look into launching and implementing the Y+ Global new Strategy (2022-2025) with our updated vision, mission, values and strategic pillars. We will raise and amplify our voice to advocate for our right to live healthy and fulfilling lives; we will work collectively to build a strong and representative global network of young people living with HIV and we will be accountable to the next generation. In addition, as part of our global advocacy efforts on the meaningful engagement of young people living with HIV in the HIV response, we will launch and implement the “We Matter, Value Us” guide on the ethical and meaningful engagement of young people.

We will continue to represent the voices of young people in key strategic platforms and support resource mobilisation efforts through the Global Fund 7th replenishment. As for our own financial resilience, we will develop and implement the Y+ Global fundraising strategy and continue to strengthen relationships and partnerships with other like-minded youth networks, donors, government, ministries, private and public sector.

Together with our sister networks; Global Network of People Living with HIV and the International Community of Women Living with HIV, we will continue to collaborate and join forces through the Beyond Living Partnership and the Life force to continue learning from each other and speak with a unified voice as well as holding each other accountable.

There are gaps in the Global Advocacy space for key young populations living with HIV and we will push hard through the Love Alliance partnership to have the voices of key young populations in decision-making spaces that impact our health and rights.

We have also learnt that HIV response is still an uphill task especially in the advent of shocks and stresses like the recent Covid-19 pandemic and young people are the most affected in such situations which in turn will strain us to achieve the 2030 goal of ending AIDS. Our advocacy will continue to be intersectional and gender-transformative.

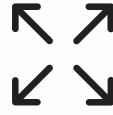
In summary, we will be focusing on the following:



**Networking and
building linkages**



**Strengthening
resource
mobilisation
efforts**



**Support and
building the
capacity of
IPs including
networks**



**Creating
spaces and
opportunities
for young
people to
participate
at decision
making
platform**



Global Network of Young People Living with HIV

Budget 2022	Year 2022
Income	Euro
Government funding	350,000
NGO, Trust and Foundation funding	1,150,000
Income from companies	730,000
Other income	10,000
Total income	2,240,000
Expenses	Euro
Staff costs	420,000
Subgranting	900,000
Programmatic costs	700,000
Office & organisation costs	100,000
Total expenses	2,120,000
Net result 2022	120,000

Budget 2023	Year 2023
Income	Euro
Government funding	300,000
NGO, Trust and Foundation funding	950,000
Income from companies	750,000
Other income	30,000
Total income	2,030,000
Expenses	Euro
Staff costs	400,000
Subgranting	950,000
Programmatic costs	600,000
Office & organisation costs	80,000
Total expenses	2,030,000
Net result 2022	-

Balance Sheet as of 31 December 2022

Assets	31-12-2022	31-12-2021
Fixed Assets	Euro	Euro
2. Grants to receive	136,031	308,749
3. Advance payment (deposit)	8,585	8,585
	144,616	317,335
4. Cash and cash equivalents	319,001	237,361
Total current assets	463,616	554,696
Total Assets	463,616	554,696
Equity & Liabilities	Euro	Euro
Foundation's equity and reserves		
6. Unrestricted reserves	221,368	89,319
Total equity and reserves	221,368	89,319
Liabilities		
7. Grants received/committed in advance	144,883	385,614
8. Amount payable to suppliers	80,012	52,767
9. Other current liabilities	17,353	26,995
Total current liabilities	242,248	465,377
Total liabilities	463,616	554,696

Ratio	31-12-2022	31-12-2021
Solvabiliteit	0.48	0.16
Liquiditeit	1.91	1.19

Income Statement as of 31 December 2022

Consolidated Income	Actual 2022	Budget 2022	Actual 2021
	Euro	Euro	Euro
10. Income from government grants	356,016	350,000	182,534
11. Income from non-profit organisations	1,124,349	1,150,000	860,874
12. Income from companies	731,109	730,000	552,568
13. Other income	6,639	10,000	8,485
Total income	2,218,113	2,240,000	1,604,461
Consolidated Expenditure	Actual 2022	Budget 2022	Actual 2021
	Euro	Euro	Euro
14. Program staff costs	429,070	420,000	358,566
15. Subgranting contracts	848,656	900,000	718,172
16. Programmatic costs	706,606	700,000	368,910
17. Office & organisation costs	101,733	100,000	69,494
Total expenses	2,086,065	2,120,000	1,515,14
Net result	132,049	120,000	89,319
Appropriation of the result			
Net result to restricted reserve			
Net result to unrestricted reserve	132,049	120,000	89,319
	132,049	120,000	89,319

Cash Flow Statement

Consolidated Cash flow from operating activities	2022	2021
	Euro	Euro
Balance of income and expenditure	132,049	89,319
Change in working capital		
Mutation in accounts receivable	51,243	-317,335
Mutation in short-term liabilities (excluding banks)	-101,653	465,377
Total	-50,410	148,042
Cash flow from operating activities	81,639	237,361
Mutation in funds	81,639	237,361
Development of mutation in funds		
Balance at start of financial year	237,361	-
Mutations in financial year	81,639	237,361
Balance at end of financial year	319,000	237,361

Principles Of Valuation And Determination Of Results

Directive 640

The Global Network of Young People Living with HIV financial report 2022 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 & 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 2022) or a 3-year period (for computer & software purchased on or after 1 January 2022).

Income & Expenses

Revenues are attributed to the financial year in which the related costs are incurred. Costs are recognised as soon as the obligation arises and we have sent the payment.

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. Global Network of Young People Living with HIV has bank accounts in Euro US Dollar & South African Rand. As we are based in the Netherlands, our base currency is Euro and the foreign currency is changed with the related exchange rate to Euro. We have realised a currency exchange loss for the South African Rand due to depreciation.

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.

General Accounting Principles

The annual accounts are presented in accordance with the accounting principles that are generally accepted in the Netherlands. The annual accounts have been prepared in Euros, in conformity with the guidelines for financial reporting by non-profit organisations (RJ 640) and the guidelines for fundraising institutions (RJ 650), as well as general guidelines such as those issued by the Dutch Council for Accounting Standards.



General Notes

Foundation Global Network of Young People Living with HIV is actually and statutorily based on Eerste Helmersstraat 17, B3, 1054 CX Amsterdam, the Netherlands. The foundation is registered at the Chamber of Commerce with the registration number 77633555. We have also ANBI Status with registration number 861073046. Global Network of Young People Living with HIV has a clear mandate to continue to represent the voices of young people living with HIV across the globe. The world will not end the HIV epidemic without us.

Y+ Global is the Global Network of Young People Living with HIV. We are the only international organisation led by a board formed wholly of young people living with HIV. We are proud to represent our nine home regions and stand at the frontier of the HIV response.



Principle Of The Valuation Of The Assets & Liabilities

The assets and liabilities have been valued at cost price, unless otherwise stated in the general principles. An asset is recognized in the balance sheet when it is probable that the future economic benefits will flow to the organisation and the size of the asset's cost price or value can be reliably established. Assets that do not meet this requirement are not recognized in the balance, but are accounted for as off-balance-sheet assets. A liability is recognized in the balance sheet when it is probable that its settlement will involve an outflow of resources embodying economic benefits and that the amount involved in the settlement can be established in a reliable way.

Liabilities are understood to include provisional appropriations. Liabilities that do not meet these requirements are not recognized in the balance sheet, but accounted for as off-balance-sheet liabilities. An asset or liability that is included in the balance sheet will remain on the balance sheet if a transaction does not lead to a significant change in the economic reality with respect to the asset or liability. Transactions such as these do not give rise to the recognition of results either. The assessment of whether there has been an important change in the economic reality is based on the economic benefits and risks that are most likely to occur in practice, not on the basis of benefits and risks that cannot reasonably be expected to occur.



Statement Regarding Continuity

The principles applied to the valuation and determination of the Foundation's results are based on the going concern assumption. Global Network of Young People Living with HIV had a positive result of Euro 132,049. There are enough commitments from many donors in 2023 & coming years to guarantee the continuity of the organisation. We are also working to build our reserves so that we can have enough funds to pay for the fixed costs of the organisation.



Fiscal Status

Global Network of Young People Living with HIV is classified as a foundation by the Dutch tax authorities. The foundation is exempt from corporation tax.



Tangible Fixed Assets

Tangible fixed assets are recognized in the balance sheet if it is likely that the future units of performance relating to the asset will accrue to the organisation and the costs of the asset can be measured reliably. Tangible fixed assets are valued at acquisition or manufacturing price including directly attributable costs, minus linear depreciation during the expected future useful life and special depreciation.



Account Receivable

Receivables are initially valued at real value after the deduction of transaction costs. These receivables are subsequently valued at the amortised cost, which is generally equal to the nominal value, after deduction of provisions for bad debts. The accounts receivable is used for operational management and directly in the context of the objective.



Cash At Bank And In Hand

Cash at bank and in hand consists of cash, bank balances and deposits with a term of less than twelve months. Current account debts in banks are listed under debts to credit institutions under short-term debts. Cash at bank and in hand is valued at the nominal value.



Principle For The Determination Of The Result

In principle, income and expenditure are allocated to the periods to which they relate.



Short Term Liabilities

Short-term liabilities are valued at real value in the initial accounting. After the initial accounting, short-term debts are valued at the amortised cost, this being the amount received considering the premium or discount and after deduction of the transaction costs. This is usually the nominal value.



Assets/Liabilities/Result

Assets are listed in the profit and loss account when an increase in the economic potential, associated with an increase in an asset or a decrease in a liability, has taken place, the extent of which can be determined reliably. Liabilities are recognized when a decrease in the economic potential, associated with a decrease in an asset or increase in a liability, has taken place, the extent of which can be determined reliably. Revenues and costs are allocated to the period to which they relate. Revenues are recognized when all important risks relating to the commodity have been transferred.



Expenditure

The distribution of organisational costs as 'program staff costs', 'subgrant contracts', program costs, 'costs of office & organisation.' is made on the basis of the de facto assignment of these costs and a substantiated allocation of the contracts.



Expenditure Related To Employee Remuneration

The remuneration of the personnel is accounted for as expenditure in the profit and loss account in the period during which the work was undertaken and, insofar that it has not yet been paid, listed on the balance sheet as a liability. If the amounts that have been paid exceed the remuneration owed, the excess is listed as accrued income, insofar as the amounts will be reimbursed by the staff or deducted from future payments by the foundation.



Cash Flow Statement

The cash flow statement has been prepared using the indirect method. The funds in the cash flow statement consist of liquid assets that can be converted into funds without restrictions and without the material risk of depreciation as a consequence of the transaction.

Notes To The Statement Of Income & Expenditure For 2022

2. Grants to receive	31-12-2022	31-12-2021
Youth Lead (Robert Carr Fund)	19,710	92,587
GNP+	39,034	88,668
Aidsfonds	23,673	30,792
UNICEF	-	32,817
Frontline Aids	53,614	22,798
UNFPA	-	21,614
UNAIDS	-	19,473
Total	136,031	308,749

Grants are to be received for programs where the final 2022 instalment comes in after the final financial report. All grants to be received are expected to be received within the next calendar year.

3. Advance payment deposit	31-12-2022	31-12-2021
Start up cost consultancy	8,586	8,586
Total	8,586	8,586

4. Cash and cash equivalents	31-12-2022	31-12-2021
NL Current Account Euro	141,931	237,361
SA Current account Euro	169,132	-
SA Current Account ZAR	7,938	-
Total	319,001	237,361

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

Foundation's equity and reserves

6. Unrestricted reserves	31-12-2022	31-12-2021
Continuity reserve	221,368	89,319
Total	221,368	89,319

Per 31 December the continuity reserve equals 42% of the organisation's 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%.

7. Grants received/committed in advance	31-12-2022	31-12-2021
Viiv Healthcare	57,153	149,366
Aidsfonds	21,618	66,202
Youth Lead (Robert Carr Fund)	10,380	59,554
Charities Aid Foundation	-	51,935
UNICEF	-	29,750
The Global Fund	55,733	19,612
UNAIDS	-	9,195
Total	144,883	385,614

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

8. Trade creditors	31-12-2022	31-12-2021
Trade creditors	80,012	52,767

9. Other current liabilities	31-12-2022	31-12-2021
Auditing	17,272	17,218
Project management application	-	7,725
Other suppliers	81	1,955
Interest payable	-	98
Total	17,353	26,995

10. Government Funding	31-12-2022	31-12-2021
The Global Fund	243,856	55,986
UNICEF	78,619	48,318
UNAIDS	15,695	34,843
UNFPA	-	43,387
UN Women	17,846	-
Total	356,016	182,534

11. NGO, Trust & Foundation funding	31-12-2022	31-12-2021
Robert Carr Fund	352,709	308,928
Frontline Aids UK	380,861	234,765
GNP+	35,334	158,972
Charities Aids Foundation	51,935	56,619
Aidsfonds	267,568	65,383
International Aids Society	35,942	14,866
Fondazione Penta	-	13,009
Pediatric Adolescent Treatment	-	8,331
Total	1,124,349	860,874

12. Other sources of funding	31-12-2022	31-12-2021
VIIIV	731,109	552,568
Total	731,109	552,568

13. Other income	31-12-2022	31-12-2021
Youthrise (admin costs)	3,801	6,167
The Teresa Group	-	1,758
University of Cape Town	-	560
Other income	2,838	-
Total	6,639	8,485

14. Staff costs	31-12-2022	31-12-2021
Staff salary/Consultancy	415,061	344,055
Transition-relocation allowance	4,622	4,710
Staff development	1,606	5,105
Travel costs home-office	297	181
Recruitment, Residence permit	998	1,316
Other staff costs	4,086	1,100
Internship fee	2,400	2,100
Total	429,070	358,567

15. Subgranting	31-12-2022	31-12-2021
Subgranting	848,656	718,172
Total	848,656	718,172

16. Programmatic costs	31-12-2022	31-12-2021
Translation	10,250	4,090
Supervisory board	14,234	13,548
Communication, websites & publications	115	4,414
Strategic Consultation / resource mobilisation	24,537	10,740
Production & design	21,419	9,535
Strategic Planning Costs	16,297	21,353
Travel & accommodation	167,563	61,147
Consultants	247,873	112,229
Ambassadors	64,828	31,260
Computer, Technical Equipment Networks/ Partners	0	5,477
Conferences, seminars and workshops	95,051	48,164
Capacity building, Training & development	8,333	42,298
Monitoring, Evaluation & Learning	36,106	4,654
Total	706,606	368,909

17. Office & organisation costs	31-12-2022	31-12-2021
Office rent	9,823	-
Office costs including contribution, subscription	9,918	4,180
Insurance	718	
Salary Administration	2,586	
Audit & Evaluation	21,749	23,086
Legal Advice	2,749	
Bank charges-interest	18,641	11,212
ICT, Telecommunication/internet	9,301	5,357
ICT, hardware/software	11,245	25,659
Other income & administration	15,004	
Total	101,733	69,494

Remuneration Of Management

Salary of the Director	2022	2021
	Euro	Euro
Name : Tinashe Rufurwadzo		
Position : Director of Programmes, Management & Governance		
Consultancy : Nature of agreement (duration) 01/01/2022 - 31/12/2022		
Hours per week : 36		
Part-time percentage : 100%		
Remuneration : Income for the year		
Consultancy		35,873
Gross wages	42,010	13,664
Pension compensation	6,566	1,940
Health insurance comp.	2,835	957
Holiday allowance		0
Total income for the year	51,411	52,434
Social security (to employer)	9,974	3,225
Taxed allowances	3,947	1,295
Employment termination compensation		0
Total remuneration 2022	13,921	4,520
Total remuneration including consultancy 2022	65,332	56,954
The total annual income is within the maximum range of €129,599 per 1 FTE/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 beloning directeuren van goede doelen ten behoeve van besturen en raden van toezicht"). The annual income, taxes allowances, and pension costs, also remain within the maximum of €187,000 per year as set in the scheme.		

INDEPENDENT AUDITOR'S REPORT

To: The Board of Global Network of Young People Living With HIV

Report on the audit of the financial statements 2022 included in the annual report

Our opinion

We have audited the accompanying financial statements 2022 of Global Network of Young People Living With HIV, based in Amsterdam.

In our opinion the accompanying financial statements give a true and fair view of the financial position of Global Network of Young People Living With HIV as at 31 December 2022, and of its result for 2022 in accordance with the Guideline for annual reporting 640 'Not-for-profit organisations' of the Dutch Accounting Standards Board.

The financial statements comprise:

- the balance sheet as at 31 December 2022;
- the profit and loss account for 2022; and
- the notes comprising 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 Global Network of Young People Living With HIV 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.

Report on the other information included in the annual report

The annual report contains other information, in addition to the financial statements and our auditor's report thereon.

Based on the following procedures performed, we conclude that the other information:

- is consistent with the financial statements and does not contain material misstatements;
- contains all the information regarding the management report and the other information as required by Guideline for annual reporting 640 'Not-for-profit organisations' of the Dutch Accounting Standards Board.

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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 Guideline for annual reporting 640 'Not-for-profit organisations' of the Dutch Accounting Standards Board and the Dutch Standard 720. The scope of the procedures performed is substantially less than the scope of those performed in our audit of the financial statements.

Management is responsible for the preparation of the 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 of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the Guideline for annual reporting 640 'Not-for-profit organisations' of the Dutch Accounting Standards Board 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. Those charged with governance are responsible for overseeing the Entity's financial reporting process.

As part of the preparation of the financial statements, management is responsible for assessing the company's ability to continue as a going concern. Based on the financial reporting framework mentioned, management should prepare the financial statements using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Management should disclose events and circumstances that may cast significant doubt on the company's ability to continue as a going concern in the financial statements.

Our responsibilities for the audit of the financial statements

Our objective is to plan and perform the audit engagement in a manner that allows us to obtain sufficient and appropriate audit evidence for our opinion.

Our audit has been performed with a high, but not absolute, level of assurance, which means we may not detect all material errors and fraud during our audit.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. The materiality affects the nature, timing and extent of our audit procedures and the evaluation of the effect of identified misstatements on our opinion.

We have exercised professional judgement and have maintained professional skepticism throughout the audit, in accordance with Dutch Standards on Auditing, ethical requirements and independence requirements. Our audit included e.g.:

- Identifying and assessing the risks of material misstatement of the financial statements, whether due to fraud or error, designing and performing audit procedures responsive to those risks, and obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control; evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- Concluding on the appropriateness of management's use of the going concern basis of accounting, and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause a company to cease to continue as a going concern;
- Evaluating the overall presentation, structure and content of the financial statements, including the disclosures; and
- Evaluating whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the management 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.

Alphen aan den Rijn, 15 September 2023

Van Ree Accountants



VAN REE ACCOUNTANTS

Ondertekend door mr. drs. G.J. de Jong RA
op 18-09-2023 17:59 vanaf IP x.x.x.52

mr. drs. G.J. de Jong RA

Thank You



Contact details



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1054 CX Amsterdam
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32 Kloof Street Gardens
Cape Town
South Africa

