

2024 ANNUAL REPORT

Coordinating the national multi-sectoral response to HIV and AIDS

www.nac.org.zw

Mandate

Our mandate is to provide for measures to combat the spread of Human Immuno Deficiency Virus (HIV) and management, coordination and implementation of programmes that reduce the impact of HIV and AIDS. (The National AIDS Council Act Chapter 15:14 of 2000)

Vision

A Zimbabwe free from HIV infections, stigma and AIDS related deaths by 2030.

Mission

To lead and coordinate the national strategy in response to HIV and AIDS in Zimbabwe.

Core Values

Integrity/Sincerity
Transparency and Accountability
Professionalism
Innovation
Inclusiveness
Teamwork

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Acronyms

AIDS	Acquired Immuno-Deficiency Syndrome
ANC	Ante-Natal Care
ART	Antiretroviral Therapy
ARV	Anti-Retroviral
ASOs	AIDS Service Organizations
BCC	Behaviour Change Communication
BCF	Behaviour Change Facilitator
BEAM	Basic Education and Assistance Module
CARGS	Community ART Refill Groups
CATS	Community Adolescents Treatment Supporters
CBO	Community Based Organization
CeSHHAR	Centre for Sexual Health HIV and AIDS Research
C& HBC	Community and Home-Based Care
CRS	Catholic Relief Services
CSE	Comprehensive Sexuality Education
CSWs	Commercial Sex Workers
CPCPZ	College of Primary Care Physicians of Zimbabwe
DAAC	District AIDS Action Committee
DAAOs	District Accounts and Administration Officers
DACS	District AIDS Coordinators
DBOs	Database Officers
DBS	Dried Blood Spot
DREAMS	Determined, Resilient, Empowered, AIDS-free, Mentored and Safe girls and women
EID	Early Infant Diagnosis
EMTCT	Elimination of Mother To Child Transmission
GBV	Gender Based Violence
GF	Global Fund
G and C	Guidance and Counselling

HIV	Human Immunodeficiency Virus
HTS	HIV Testing Services
IEC	Information, Education and Communication
IPT	Isoniazid Preventive Therapy
MARPs	Most at Risk Populations
MC	Male Circumcision
M&E	Monitoring and Evaluation
MIPA	Meaningful Involvement of People Living with HIV & AIDS
MoHCC	Ministry of Health & Child Care
MoPSE	Ministry of Primary and Secondary Education
MOT	Modes of Transmission
MSM	Men who have Sex with Men
NAC	National AIDS Council
NATF	National AIDS Trust Fund
NCD	Non-Communicable Diseases
NGO	Non- Governmental Organization
OI	Opportunistic Infections
OVC	Orphans Vulnerable Children
PACs	Provincial AIDS Coordinators
PEP	Post-Exposure Prophylaxis
PITC	Provider Initiated Testing & Counselling
PLHIV	People Living with HIV
PMs	Provincial Managers
PMTCT	Prevention of Mother to Child Transmission
PrEP	Pre-Exposure Prophylaxis
PSI	Population Services International
PSS	Psycho-social Support
SRH	Sexual and Reproductive Health
SRHR	Sexual and Reproductive Health and Rights
STIs	Sexually Transmitted Infections
TB	Tuberculosis

TWG	Technical Working Group
UNAIDS	United Nations Joint Program on HIV and AIDS
UNDP	United Nations Development Program
UNFPA	United Nations Population Fund
UNICEF	United Nations Children's Fund
VMNC	Voluntary Medical Male Circumcision
WAAC	Ward AIDS Action Committee
WAD	World AIDS Day
WHO	World Health Organization
YFCs	Youth Friendly Centres
ZNASP	Zimbabwe National HIV and AIDS Strategic Plan
ZNFPC	Zimbabwe National Family Planning Council
ZNNP+	Zimbabwe National Network of People Living with HIV
ZIPSHAW	Zimbabwe Private Sector HIV/AIDS Wellness

Chief Executive Officer's Summary Statement



Overall Performance

As we reflect on the achievements and challenges of 2024, I am honoured to present this Annual Report, which highlights the significant progress made in Zimbabwe's national response to HIV and AIDS under the leadership of the National AIDS Council (NAC). Guided by the National Development Strategy 1, the Zimbabwe National HIV and AIDS strategic Plan V (2021-2025) and the pursuit of the 95-95-95 targets, NAC continued to coordinate and implement robust programs aimed at reducing the burden of HIV and AIDS.

Governance

The National AIDS Council operated without a Board since and the oversight function over the Council was performed by the Ministry of Health and Child Care.

Strategy

The year 2024 was marked by notable advancements in prevention, treatment, care, and support services, bringing us closer to our vision of an HIV-free Zimbabwe by 2030. The Prevention of Mother-To-Child Transmission (PMTCT) initiative achieved a national coverage rate of 88.19%, with Harare and Bulawayo provinces attaining 100% coverage. This success reflects the effectiveness of our integrated approach, which ensures that pregnant and breastfeeding women receive timely antiretroviral therapy (ART), significantly reducing vertical HIV transmission. The Voluntary Medical Male Circumcision (VMMC) program recorded 138,869 new circumcisions, achieving 77.3% of the annual target and contributing to the reduction of HIV transmission among men. Additionally, our condom distribution programme distributed over 120 million male condoms and 2.2 million female condoms nationwide, ensuring accessibility and protection across all communities.

Early diagnosis remains a cornerstone of our strategy to curb new infections and ensure timely linkage to care and in this regard, 1,905,127 individuals were tested for HIV, exceeding the annual target of 1,777,957. Of these, 68,634 were diagnosed with HIV, and 96% were successfully initiated on ART.

The treatment and care programme has made significant strides in improving the quality of life for people living with HIV (PLHIV). A total of 1,232,472 PLHIV were receiving ART, achieving 95% ART coverage and ensuring life-saving treatment for affected individuals. First-line ART regimens remained the most widely used, with 96% of PLHIV on these medications, minimizing the need for regimen changes due to treatment failure. Differentiated service delivery (DSD) models, such as Community ART Refill Groups (CARGs) and Community Adolescent Treatment Supporters (CATS), have improved treatment accessibility and adherence, particularly in rural and underserved areas.

Despite these achievements, challenges such as funding constraints and stigma persist. There is an urgent need for increased domestic funding to sustain and scale up existing programs.

As we look ahead, NAC remains resolute in its commitment to leading the national response and facilitating participation by various sectors as well as ensuring transparency and accountability in the management of resources as well as strengthening the social contracting initiative, and integrating non-communicable diseases in the response to address comorbidities.


Human Capital

NAC prioritized human capital by maintaining a stable workforce and enhancing staff wellness to ensure optimal performance in pursuit of organisational mandate. In addition, a policy framework to guide ethical conduct was developed, with all employees signing integrity pledges and undergoing and training in prevention of sexual harassment, exploitation and abuse.

Appreciation

I wish to extend NAC's gratitude to the Ministry of Health and Child Care, the people of Zimbabwe and development partners, civil society organizations, healthcare workers, and communities for their unwavering support. Together, we can achieve our shared vision of a Zimbabwe free from HIV infections, stigma, and AIDS-related deaths by 2030.

Thank You



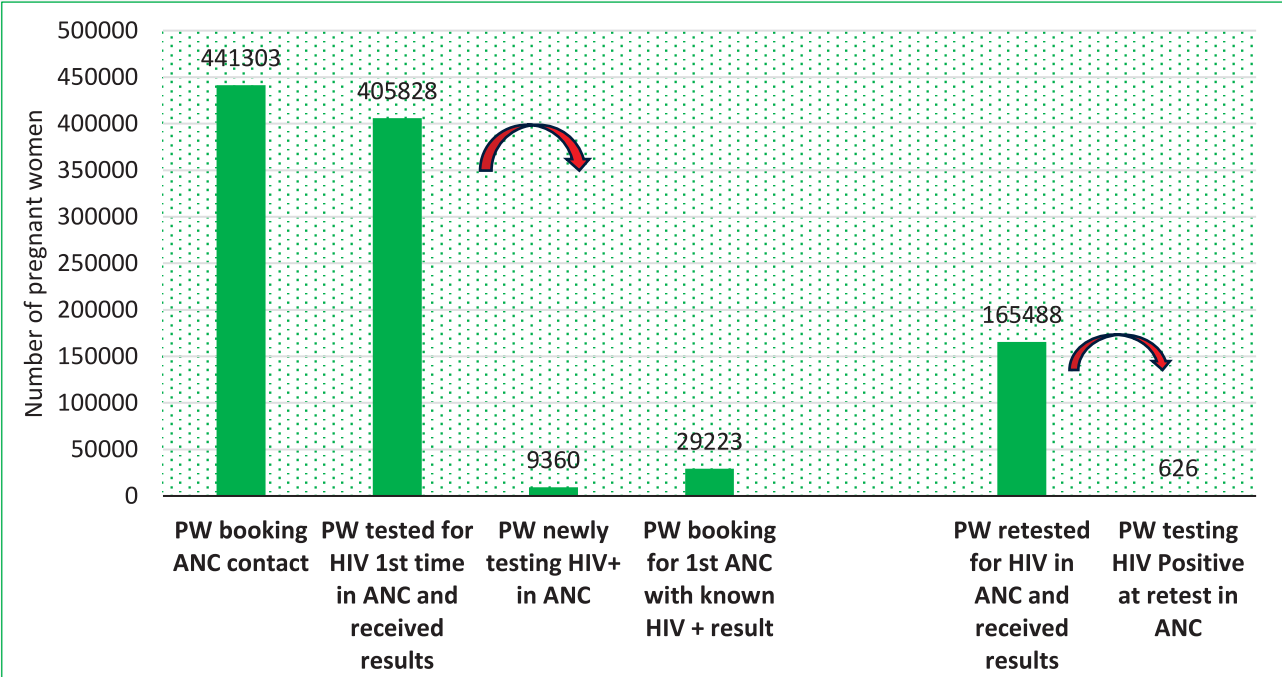
Dr. Bernard Madzima

Chapter 1: Prevention

1.1 Prevention of Mother to Child Transmission

The Prevention of Mother-To-Child Transmission (PMTCT) programme achieved significant milestones and continues to demonstrate its potential for eliminating pediatric HIV infections. The country adopted the triple elimination agenda to align with the global vision of ensuring “every infant is free from HIV, hepatitis B and syphilis”. The aim is to achieve and maintain the elimination of mother-to-child transmission (EMTCT) of these diseases, while promoting better health outcomes for women, children, and their families through coordinated efforts by 2030.

Figure 1: PMTCT Cascade January - December 2024



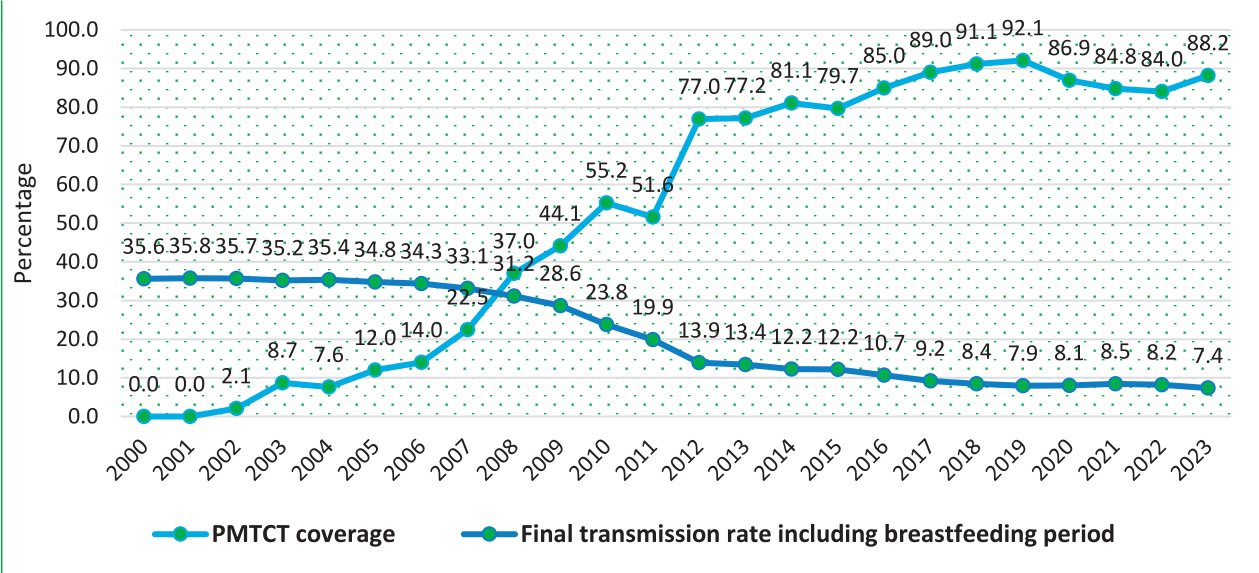
Data Source: MoHCC

As shown above, 441,303 pregnant women booked for antenatal care and 92% (405,828) were tested for HIV for the first time in ANC and received results. Amongst pregnant women who tested for HIV for the first time in ANC, only 2% (9,360 women) newly tested positive and 7% (29,223 women) booked for ANC contact with a known HIV-positive result. A total of 165,488 pregnant women were retested for HIV in ANC and only 626 women tested positive.

1.1.1 PMTCT Coverage and Impact

According to the 2024 Zimbabwe HIV estimates report, the national PMTCT coverage has reached 88.19%, with Harare and Bulawayo provinces achieving 100%.

Figure 2: PMTCT coverage and final Transmission Rate including breastfeeding period



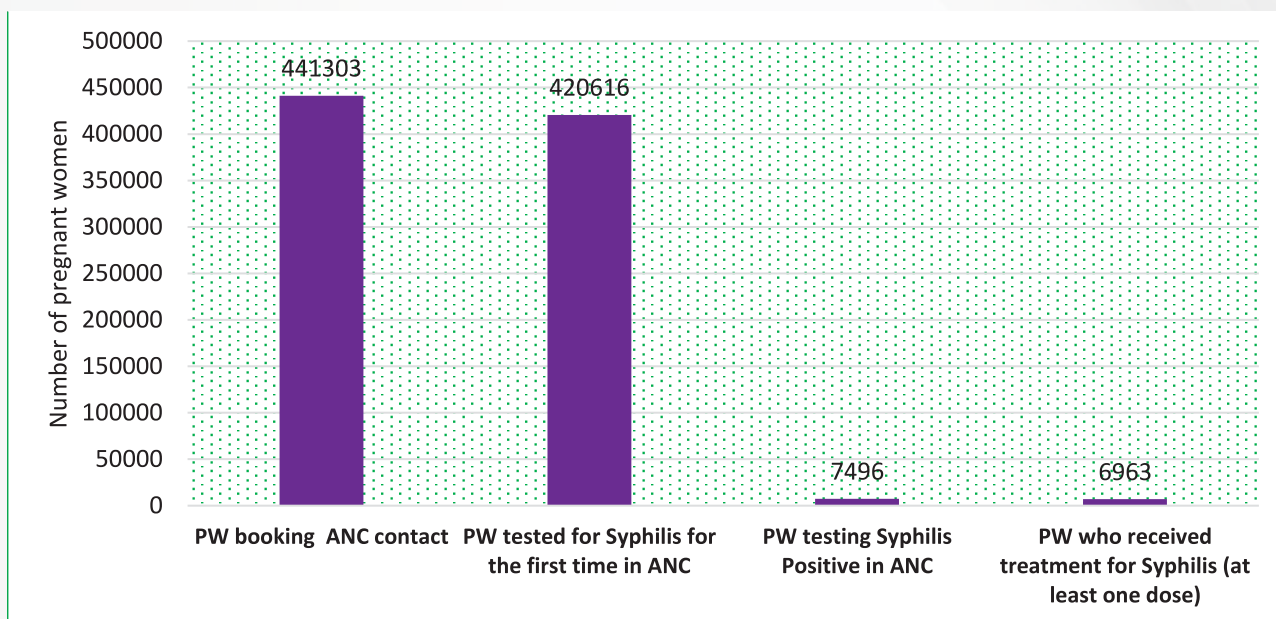
The expansion of PMTCT coverage has contributed to a significant decline in the mother-to-child transmission rate, which dropped from 35.2% in 2002 to 7.35% in 2023. This achievement underscores the effectiveness of integrated efforts to provide antiretroviral therapy (ART) to pregnant and breastfeeding women.

1.2 Syphilis

The country adopted the World Health Organisation (WHO) recommendations for syphilis screening and treatment during pregnancy, which recommend universal screening for syphilis at the first ANC visit to reduce maternal and neonatal morbidity and mortality.

As shown below, 441,303 pregnant women booked for ANC contact and 95% (420,616) were tested for syphilis for the first time in ANC. Among the pregnant women tested for syphilis, only 2% (7,496) tested positive for syphilis and 93% (6,963) of them received treatment, at least one dose.

Figure 3: Syphilis cascade January to December 2024



Data Source: MoHCC

1.2.1 Triple EMTCT Capacity Building

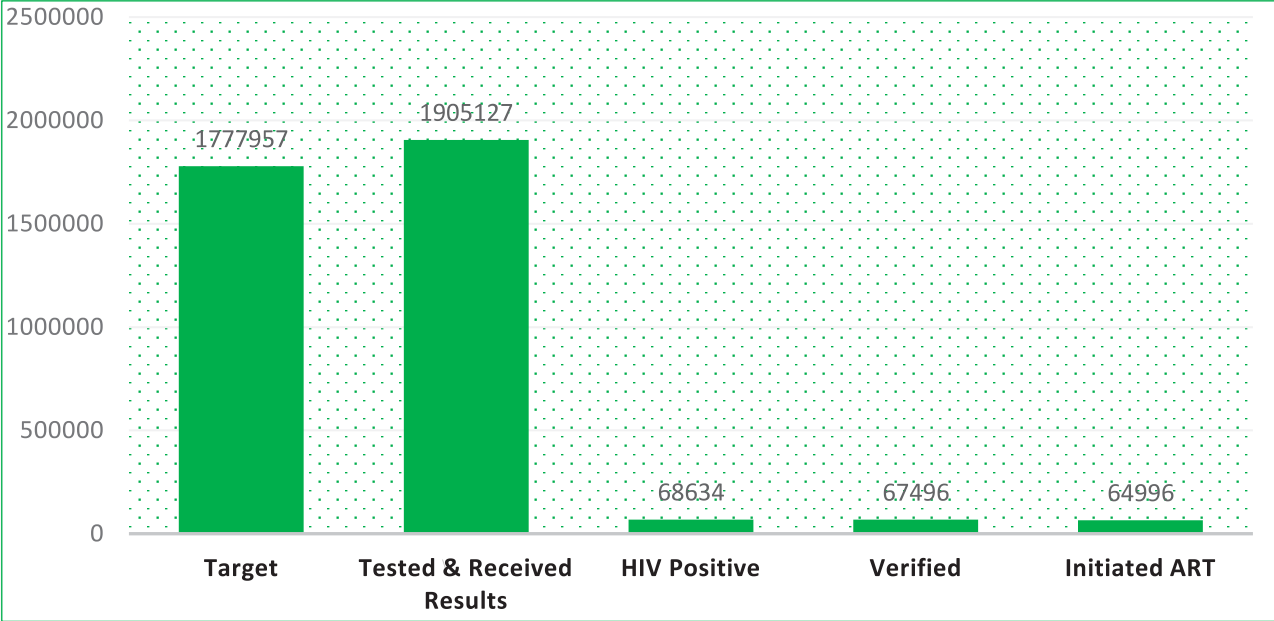
In line with the national commitment to achieving the global triple elimination agenda, the National AIDS Council supported the training of 50 healthcare workers from provincial hospitals and 49 private sector health workers aimed at enhancing their capacity to address HIV, hepatitis B, and syphilis. Also trained were 650 male mobilisers for them mobilize men towards the triple elimination of mother to child transmission of HIV, Syphilis and Hepatitis B in their communities.

1.3 HIV Testing Services

HIV testing services prioritized scaling up of HIV self-testing (HIVST) and index case testing as key strategies for the HIV Testing Services (HTS) program.

As illustrated below, and against an annual target of 1,777,957 people, 1,905,127 were tested for HIV and received their results. Of those, 68,634 (3.6%) tested positive of whom 64,996 (96%) were initiated on ART.

Figure 4: HTS Cascade



1.3.1 Blood Based HIVST Training of Trainers

In a bid to enhance HIV self-testing, the National AIDS Council facilitated the training of 335 HIV Focal Persons, lab scientists, pharmacy staff, health information officers, and nurses on blood-based HIV Self-Testing (HIVST) using Mylan test kits, aimed at improving HIV testing access and uptake. In addition, 118 community-based distribution agents were trained on HIV Self-Testing (HIVST), focusing on identifying individuals living with HIV who might have been missed by traditional testing methods. A further 60 health workers from central hospitals were trained on HIV testing services standard operating procedures for children and adolescents.

1.4 Voluntary Medical Male Circumcision

A total of 138,869 circumcisions were done against a target of 179,544, translating to a 77.3% annual achievement. There was a decrease in the number of adverse events following circumcision as 32 cases were recorded in 2024 compared to 77 reported cases in year 2023. The majority (98.7%) of circumcisions had post operative follow up done.

1.5 Condom Program

Condoms remain one of the most important HIV prevention initiatives and the condoms programme is being implemented across all provinces. A total of 120,317,736 male and 2,255,601 female condoms were distributed.

1.6 STI Program

The National AIDS Council supported the training of health care workers from Mashonaland Central province on Sexually Transmitted Infection (STI) management. Mashonaland Central province was reported amongst provinces with low syphilis and HIV Testing among STI clients. Therefore, the training sought to equip the health care workers with knowledge and skills on the management of patients with sexually transmitted infections focusing on syndromic management of STIs, history taking and physical examination, STI diagnosis and treatment, Syphilis and HIV testing among others.



Mashonaland Central Health workers who attended the STI Management Training

1.7 Youth Program

Youth focused programmes implemented in the year included school-based interventions, DREAMS, Sista2Sista and Brother2Brother models as well as activities targeting youth in tertiary institutions.

1.7.1 Youth in School

Learners were equipped with information and skills on sexual and reproductive health (SRH) through the teaching of CSE in guidance and counselling clubs, career guidance and video screening as well as youth friendly services dialogues. Learners from poor families were provided with education subsidies which included payment of school and examination fees, provision of uniforms and stationery. The table below presents the annual performance of the Youth program.

Table 1: Youth In-school program performance, 2024

Indicator	Annual target	First Quarter 2024	Second Quarter 2024	Third Quarter 2024	Fourth Quarter 2024	Annual 2024
No. of pupil's taught on life skills sexuality HIV/AIDS education this month	4 000 000	2097625	2311907	4883882	5038764	5038764
No. of learners in G & C related school clubs	1 000 000	830393	683343	1964545	810721	1964545
No of learners referred for SRH services	400 000	45213	44432	37468	101978	229091

The number of learners who were taught on SRH significantly increased in 2024 largely due an improvement in reporting by the schools.

School Quiz competition

Forty teams from all the provinces, with each province having four teams comprising Primary, Secondary and Hearing-impaired categories participated in the annual National School quiz competitions under the theme, ***"Safeguard learners from all forms of violence. Take the rights path, My health, My Rights, Our responsibility!"***. Marula Primary school scooped the first prize within the category for the hearing impaired while Amandas school won the first prize within the mainstream primary schools' category. The first prize within the secondary school hearing impaired category went to Fatima High and the mainstream prize went to John Tallac.

Dropout and Retention

As indicated below, a total of 23,888 school dropouts were reported during, representing a 76 % decrease compared to 2023. The decrease could be attributed to innovative approaches employed by partners such as developing and implementing early warning systems.

Table 2: School drops out of school and reasons for drop out

Reason for drop out	Primary		Secondary		Total
	M	F	M	F	
Finance	3620	3516	4365	6706	18207
Pregnancy	NA	305	NA	1738	2043
Marriage	14	255	543	1801	2613
Illness	237	282	244	262	1025
Total	3871	4358	5152	10507	23888

While the decrease is significant, the reported figures are still too high considering the country’s vision of zero drop outs. The number of learners who dropped out of school is higher among primary school going youths compared to secondary level school learners.

The major highlighted reason for dropping out of school was financial problems followed by marriage.

1.7.2 Youths out of school

Under this programme, which is aimed at encouraging youth out of school to uptake SRHR services, a total of 219,123 youths accessed HIV and AIDS services against a target of 50,000.

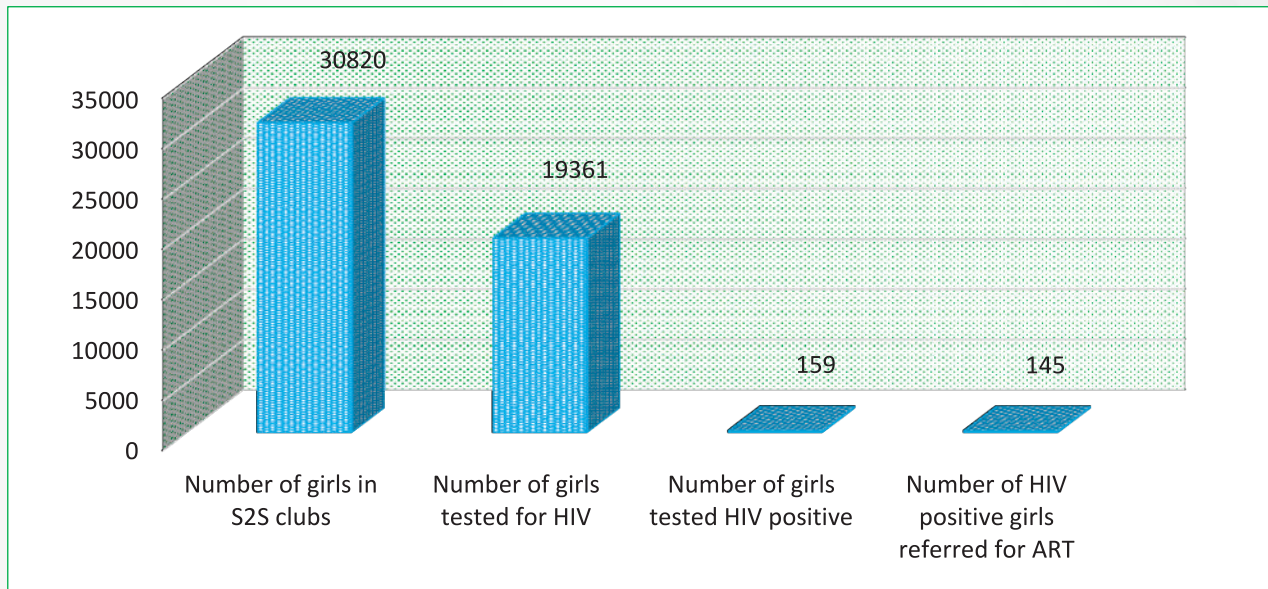
Table 3: Youth out of school

Indicator	Annual target	First Quarter 2024	Second Quarter 2024	Third Quarter 2024	Fourth Quarter 2024	2024 Annual
The number of Youth-Out-Of-School who accessed HIV and AIDS services from Youth Centres	50 000	31391	51482	61216	61010	219123
Number of Out-of-school youth Peer Educators who were active	1000	1107	1912	3179	1135	3179

1.7.3 Sista2Sista (S2S)

As illustrated in the graph that follows, 62% of the girls enrolled in the S2S models were tested for HIV.

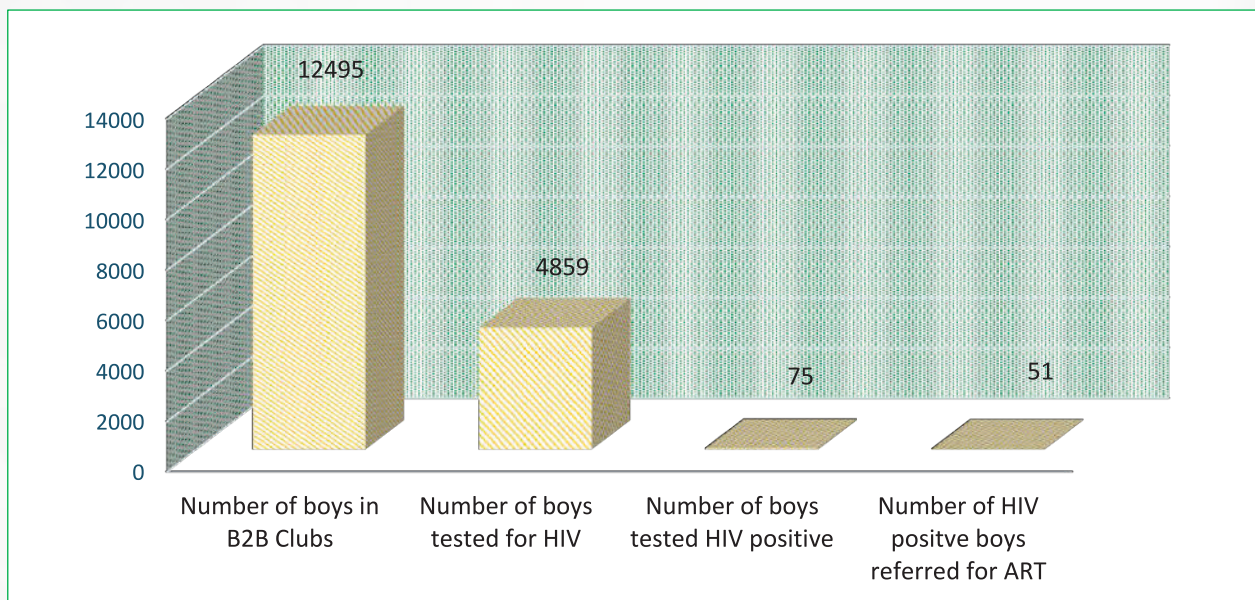
Figure 5: Sista2sista Cascade



1.7.4 Brother to Brother

As illustrated below, a total of 12,495 adolescent boys and young men were in B2B clubs and 4,859 of them were tested for HIV, with a positive of 1.6%.

Figure 6: Brother2brother Cascade



1.7.5 DREAMS Program

In addition to the programmed DREAMS activities, NAC funded quarterly review meetings, which targeted national, provincial and district programme staff involved in DREAMS implementation. The meetings included capacitation of partners on the change of focus and strategy from activities targeting AGYW to systems strengthening to enhance sustainability of the project in communities.

Table 4: DREAMS programme indicators

Indicator	No. of girls who completed at least 5 PCC sessions	Number of girls tested for HIV	Number of girls tested HIV positive	No of girls tested HIV positive and referred for HIV services	No of girls testing HIV negative referred for HIV services	No of girls who dropped out of school
Quarter 1	12219	9225	99	150	20287	1359
Quarter 2	19973	7453	27	254	15968	131
Quarter 3	23242	9207	34	33	3901	158
Quarter 4	18045	12843	72	165	29562	35

The table above shows a decrease of 22% in the number of girls who completed at least 5 PCC sessions from the third quarter to the fourth quarter of 2024, while the number of girls who tested for HIV increased by 39% from the second to the third quarter.

1.7.6 Youth in Tertiary institutions (YIT)

Major activities focused on youth in tertiary institutions included health expos, drug and substance abuse campaigns, orientation sessions for new students, debates and quiz competitions. The table below presents the YIT institutions annual program performance.

Table 5: Youth in tertiary institutions (YIT)

Indicator	Target	1 st Quarter 2024	2 nd Quarter 2024	3 rd Quarter 2024	4 th Quarter 2024	2024 Annual
Number of students accessing HIV and AIDS services	50000	20575	8523	5643	4762	39503

No. of students taught on comprehensive sexuality education	100000	28503	31957	67936	81266	209662
Number of active peer educators	3000	2037	2185	3479	1111	3479

The number of students accessing HIV and AIDS services in tertiary institutions was 79% of the annual target.

1.7.7 Young People’s Network on Sexual Reproductive Health HIV and AIDS (YPNSRHHA)

The Young People’s Network on Sexual Reproductive Health, HIV and AIDS (YPNSRHHA) rebranded to the Young People on Health and Wellbeing to encompass health issues affecting young people. Key activities implemented by the network included the National Youth Convention, exhibitions at various shows and coordinating the ‘Not in My Village’ campaign, which seeks to empower chiefs to take the lead in addressing the challenge of teenage pregnancies and child marriages.



The Minister of Health and Child Care, Dr. Douglas Mombeshora at the NAC exhibition stand at the launch of the NotInMyVillage campaign at Nzvimbo High School in Mashonaland Central Province

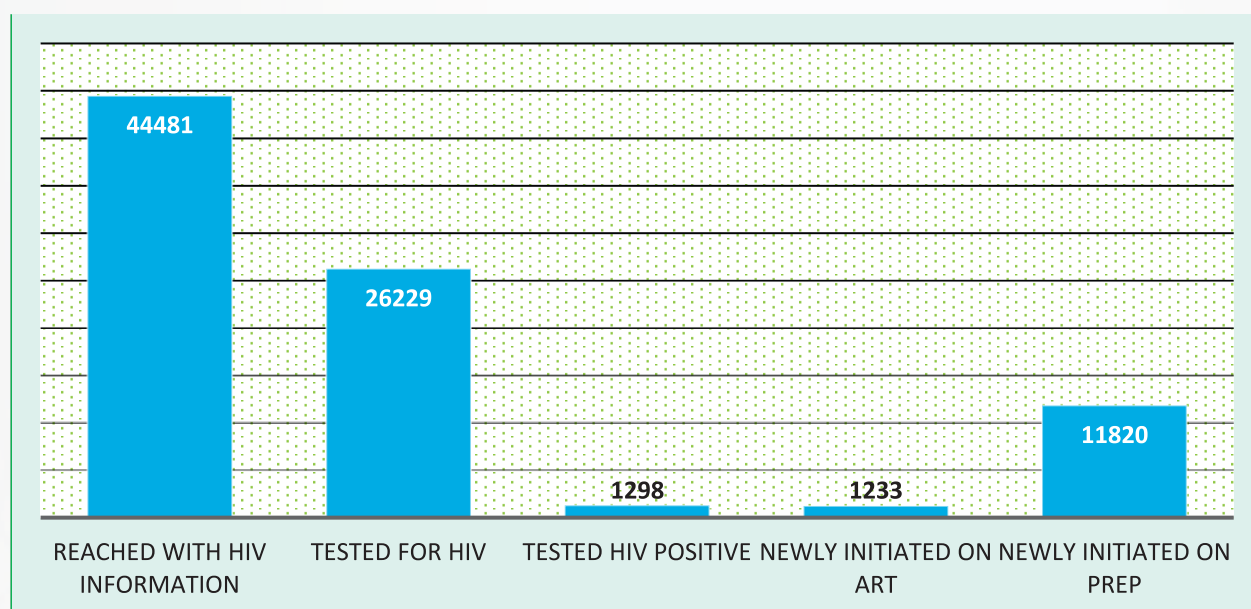
1.8 Key and Vulnerable Populations (KVP)

With financial support from Global Fund and PEPFAR as well as National AIDS Trust Fund, various KP focused interventions were implemented, including those targeting men who have sex with men and sex workers.

1.8.1 Men who have sex with men (MSM)

As illustrated below, over 44,480 men who have sex with men were reached with HIV information resulting in over 26000 getting tested for HIV.

Figure 7: HIV Continuum of Prevention, Care, and Treatment Cascade performance for MSM



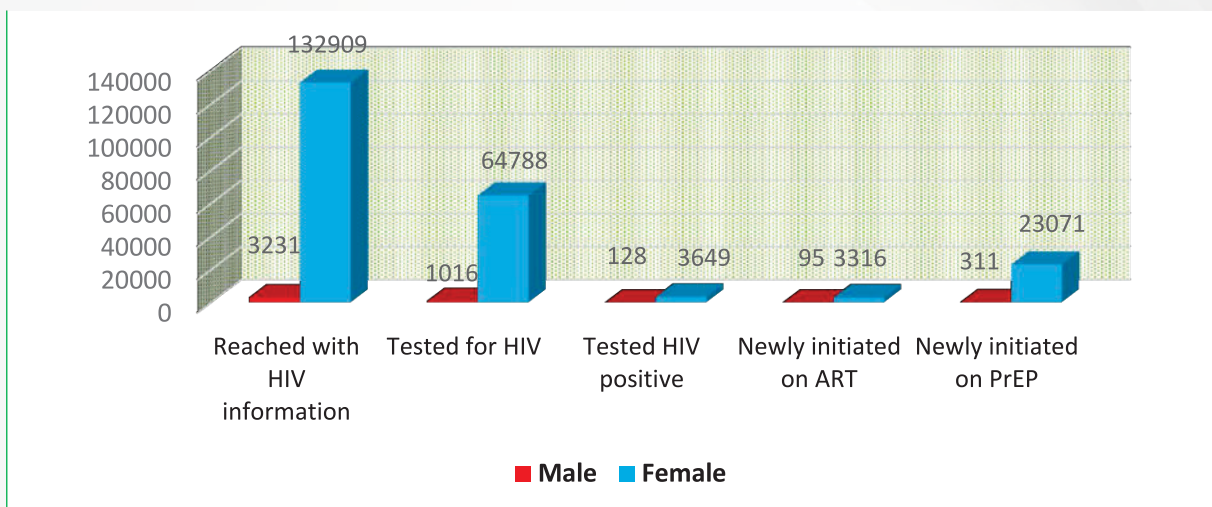
Of the 26229 men who got tested, 1,298 tested positive for HIV representing a 5.0% positivity rate.

1.8.2 Sex Workers

Two drop-in-centres (DICs) for sex workers were supported by Global Fund through a micro planning model designed to mobilize sex workers for HIV prevention, psychosocial support and access commodities.

The graph below presents the annual performance of the sex work program.

Figure 8: HIV Continuum of Prevention, Care, and Treatment Cascade performance for sex workers

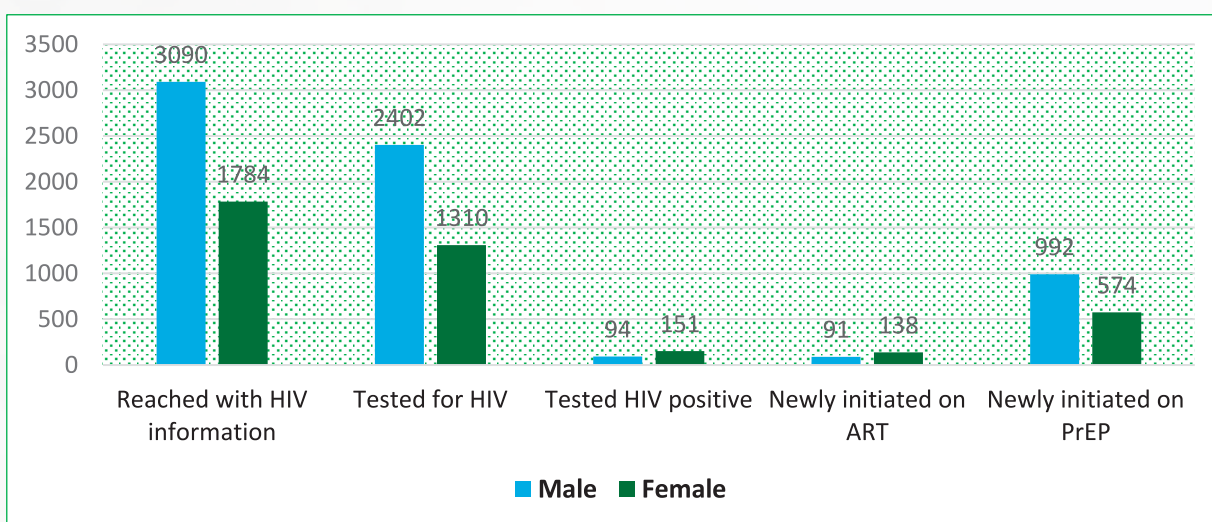


A total of 132,909 female sex workers (FSW) and 3,231 male sex workers (MSWs) was reached with individual and/or small group-level HIV prevention interventions and messages. Additionally, 65,804 (1,016 males and 64,788 females) received HIV testing services and 3,777 (128 males and 3,649) females tested positive for HIV. The sex worker positivity rate was 5.7% and 90% of those tested were linkage to care.

1.8.3 Transgender people

As indicated below, a HIV positivity of 6.6% was recorded following testing of over 3,700 transgender people. Of those who tested HIV positive, 93% were linked with care while 45% of HIV negative clients were initiated on PrEP.

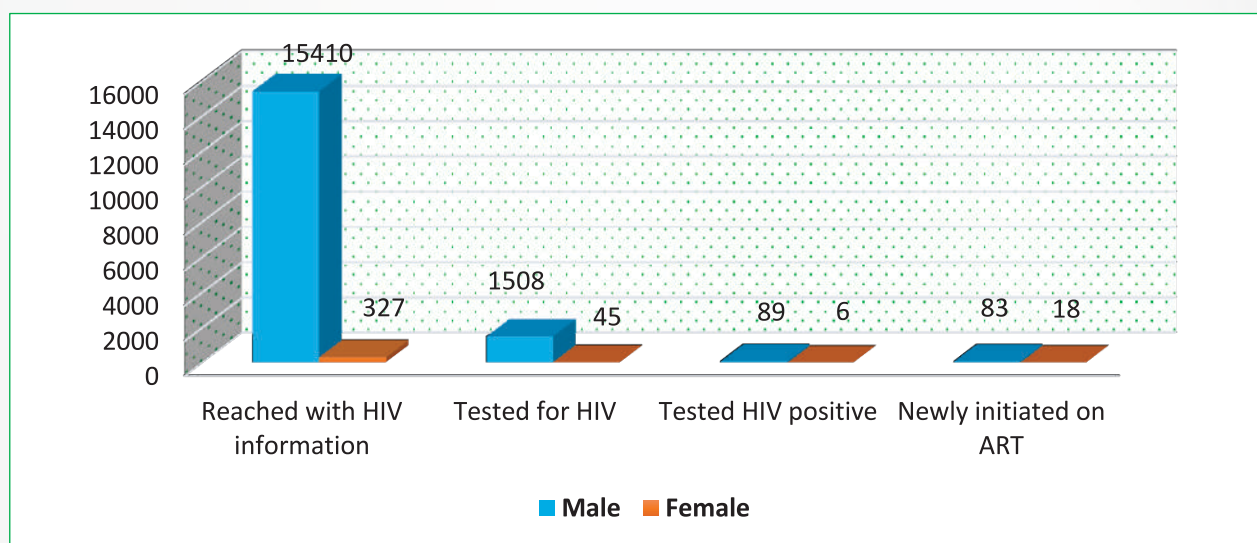
Figure 9: HIV Continuum of Prevention, Care, and Treatment Cascade performance for Transgender people



1.8.4 Prisoners and other people in closed settings

NAC collaborated with the Zimbabwe Prison and Correctional Services to reach prison inmates with HIV prevention and treatment services in all the provinces. The figure below presents the annual performance of the sector.

Figure 10: HIV Continuum of Prevention, Care, and Treatment Cascade performance for Prisoners



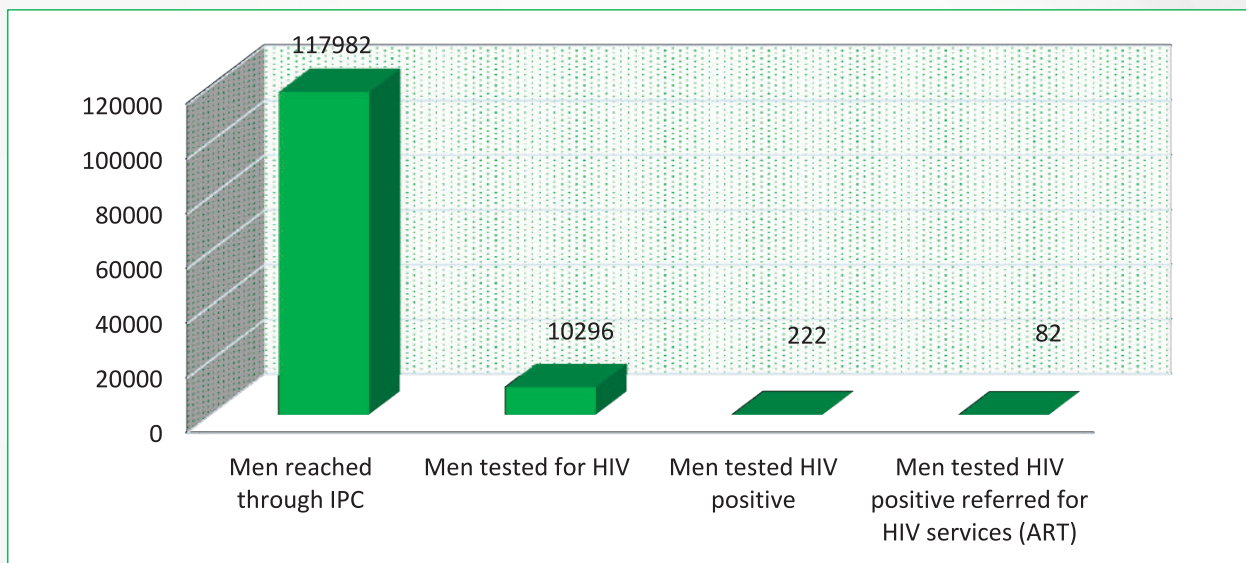
Males constituted the majority of the inmates who were reached with HIV information, with HIV testing and behaviour change communication being the main service of interest.

1.8.5 Male Engagement

Transformative dialogues and home visits were implemented to motivate boys and men to improve their health-seeking behaviour and promote uptake of SRH services. NAC supported 20 male engagement community dialogues facilitated by the First Lady of Zimbabwe, Amai A. Mnangangwa, at which she encouraged men to improve own health seeking behaviour and shun gender-based violence including child marriages. Over 70,000 people in total attended the dialogues, which were held in all provinces.

The graph below presents the annual performance of the male engagement program.

Figure 11: Men reached through interpersonal communication



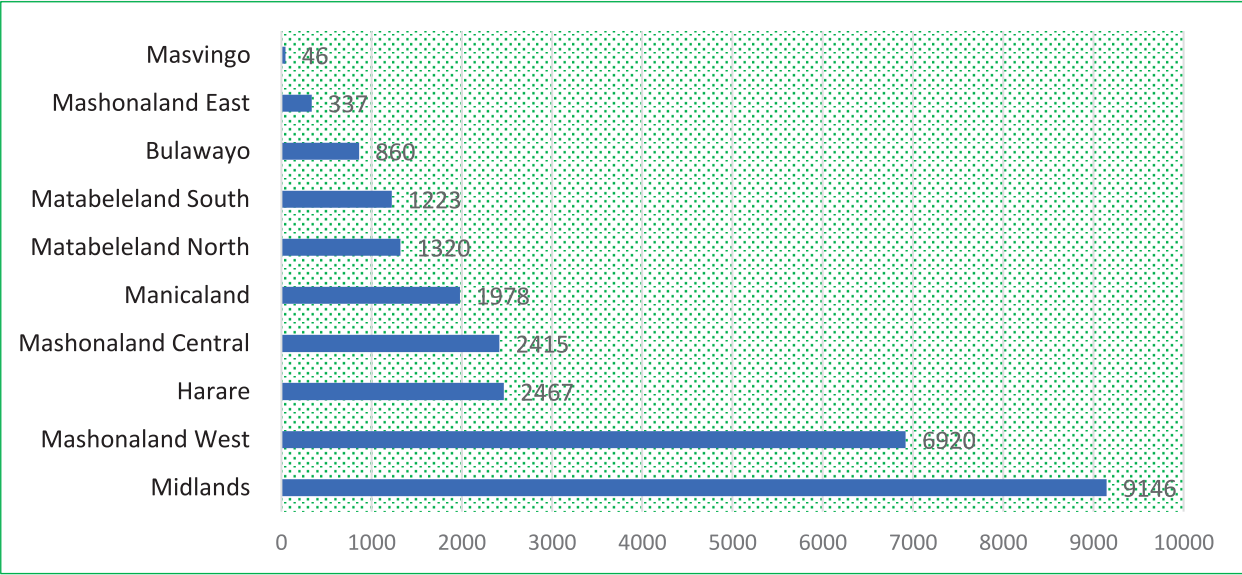
Nearly 118,000 boys and men were reached through interpersonal communication and home visits, with 10,296 of them testing for HIV and 222 testing positive, representing a positivity rate of 2.2%. All those who tested HIV positive were referred for ART and other post-test services such as psychosocial support (PSS) and family planning.

1.9 Workplace programme

The Workplace HIV and AIDS programmes are implemented to equip employees with information and skills to prevent new infections and mitigate its impact on productivity and profitability. Below are the outputs of the workplace programme for the year under review.

1.9.1 Workplace Outputs

Figure 12: Number of workers reached with HIV and AIDS Programmes



The number of employees reached with HIV prevention programmes has remained low across all the provinces. As noted in the graph above, Midlands and Mashonaland West provinces reached the highest numbers. This is attributed to high targeting of the mining sectors and fisheries by Midlands and Mashonaland West respectively.

Workplace Coordination Activities

NAC supported quarterly meetings of the Informal Economy Council on HIV and AIDS and the Zimbabwe Private Sector HIV and AIDS Wellness Association (ZIPSHAWA) for them to mobilise and better coordinate the participation of their sectors in the HIV response. Other activities supported included strategic planning meetings, training and capacity building engagements. The ZIPSHAWA held a partnership forum, which brought together partners who included Ministry of Health, the International Labour Organisation (ILO) and other UN agencies, USAID, NAC, the CBZ, employer associations, trade unions and the informal sector among others. The forum discussed strategies for the private sector to support the national response.

NAC further convened an HIV update and review meeting for HIV Focal Persons in Government ministries who are designated to oversee and coordinate HIV-related activities, policies, and programmes. These focal persons play a crucial role in ensuring that HIV prevention, treatment, care, and support services are effectively implemented at the national or local levels.

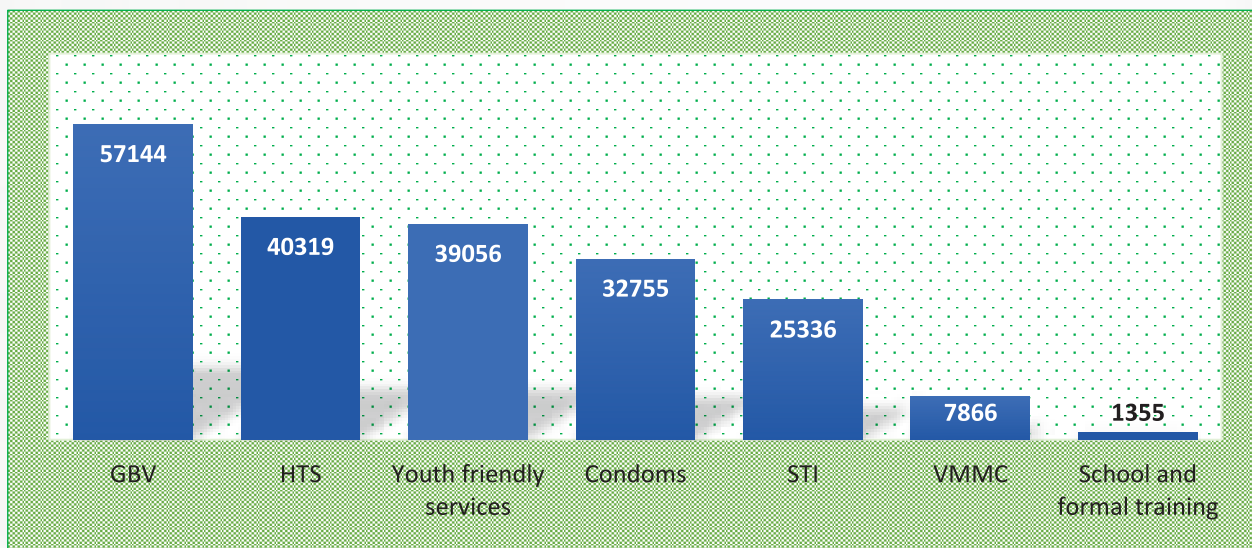


Members of the ZIPSHAWA Board and NAC secretariat at the strategic planning meeting

1.10 Peer- Led Programme

The program is meant to create demand and utilization of HIV, SRH services and facilitate information dissemination among key and vulnerable populations in their diversity using their peers.

Figure 13: Number of peers reached with comprehensive HIV programmes



As noted in the graph above, the highest number of peers was reached with comprehensive package on gender-based violence (57114) followed by HTS (40319) while the least was reached with school and formal training (1355)

1.11 NAC Global Fund Grant

NAC is an SR for the Global funded AGYW program which is being implemented in selected 25 HIV hot spot districts. The program is implemented by ZACH, Plan International and NAC provinces as sub-sub recipients (SSRs). The AGYW comprised of the S2S, Male engagement, Modified DREAMS as well as SASA/OSC. With an annual budget of USD \$5,667,627.11, the AGYW program had an annual expenditure of \$4,783,136.59 (84%).

During the reporting period, a cohort of 19,867 was followed up out of the targeted 20,000 adolescent girls and young women (AGYW) enrolled through the Sister to Sister (S2S) programme. The S2S programme also provided refreshments during S2S club sessions and the grant procured sanitary wear for the whole year for club members.

Through the Modified DREAMS program, a total of 6,241 learners benefitted from educational assistance for all the three terms out of a target of 6,263. During the reporting period, a total of 139,709 men were reached with SRH services through the male engagement program while 795 sexual and gender-based violence (SGBV) survivors were referred and accessed various services at OSCs through the SASA/OSC programme.

Chapter 2: Treatment, Care and Support

Zimbabwe has made remarkable strides in expanding access to HIV treatment and care services. Under the ZNASP IV framework, the Treatment and Care Programme prioritized enhancing the availability of high-quality, equitable, and sustainable HIV treatment and care, addressing the medical, social, and emotional needs of people living with HIV (PLHIV).

2.1 ART Programme

As illustrated below, 1,232,472 people living with HIV (PLHIV) were receiving ART, against an annual target of 1,295,565 people signifying a 95% ART coverage in line with the 95-95-95 global targets.

Table 6: Clients on ART

PLHIV on ART	Target (ZNASP IV M&E Plan)	Performance (Programme)
Total population	1,295,656	1,232,472
Female Adults 15+	749,151	756,120
Male Adults 15+	502,330	436,346
Children 0-14	44,084	40,006
Female 15-24	68,744	65,937
Male 15-24	41,297	30,465

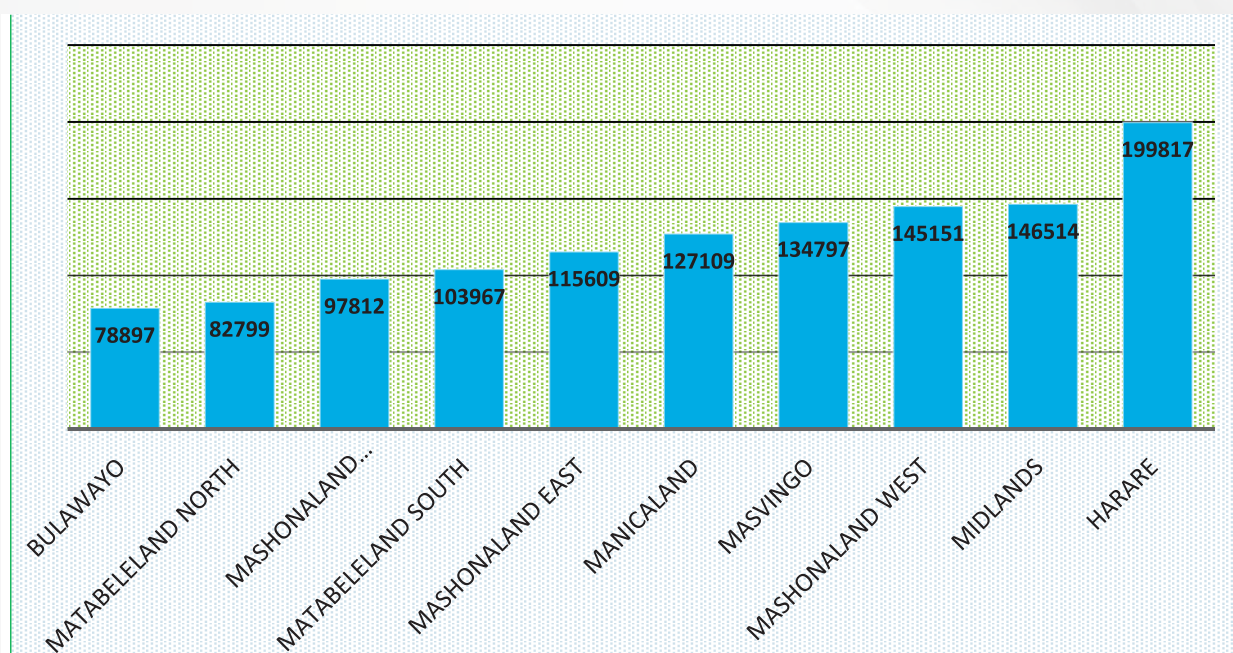
Source: MOHCC DHIS2

Of the total population receiving ART, 96.75% were adults, with 63.41% being female and 36.59% being male. Children made up 3.25% of the ART population, with a slightly higher percentage of females (52.82%) than males (47.18%). Adolescents and young adults (15-24 years) receiving ART are predominantly female, numbering 65,937 compared to 30,465 males.

ART population by province

The following figure illustrates the distribution of PLHIV on ART by province in the year 2024

Figure 14: Number of people on ART by Province



As illustrated in the figure above, 16% of PLHIV on ART were in Harare province, followed by 12% in both Midlands and Mashonaland West and the lowest percentage, 6%, was recorded in Bulawayo.

ART Regimens

Table 7: ART Regimens

ART Regimes	2024
First Line ART Regimen	1,187,713
Second Line ART Regimen	44,130
Third Line ART Regimen	629
Total	1,232,472

Source: MOHCC DHIS2

As illustrated in the table above, 96% of the PLHIV on ART were on first line ART regimen, 4% on second line ART regimen and 0.05% were on third line ART regimen. The data indicates that most PLHIV successfully maintained viral suppression with first-line ART, minimising the need for change in ART regimens.

The following table illustrates the number of PLHIV in ART regimens by age in the year 2024:

Table 8: Number of PLHIV ART Regimens by Age

ART Regimens	0-14 Years	15+ Male Adults	15+ Female Adults
First Line ART Regimen	3747	418149	732090
Second Line ART Regimen	2513	17858	23759
Third Line ART Regimen	19	339	271

Source: MOHCC DHIS 2

As show above, 96% of PLHIV were on first-line ART, with more female adults (732,090) than male adults (418,149), likely due to higher healthcare engagement. Transition to second-line ART was relatively low, with 23,759 female adults, 17,858 male adults, and 2,513 children, indicating effective first-line treatment but with some cases of treatment adherence challenges. Third-line ART usage was minimal, with only 271 female adults, 339 male adults, and 19 children, highlighting the need for continued ART adherence monitoring to curb transitions from second line regimen. The data indicated effective ART management, with more women accessing treatment.

2.1.1 ART Medicines, Reagents, Test Kits and Equipment

National AIDS Council procured ART medicines, reagents, test kits and serviced laboratory equipment valued at USD 8,039,579.37 in the year. 2024 as outlined below:

Table 9: ART Medicines, Reagents, Test kits and Equipment Annual 2024

Item Description	Amount \$USD	Status
Service and Maintenance of Humastar Chemistry Analyser Machines	73,657.71	Delivered
Supply and Delivery of HIV/Syphilis Combo	151,800.00	Delivered
Supply and Delivery of COBAS C311 and COBAS INTEGRA 400 Plus Chemistry Reagent	199,988.31	Delivered

Item Description	Amount \$USD	Status
Supply and Delivery of Diabetes and Prostate Cancer Analysers	174,750.00	Delivered
Supply and Delivery of Diabetes and Prostate Cancer Controls	190,119.20	Delivered
Supply and Delivery of Truscreen Single Use Sensors	245,054.70	Delivered
Afiac Hbalc Neo	190 000.00	Delivered
Azithromycin 250 g	63 000.00	Delivered
Core HPV Test	382 574.48	Delivered
Cobus Merck guard	13 797.48	Delivered
Ora quick HIV Self-test	183 737,80	Delivered
Vincristine 1mg	5,742.00	Delivered
Bleomycin 15mg	20,615.00	Delivered
Doxorubicin / Adriamycin 50mg	7,140.00	Delivered
Dolutegravir/Emtricitabine/Tenofovir AF	746,951.52	Delivered
Lamivudine/Tenofovir DF 300/300mg Tablet	209,029.68	Delivered
Tenofovir/Emtricitabine	461,510.03	Delivered
Lopinavir/Ritonavir 40/10mg	175,488.56	Delivered
Doxycycline 100mg	1,060,620.00	Delivered

Item Description	Amount \$USD	Status
Ciprofloxacin Hel 250mg	722,598.00	Delivered
Clotrimazole Pessaries 100mg	49,600.00	Delivered
Benzathine Penicillin	71,595.90	Delivered
Azithromycin 250mg	63,000.00	Delivered
Supply and Delivery of NAT Test Kits	1,512,000.00	Delivered
Humastar 600 and Humastar 200 Chemistry Analysee Reagents	249,999.65	Delivered
Uster Compatible Viral Load PCR Reagents and Ustar TB PCR Reagents	370,500.00	Delivered
Immunochemistry Maglumi Reagents	17,000.00	Delivered
BS400&BS240 Mindray Chemistry Reagents	399,000.00	Delivered
Supply and Delivery of Cancer Machine-Flow cytometry	148,614.00	Delivered
Service of Haematology Machines	99,207.99	Delivered
Service of Partec CD4 machines	198,087.50	Delivered
Service of Ustar Machines	267,956.90	Delivered
Service of Humastar Machines	147,952.72	Delivered
Total	8,039,579.37	

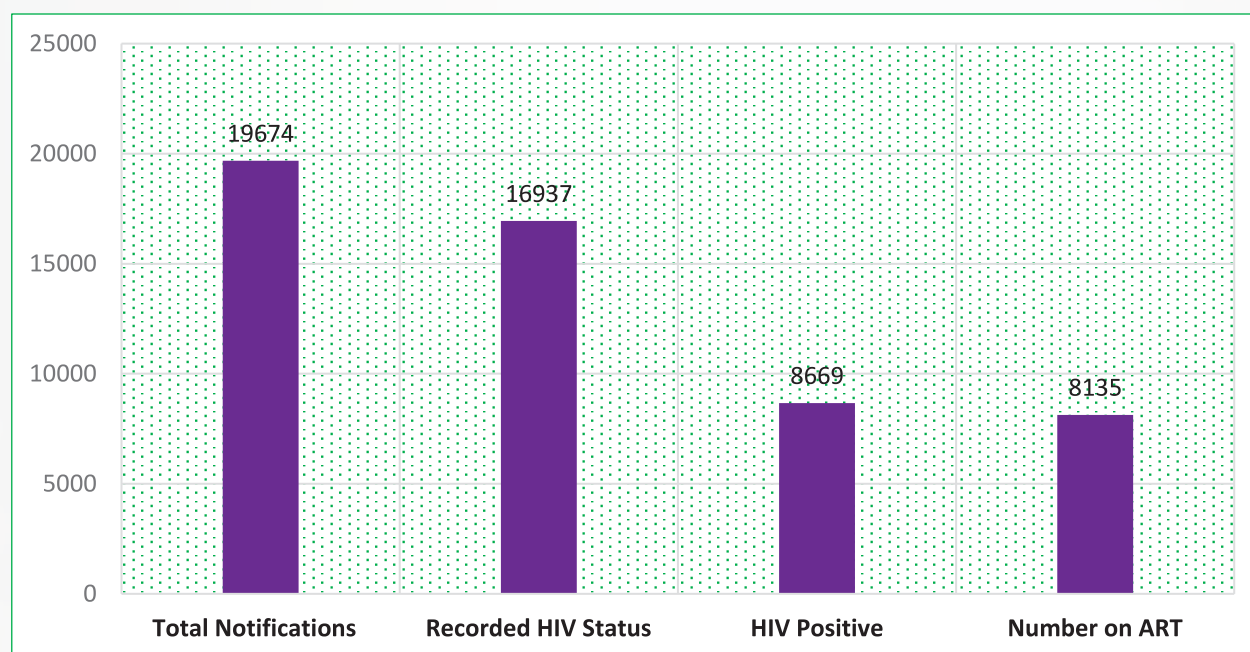
2.2 HIV and TB Collaboration

Aimed at reducing the burden of TB and HIV in individuals at risk, the HIV and TB collaboration programme recorded 19,674 notified cases up from 17,369 in 2023, representing a 13% rise.

Additionally, the number of TB patients with HIV findings that were documented rose from 16,668 the previous year to 16,937. During the same time period, there were 8,669 HIV-positive TB patients overall, and 8,135 TB patients receiving ART.

The following figure illustrates TB clients seen throughout the year.

Figure 15: TB/HIV Cascade



Source: MOHCC DHIS2 2024

2.2.1 Support to Sectors, Treatment & Care Training for Health Workers

The National AIDS Council supported various initiatives for the Zimbabwe Uniformed Forces, including their combined annual health conference, capacity building exercises focusing on TB case management and monitoring and evaluation as well as Zimbabwe Prisons and Correctional Services health conference.

Over 113 officers from the ZDF, Zimbabwe Republic Police, the Zimbabwe Prison and Correctional Services and the Zimbabwe National Parks were trained in TB case management. An additional 82 healthcare workers from the uniformed forces were also trained on Advanced HIV Disease (AHD) management. Further annual health conferences were supported for the Zimbabwe Republic Police and the Zimbabwe Prison and Correctional Services.

Attended by over 250 local and SADC Member States security representatives, the three-day Zimbabwe Uniformed Forces health conference was held under the theme "Vision 2030: HIV and AIDS, Drug and Substance Abuse Must Fall".



Commander of the Zimbabwe Defence Forces, Gen. Philip Valerio Sibanda officially opening The Zimbabwe Uniformed Forces Health Conference in Victoria Falls



Members of the ZRP attending the NAC funded annual health conference

A further 343 health workers from the Ministry of Health and Child Care and NAC comprising among others, Medical Officers, nurses; laboratory personnel and pharmacy personnel were trained on AHD, focusing on WHO HIV staging, opportunistic infection treatment, and the use of key tests (TB-LAM, CrAG, CD4 POC).

2.3 Meaningful Involvement of People Living with HIV (MIPA)

Client-centred differentiated service delivery models were implemented to empower communities and integrating PLHIV's expertise into the HIV response in pursuit of MIPA.

2.3.1 Support Groups

As illustrated below, adolescents and young people living with HIV surpassed the annual target for support group participation, achieving 103%.

Table 10: Adolescents Living with HIV In Support Groups (15-24 years)

Framework	Indicator	Baseline (2018)	2024 Target	2024 Performance
Meaningful Involvement of PLHIV	No. of PLHIV in Support Groups 15-24	Males 8000	Males 12544	Male 12683
		Females 6000	Females 20596	Females 19523
Total			33140	32206

Male participation in support groups also exceeded the annual target, demonstrating the effectiveness of these groups in reaching adolescent boys and young men.

Adult participation was however below target as shown below. Additionally, both male and female participation in support groups fell short of the target achieving 6% and 11% respectively.

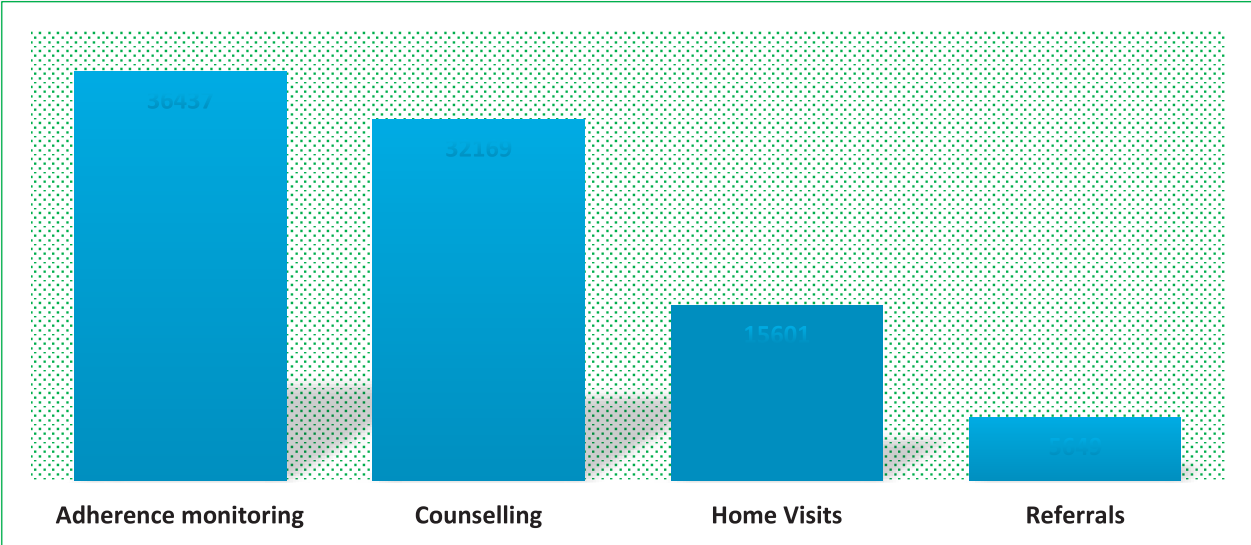
Table 11: Adults Living with HIV In Support Groups (25-49 years)

Framework	Indicator	Baseline (2018)	2024 Target	2024 Performance
Meaningful Involvement of PLHIV	No. of PLHIV in Support Groups 25-49	Males 11000	Males 110717	Males 7181
		Females 25000	Females 176869	Females 20006
Total			287,586	27,187

2.3.2 Community ART Refill Groups (CARGs) and Community Adolescent Treatment Supporters (CATS)

Community ART Refill Groups (CARGs) enable stable on ART patients to collect ART refills for peers, reducing clinic visits and healthcare burdens. By the end of the year, 185,823 PLHIV had been enrolled in CARGs, while 1,885 active CATS delivered services to adolescents and children living with HIV (ACLHIV), resulting in 36,437 receiving adherence monitoring, 32,169 receiving counselling, and 15,601 benefitting from home visits as indicated below.

Figure 16: CATS Support Services to Adolescents Living with HIV



In collaboration with UNICEF, NAC supported the training of CATS and health care workers (nurses) from Mashonaland and Masvingo provinces in a bid to increase the number of CATS. The CATS programme had experienced high numbers of drop outs and a significant number aging out of the programme. The trainings enhanced the knowledge of HIV prevention and treatment, equipped CATS with skills to support adolescents living with HIV, and foster community engagement to reduce stigma. Forty-two (42) CATS were trained in the two provinces.

2.3.3 Thrive95 Regional Consultation Meeting

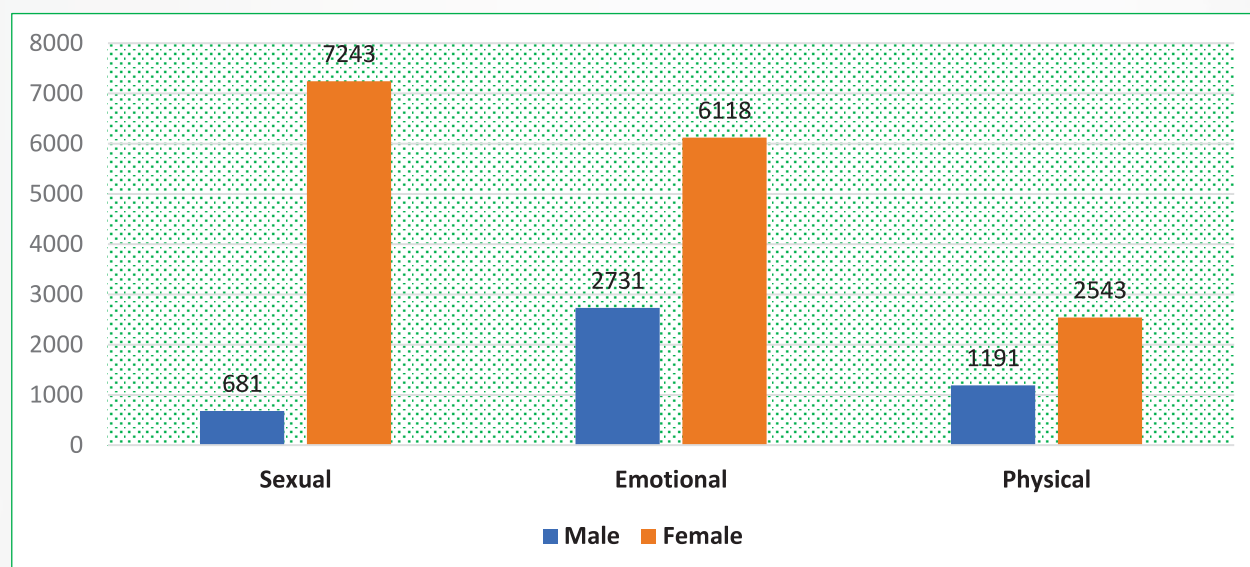
The National AIDS Council participated in the 3-day Thrive95 Regional Consultative Meeting, organized by the Ministry of Health and Child Care (MoHCC) and Zvandiri, with support from WHO and UNICEF. Representatives from 14 African countries reviewed the adoption of the Zvandiri model using the Thrive95 framework, which aims to close treatment gaps and accelerate efforts to end AIDS in children and adolescents by 2030. Findings from each country guided discussions on scaling and sustaining peer-led HIV services.

2.4 Orphans and Vulnerable Children

2.4.1 Child Abuse Cases

Orphan and Vulnerable Children (OVCs) are at higher risk of abuse due to the absence of parental supervision, protection, and support, as well as limited access to preventive and protective programs. The following figure outlines the reported cases of abuse by the end of year.

Figure 17: Reported Cases of Abuse in 2024



Females reported higher cases of abuse than males, with sexual abuse being the most common and physical abuse the least reported. Abuse remains a significant challenge, potentially hindering progress, especially among children, where the 95-95-95 targets are still behind.

2.5 Non-Communicable Disease (NCDs)

The ZNASP IV prioritized empowering PLHIV and communities through literacy sessions, dialogues, and digital/social media platforms to boost demand for comprehensive non-communicable disease (NCD) services. The National AIDS Council supplied community volunteers and MOHCC health facilities with additional blood pressure monitors and glucometers to enhance early diagnosis and treatment of NCDs among PLHIV. The table below provides details on the number of functional NCD screening devices at year end.

Table 12: Number of Functional Equipment 2024

Functional Equipment	Quantity
Thermometers	2729
Blood Pressure Machine	2799
Glucometers	2815

The following figure illustrates the number of people tested with the equipment by year end.

Table 13: Number of People Tested

Number of people Tested with the Machine	Harare	Bulawayo	Midlands	Masvingo	Matabeleland North	Matabeleland South	Manicaland	Mashonaland East	Mashonaland Central	Mashonaland West
Thermometers	20168 2	5526	2489	11768	6587	6587	8747	9343	3293	0
BP Monitors	13865 1	6980	1779	12868	8649	8649	11843	13980	9984	8028
Glucometers	10198	3385	749	4823	1693	1693	3439	2797	2196	2659

By the end of the year, 3,156,178 people had been tested using NCDs equipment. Among them, 46,531 had low readings, 41,763 had high readings, and 33,580 were referred for further management. However, only 18,314 of those referred accessed the recommended services, indicating that 45.5% of the referred clients did not access the services.

Chapter 3: Enabling Environment

3.1 Advocacy

NAC led the preparations for and commemorations of the National World AIDS Day, which was hosted by Manicaland province in Rusape at John Corwe Primary School on the 1st of December under the theme Take The Rights Path My Health My Rights Our Responsibility.

The commemorations were attended by members of the public, government line ministries, civil society and people living with HIV. Dr. Douglas Mombeshora, the Minister of Health and Child Care was the guest of honour.

NAC sponsored the World AIDS Campaign half marathon, which was conducted on the morning of the commemoration. The marathon attracted nearly 700 participants and these included People Living With HIV and disability.



Members of the Zimbabwe National Army Brass Band mobilizing the public on the World AIDS Day through in Rusape.

Candle Light Memorial

The Zimbabwe Network of People Living with HIV (ZNNP+) led the commemoration of the Candle Light Memorial as part of the World AIDS Day's pre-launch activities. The memorial was held at Vhengere Hall in Rusape.



Participants following proceedings during the candle light memorial

As part of post-launch activities, provincial World AIDS Day commemorations were also held in Bulawayo and Mashonaland West.

Exhibitions

NAC exhibited at various national and provincial platforms including the Zimbabwe International Trade Fair, the Harare Agricultural Show and provincial agricultural shows to showcase the achievements made in the national response to HIV and AIDS and to provide services such as HIV testing during the exhibitions.

Engagement with Leaders

In partnership with partners in the HIV response, NAC engaged parliamentarians and chiefs through meetings. The meeting with all parliamentarians from the lower and upper houses sought to sensitise the leaders on HIV and AIDS prevention and management services being delivered in the country. With financial support from UNAIDS, NAC held a meeting for 38 members of the Chief's Council to initiate the development of an HIV and AIDS tool kit for chiefs.

3.2 Communications

Key communication activities included media tours, media workshops and HIV media awards. Five media workshops and 3 media tours were conducted, resulting in 170 media personnel being trained.

3.2.1 Media coverage

The media tours and workshops contributed to improved media coverage throughout the year. Over 710 stories on various aspects of HIV and related diseases appeared in various media. Coverage also improved due to over 70 radio programmes and 32 weekly columns that NAC facilitated.



An article about NAC's work that appeared in one of the newspapers

Compared to 2023, there was a slight decrease in terms of coverage on regional and international platforms because in the past year, Zimbabwe held the International Conference on AIDS and STIs In Africa (ICASA).



Mr Munyaradzi Doma, one of the winners at the NAC HIV Media Awards

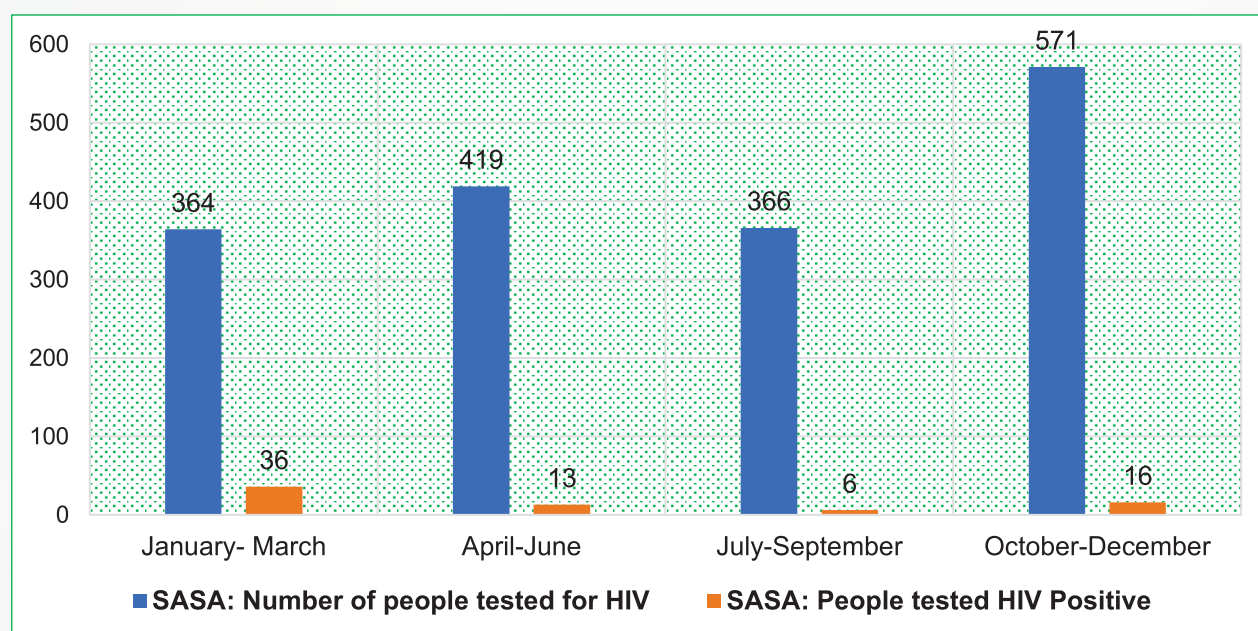
3.3 Gender

Gender activities were implemented mainly through the SASA model. Activities implemented through the model included SASA sessions, advocacy and policy engagement meetings and sensitization meetings on GBV.

3.3.1 SASA

A total of Over 86,429 people accessed gender services following referrals and mobilisation by SASA Champions. Overall, 15,992 people were referred to the One Stop Centre, with Midlands province reaching the highest number of 11,712. For most provinces the number of people who accessed services at the One Stop Centre exceeded those who were referred.

Figure 18: SASA: people tested for HIV



3.4 3.5 Social Contracting

NAC provided financial support to 11 organizations through the social contracting programme to implement a range of HIV prevention and treatment initiatives, as outlined in the table below. The interventions targeted adolescents and young people, aligning with the ZNASP IV priority to address and reduce the HIV burden among adolescents and young people.

Table 14: implementing partners supported by NAC

Province	Organization	Programme
Mashonaland East	ZiCHIRE	B2B
Masvingo	Tariro	B2B
Midlands	Jointed Hands	Peer Led for Miners
Bulawayo	Dot Youth	B2B
Manicaland	Rujeko	Male Engagement
Mashonaland West	Tsungirirayi	DREAMS
Mashonaland Central	Katswe	SASA
Harare	ZiChire	B2B
	Zimbos Abantu	Outreach Services
Matebeleland North	Tsoro-O tso	B2B
Matebeleland South	Thusanang	B2B

Further financial support was extended to the Zimbabwe National Network of People Living with HIV (ZNNP+) to sub-grant various community-based organisations (CBOs) implementing programmes at community level. The objective was to empower CBOs and build their capacity to effectively implement programmes at community level for sustainability following the cut in funding by international partners.

The table below outlines the partners sub-granted by ZNNP+ across the 10 provinces.

Table 15: Organisation sub-contracted by ZNNP+

Name of Organization	Areas
Batanai HIV and AIDS Support Group	Masvingo
Family AIDS Support Organisation (FASO)	Manicaland, Mutare
Kgotso Development Trust (KDT)	Matebeleland South, Beitbridge
Kurainashe Organisation	Mashonaland Central, Mazowe

Life Health Education Development Foundation Trust (LHEDFT)	Mashonaland East, Marondera
Tonny White	Mashonaland West, Kariba
Mhuriimwe AIDS Challenging Team (MACT)	Mashonaland East, Mutoko
Youth Gate Zimbabwe Trust (YZT)	Harare
Zimbabwe Men Against HIV and AIDS (ZIMAHA)	Bulawayo
Zimbabwe Young Positives (ZY+)	Matabeleland North, Lupane

Management and Coordination

Management Meetings and Technical Coordination Platforms

All planned meetings at various levels including national management, provincial and district stakeholders' meetings were held as planned. The meetings were held to review progress in the implementation of programmes and for planning purposes. Key among the discussions were sustaining HIV programmes in light of changing environment and NAC strategic focus for the next five years as well as budgeting. National Technical Working Groups' meetings also held their meetings as planned to review programmatic progress and gaps.

3.5 Monitoring and Evaluation

3.5.1 2024 HIV and AIDS Estimates

NAC, in collaboration with the Ministry of Health and Child Care (MOHCC) and the Technical Working Group (TWG), produced the 2024 HIV and AIDS Estimates. These estimates were generated through a rigorous process involving national and subnational data validation meetings. The updated estimates provided critical insights into HIV prevalence, incidence, and treatment coverage, informing strategic planning and resource allocation at both national and subnational levels.

A key focus was on refining paediatric HIV estimates, addressing gaps in data for children, and improving ART coverage to meet UNAIDS 2030 fast-track targets.

The Subnational Estimates reports refined HIV prevalence and incidence estimates at the district level, enabling NAC to tailor interventions to specific community needs. These reports served as a vital tool for closing gaps in HIV treatment and prevention across different regions of the country.

3.5.2 Global AIDS Monitoring (GAM) and SADC HIV Report

In alignment with global HIV response and reporting obligations, NAC collaborated with MOHCC, Implementing Partners (IPs), and other stakeholders to validate and submit a complete Global AIDS Monitoring (GAM) dataset and narrative report to UNAIDS. Additionally, NAC submitted a comprehensive report to the Southern African Development Community (SADC), providing an overview of Zimbabwe's HIV and AIDS situation and ensuring the timely dissemination of Zimbabwe's HIV and AIDS status to regional partners. The report highlighted progress, challenges, and strategic priorities within the national response.

3.5.3 CEO's Performance Contract Evaluation

To enhance institutional accountability, NAC conducted an evaluation of the CEO's performance contract, with findings submitted to the Office of the President and Cabinet (OPC). Validation visits were undertaken, involving consultants from the OPC and NAC teams to verify the assessment and ensure alignment with organizational, national and international goals. These visits confirmed the ratings and

outcomes, culminating in a feedback report that affirmed the assessment. Strengthening Program Development and Policy Implementation

3.6.4 ARVs Survey and Supply Chain Management

NAC initiated an ARVs survey to assess stock levels and supply bottlenecks as a step towards ensuring uninterrupted treatment for People Living with HIV (PLHIV). The survey outcomes will guide national ARV supply chain management strategies, minimizing treatment disruptions.

3.6 Research

Establishment of the NAC IRB

NAC through capacity building by the Medical Research Council of Zimbabwe established the Research and ethics Board. Members who are drawn from various professional backgrounds in NAC and partner organisations completed relevant ethical training and received the NDA certificates.

As part of routine support to NAC during the process of the NAC Research and Ethics Committee, MRCZ provided NAC with guidance on several steps to strengthen the functions of the committee.

2024 Research Protocols

The NAC IRB met various times and provided guidance to structures in the development of research protocols, resulting in 8 out of 10 protocols being approved.

The following topics were approved:

1. Advanced HIV Disease Among Clients Newly Enrolled in HIV Care in Midlands Province
2. Determinants of high pregnancies among adolescent girls accessing ANC services in Matabeleland South province
3. Factors contributing to late ART initiation among HIV positive pregnant women: A major contributor to vertical transmission in Mashonaland West Province
4. An assessment of factors associated with repeat Sexually Transmitted Infections (STIs) in Goromonzi District, Mashonaland East Province
5. Prevalence study of mental health conditions and associated risk factors among People Living with HIV in Mashonaland Central province
6. Predictors of HIV Preexposure Prophylaxis continuation at 6 months among female sex workers attending a sex worker clinic in Harare
7. Antiretroviral Outcomes of the 15 to 24-year-olds at Mpilo Centre of Excellence (Retention to Care and Viral Load Suppression)

In addition to the above studies, a sex worker baseline study was conducted in Mashonaland Central and a study on HIV risk factors among adolescents conducted in Matabeleland South in partnership with UN Women.

2024 National HIV Research Symposium

NAC, working with various partners convened the 2024 annual HIV research symposium, which was attended by a record 256 people over two days. Over 40 papers were shared as oral and poster presentations. This followed receipt of over 120 abstracts surpassing the 110 received in 2023. The organising committee endorsed the theme: Accelerating 95-95-95 coverage among children, which anchored the symposium.

Condom Mapping

Following ethical approval of the protocol, NAC worked with PSH, CHAI, MoHCC, ZNFPC and other partners conducted a condom mapping survey meant to determine condom distribution systems post-facility, measure the market volume of public sector condoms and identify population categories accessing condoms from the identified outlets and document user preferences of condom outlets and distribution channels, among other objectives.

IAS 2024 Abstracts Outcomes

More than 10 NAC led abstracts were submitted to the IAS and 4 were approved for poster presentation. These were on NAC's interventions in capacitating the media to report on HIV, the role and contribution of Youth Centre in empowering youths against HIV and strengthening of M&E systems for community HIV prevention in Zimbabwe.

Chapter 4: Human Resources

4.1 Establishment Status

By the end of the year, the Council's workforce distribution was outlined below;

Table 16: Establishment Status

Position	Number of Employees
Senior Management	7
Middle Management	21
Non-Managerial	291
G.F. Supported	36
P.S.H. Supported	10

The Council had a total staff complement of 365 of which 52% of the employees were deployed under Programmes and Monitoring & Evaluation while 25% were deployed under Finance and Administration and 13% was deployed to the other departments. The Global Fund (GF) and Population Solutions for Health (PSH) continued to support a total of 46 positions constituting about 13% of the total staff complement.

4.2 Employee Health, Safety and Wellness

In a bid to standardise and formalise its employee health, safety and wellness programme, the Council developed a Workplace Safety, Health and Wellness Policy.

In addition to this, the Council also participated in wellness activities organized by First Mutual Health, in the Wellness Champions' event hosted by the Office of the President and Cabinet and continued to provide employee medical support to employees in emergency medical need.

4.3 Performance Management and Capacity Development

All staff workplans and performance reviews were done as scheduled with the Human Resources (HR) Department providing support to departments and stations.

The Council continued to invest in employee capacity development in order to ensure a knowledgeable, skilled and motivated workforce. Some of the areas in which staff were trained included integrity and prevention of sexual exploitation, abuse and harassment, electronic governance procurement and induction among others.

4.4 Human Resources Research

The Council conducted the 2024 Employee Engagement and Satisfaction Survey of which results are expected in the first quarter of 2025. The Survey will gauge employee sentiments on various aspects of their work-life experiences and provide insights that will enable the alignment of HR strategies towards improved productivity, workplace culture and employee commitment.

4.5 Corporate Governance

The NAC Board's term of office expired in the first half of 2024 and there was no Board over a period of 8 months hence only Q1 Governance meetings were conducted as per schedule. A new Board was later appointed and would assume duty on January 1, 2025.

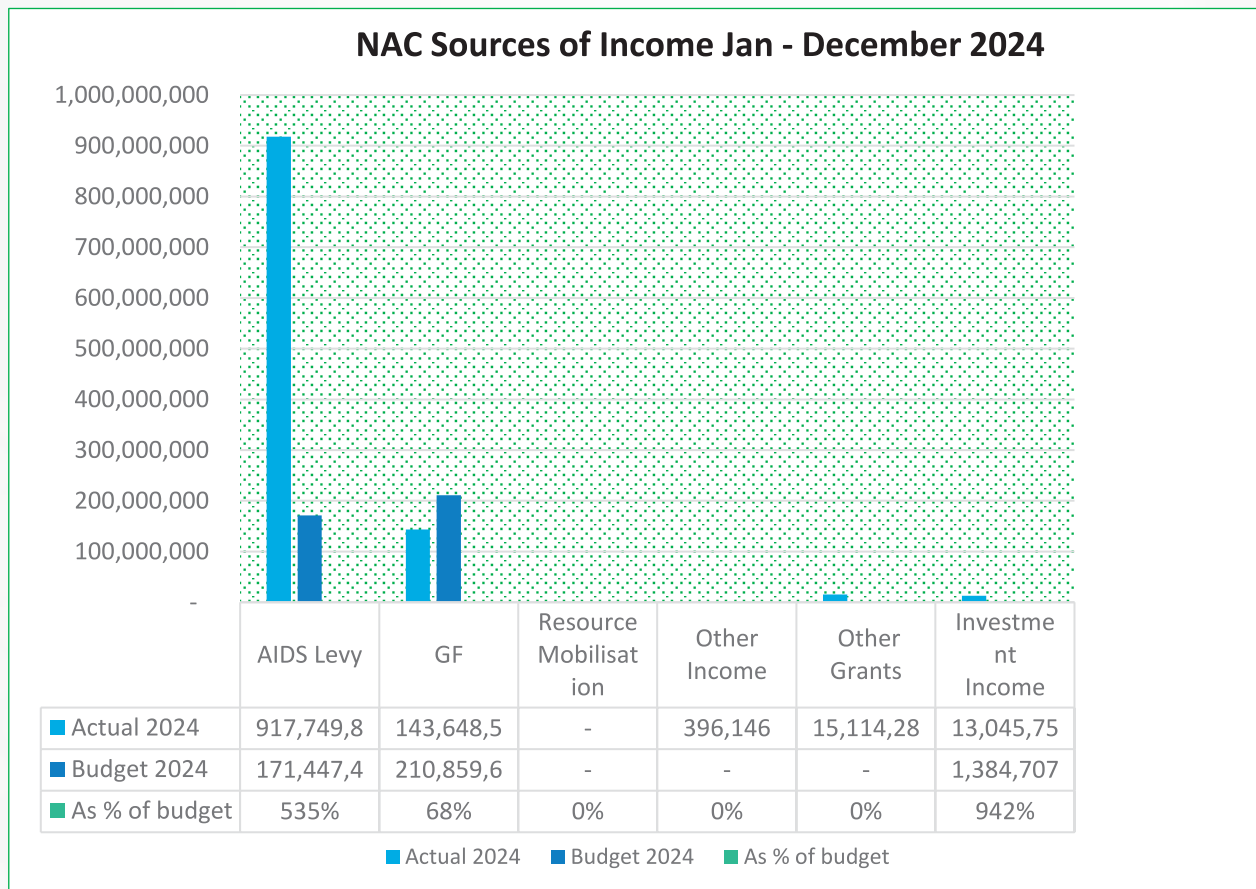
Chapter 5: Finance and Administration

5.1 Income

Revenue received by the Council for the period January to December 2024 amounted to ZWG\$1.5b against a projection of ZWG\$383.7m. AIDS levy contributed ZWG\$917.7m of the revenue against a budget of ZWG\$171.4m. Exchange gain of ZWG\$412.1m was realized, Other sources of revenue were other grants ZWG\$15.1m, Global Fund ZWG\$143.6m, Investment Income ZWG\$13m and sundry revenue amounted ZWG\$0.4m.

Investment in HIV interventions was ZWG\$561.8m against a budget of ZWG\$102.9m during the year. An amount of ZWG\$936.2m was invested in the national response to HIV and AIDS against a budget of ZWG\$385,1m during the year.

Table 17: The graph below shows the revenue streams from Jan to December 2024.



Global Fund Grant

The Global Fund grant contributed ZWG\$146.7m in funding the response against a projection of 210.9 for the year January to December 2024.

Year to date

Total investment for the period January to December 2024 was ZWG936.2m against an estimated expenditure of ZWG385.1m. The variance was mainly due to the increase in the exchange rates. The Council estimated that the exchange rate would rise from 2.8ZWG (7000ZWL) in the first quarter to 4.4ZWG (13000ZWL) in the fourth quarter but at the end of the fourth quarter the rate rose to 25.15ZWG.

Administration highlights the key functions which contributed to the service delivery and achieving the mandate of National AIDS Council. The status of the capital projects and milestones achieved and upcoming deadlines

5.2 Assets Management

Buildings and Properties

District Stands

NAC engaged local authorities and 14 stands have been acquired for the purposes of constructing offices for staff.

Capital Projects

Construction of provincial offices in Mashonaland West, Masvingo and Mashonaland East was at varying stages by the end of the year.

Chapter 6: Internal Audit

Planned audit activities comprising routine audits, audit follow-ups and capacity assessment audits were successfully accomplished.

6.1 Audit Engagement for the year 2024

Seventy-four (74) routine audits were carried out against a target of 70, as summarised below:

Table 18: Planned vs Actual Audits conducted during the year 2024

Audit Area	Planned	Actual	Variance
Head Office Departments/Sections	4	4	0
Provincial Offices	10	10	0
District Offices (DAACS)	23	22	-1
ART Programme (VFM)	6	10	+4
Social Contracting	6	6	0
Global Fund	10	8	-2
Audit follow-Ups	11	5	-6
Capacity Assessments (GF)	0	9	+9
	70	74	+4

Chapter 7: Operational Challenges and Recommendations

7.1 Key Challenges and Recommendations

Challenges	NAC proposed interventions for consideration and implementation in coming quarters
<p>Resource Constraints</p> <p>Insufficient funding and resource limitations posed significant barriers to the comprehensive implementation of programs. This impacted on infrastructure development, service delivery, and program scalability. Lean budgets restricted efforts to expand innovative projects like early infant male circumcision and mobile HIV clinics.</p>	<p>Advocate for Increased Funding and Diversify Funding Sources</p> <p>Engage with government, international donors (e.g., Global Fund, The World Bank’s Pandemic Fund, UN agencies) and private sector partners to secure sustainable funding. Highlight the economic and social benefits of investing in HIV programs. Explore innovative financing mechanisms such as social impact bonds, public-private partnerships, and crowdfunding.</p> <p>Optimize Resource Allocation</p> <p>Conduct a thorough review of existing programs to prioritize high-impact initiatives and eliminate inefficiencies.</p> <p>Leverage Technology</p> <p>Use digital tools to reduce operational costs and improve program scalability, such as telemedicine for remote consultations and mobile health platforms.</p>
<p>Stigma and Discrimination</p> <p>Persistent stigma and discrimination remained a challenge, discouraging individuals from accessing HIV services. These social barriers hindered progress toward reducing new infections and achieving UNAIDS targets. Targeted campaigns, including male engagement and workplace sensitization, have been initiated but require further scaling.</p>	<p>Community Sensitization and Community-Led Interventions</p> <p>Strengthen awareness campaigns using cultural and faith-based leaders, media and influencers to reshape perceptions of HIV/AIDS. Empower local communities to lead anti-stigma campaigns, ensuring cultural relevance and sustainability.</p>

	<p>Workplace HIV Programs</p> <p>Scale up sensitization and training within workplaces to reduce stigma and promote HIV-friendly policies.</p> <p>Legal & Policy Reforms</p> <p>Advocate for stronger anti-discrimination policies to protect people living with HIV (PLHIV).</p> <p>Scale up the Male Engagement programme</p> <p>Expand male-focused programs to address cultural norms and encourage male participation in HIV prevention and treatment.</p>
<p>Gaps in HIV Testing</p> <p>Efforts to expand rapid HIV testing and self-testing faced challenges due to limited resources and logistical issues. Challenges were also observed in ensuring consistent ART initiation rates among newly diagnosed individuals. Uptake of pre-exposure prophylaxis (PrEP) remains low among key populations, necessitating renewed awareness campaigns.</p>	<p>Increase Self-Testing Access</p> <p>Expand community-based self-testing kits with targeted outreach, especially for men, key populations, rural and underserved areas.</p> <p>Integrate Testing with Other Services</p> <p>Link HIV testing with other health services (e.g., maternal health, TB screening) to improve reach and efficiency.</p> <p>Improve ART Initiation</p> <p>Ensure a streamlined linkage system between diagnosis and ART initiation, with follow-ups via digital health platforms.</p> <p>Boost PrEP Awareness & Access</p> <p>Use peer educators and social media campaigns to increase PrEP uptake among key and vulnerable populations.</p> <p>Strengthen Logistics</p> <p>Improve supply chain management to ensure consistent availability of testing kits and ART medications.</p>

Vulnerable Youth

High school dropout rates due to economic hardships and early marriages increased the vulnerability of adolescents to HIV. Limited access to youth-friendly health services further compounded the issue. Drug and substance abuse among youths also emerged as a growing concern, influencing risky behaviours.

Enhance Youth-Friendly Services

Establish more youth-friendly health centers that provide confidential, non-judgmental HIV services.

Keep Adolescents in School

Advocate for scholarships and school re-entry policies for young mothers.

Drug & Substance Abuse Prevention

Collaborate with mental health organizations to address drug and substance abuse among youths through education and rehabilitation programs.

School-Based Programs

Partner with the Ministry of Education to integrate HIV education and testing into school curriculums.

Economic Empowerment

Provide vocational training and economic opportunities to reduce school dropouts and early marriages.

Paediatric HIV Epidemic Data Performance

Children aged 0-14 continue to lag in achieving the 95-95-95 UNAIDS Fast-Track Targets. This shortfall can be attributed to data fidelity issues and incompatibility with existing mathematical models for paediatric HIV Estimates computation.

Enhance Data Collection Systems

Upgrade health information systems to improve data accuracy and integration with international HIV models.

Strengthen Case Finding & Linkages

Improve early infant diagnosis (EID) coverage and retention in care through innovative tracking mechanisms.

Train Healthcare Workers

Ensure health professionals are equipped to collect and interpret and manage paediatric HIV data effectively.

	<p>Adopt Advanced Models Collaborate with research institutions to develop and implement mathematical models tailored to paediatric HIV estimates.</p> <p>Community Engagement Work with community health workers to identify and link children living with HIV to care.</p>

CHAPTER 8: National AIDS Council of Zimbabwe 2024 Compliance Report

Corporate Governance Compliance Statement

This Corporate Governance Compliance Report serves to confirm and demonstrate the National AIDS Council of Zimbabwe (NAC or the Council)'s dedication to upholding principles of good corporate governance. For the financial year ending 31st December 2024, the Council continued to embody the values of professionalism, accountability, transparency, integrity, fairness and ethical conduct in its operations. The Council adhered to applicable corporate governance laws and regulations.

Legal and Regulatory Framework

The Council is a creature of statute whose functions and other critical aspects are provided for by the National AIDS Council of Zimbabwe Act [Chapter 15:14]. Other legal instruments relevant to the Council include, but are not limited to, the 2013 Constitution of Zimbabwe, the Public Entities Corporate Governance Act [Chapter 10:31], the Public Procurement and Disposal of Public Assets Act [Chapter 22:23], the Public Finance Management Act [Chapter 22:19], the Labour Act [Chapter 28:01], the Audit Office Act [Chapter 22:18] among others, as well as relevant statutory instruments.

NAC is a state-owned entity that is wholly owned by and also accountable to the Government of Zimbabwe, Parliament and the people of Zimbabwe at large. The Council's operations are overseen by the Ministry of Health and Child Care, Corporate Governance Unit and the Parliamentary Portfolio Committee on Health and Child Care. The accounts of the Council are audited annually by the Office of the Auditor General.

Financial Statements

The Board of the Council acknowledges that it is responsible for the preparation and integrity of the financial statements and related information contained in the Council's 2024 Annual Report in a manner that fairly presents the state of affairs and the results of the organisation's operations.

The Council's financial statements were audited by the Auditor General's office in accordance with section 6 of the Audit Office Act [Chapter 22:18] as read together with section 81 of the Public Finance Management Act [Chapter 22:19] and section 36 (b) of the Public Entities Corporate Governance Act.

The Board of the Council adopted the financial statements on 27 November 2025. It confirms responsibility for the preparation and fair presentation of the financial statements in accordance with International Public Sector Accounting Standards (IPSAS) and in a manner prescribed by the National AIDS Council of Zimbabwe Act.

The Board exercised oversight and fiduciary duties on the financial reporting process during the year under consideration. The Council also has an Internal Audit Department which reports directly to the Audit Committee.

Governance Structure and Organisation

NAC's operations are overseen by a Board which comprises a majority of non-executive directors in keeping with the provisions of the Public Entities Corporate Governance Act. The Board of the Council is responsible for policy oversight and control over the Council operations and financial position and is jointly and severally liable for all decisions they take in respect of the Council's operations. Management is accountable to the Board and Executive Authority for the achievement of the Council's mandate.

In 2024, the Council operated with a Board for the first four (4) months following the expiration of the tenure of the non-executive Board Members on 30 April 2024. The NAC Board consisted of eight (8) non-executive Members while the Council's Chief Executive Officer as well as a representative of the Line Ministry were ex-officio members. Of the non-executive members, there was a 50-50 percent representation between males and females in compliance with section 11(7) (a) of the Public Entities Corporate Governance Act as well as section 17 of the Constitution of Zimbabwe.

The Board had a considerable diversity of skills and experience covering sectors prescribed in the NAC Act such as industry and commerce, health professionals, media, traditional medical practitioners, faith-based organisations, research as well as a representative of people living with HIV and AIDS.

The Chief Executive Officer is the Accounting Officer and is responsible for the day-to-day management and operations of the Council in accordance with the objectives and direction set by the Board and Executive Authority. Senior Management within Council have a standing invitation to attend Board meetings.

Directors' Interests

The Directors and Senior Management declared in writing their assets, their interests and those of related parties, in compliance with Part VIII, Section 37 of the PECGA. Over and above this declaration, the Directors signed declaration of interest forms indicating whether they had any material interest in any matter that could give rise to a conflict of interest and whether they had had any conflict of interest on any item on the agenda of each meeting.

Board and Committees

The NAC Board was supported by an institutionalised decision-making process in that it had constituted Committees in accordance with relevant regulations. The Committees performed an oversight role over strategic operations of the organization and the Board retained overall responsibility for the performance of the Council. The Council had four standing committees, namely:

- a) Risk Management, Operations, Advocacy and Strategic Information Committee,
- b) Human Resources Management and Governance Committee,
- c) Finance, Administration and Procurement Committee
- d) Audit Committee

All committees consisted of a majority of non-executive Board Members and were chaired by non-executive Directors. All Board and Committee meetings were pre-scheduled at the commencement of the year. Additional meetings to address emergent needs were convened upon appropriate notice.

Risk Management, Operations, Advocacy and Strategic Information Committee (RMOASIC)

Functions

- Identification of risks and development of risk mitigation strategies
- Development and Review of the programmes, advocacy and strategic information policies and strategies for the Council;

Members

Name	Nature of Membership
Dr. J. Musariri	Chairperson (Non-Executive)
Ms. T. Westerhof	Non-Executive
Mrs. N. Mukwehwa	Non-Executive
Mr. T. Chipungudzanye	Non-Executive
Dr. M. Mare	Non-Executive
Dr W. Nyamayaro	Ministry representative
Dr. B. Madzima	CEO Ex-Officio

Secretariat

Mr. R. Yekeye	Operations Director
Mr. A. Mpofu	Monitoring and Evaluation Director
Ms. M. Dube	Communications Director

Human Resources Management and Governance Committee (HRMGC)

Functions

Provision of strategic oversight of the organisation's people agenda through development of long-term value Human resources and governance strategies that are aligned to the corporate goals and mandate.

Members

Name	Nature of Membership
Mrs. N. Mukwehwa	Chairperson (Non-Executive)
Mrs.M.N Mehlomakhulu	Non-Executive (Board Chairperson)
Mr. P. Moses	Non-Executive
Dr. G. Chahwanda	Non-Executive
Mr. Chipungudzanye	Non-Executive
Dr. B Madzima	CEO – Ex-Officio

Secretariat

Ms. S. Mhlanga	Human Resources Director
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Finance, Administration and Procurement Committee (FAPC)

Functions

- Provision of oversight role in budgeting, review of financial statements, monitoring liquidity and formulate NAC's annual budget
- Reviewing the investment, procurement and financial policies and strategies

Members

Name	Nature of Membership
Dr. G. Chahwanda	Chairperson (Non-Executive)
Dr. M. Mare	Non-Executive
Ms. T. Westerhof	Non-Executive
Dr. B. Madzima	CEO- Ex-Officio
Mr. J. Matsvimbo	Acting Procurement Director - MOHCC- Co-opted Expert

Ms. L. Tennis	Acting Finance Director - MOHCC- Co-opted Expert
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Secretariat

Mr. A. Manenji	Finance and Administration Director
Mr. F. Machedmedze	Procurement Manager

Audit Committee (AC)

Functions

- Policy development and reviewing the effectiveness and efficiency of internal controls.

Members

Name	Nature of Membership
Mr. P. Moses	Chairperson (Non-Executive)
Dr. J. Musariri	Non-Executive
Mr. T. Chipungudzanye	Non-Executive
Mr. A. Guri	Auditor General Office

Secretariat

Mr. E. Nyamutswa	Internal Audit Director
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Board and Committee Meetings Attendance

The Public Entities Corporate Governance Act require the Board of Directors to convene at least four Board meetings in a year and the same requirement applies for the Committees.

2024 Meetings Attendance Schedule

Name & Designation	Human Resources Management & Governance	Risk Management, Operations, Advocacy & Strategic Information	Finance Administration & Procurement	Audit	Main Board
Mrs. M. N. Mehlomakhulu	1	N/A	N/A	N/A	1
Mr. P. Moses	1	N/A	N/A	1	1
Dr. G. Chahwanda	1	N/A	1	N/A	1
Dr J. Musariri	N/A	1	N/A	1	1
Mrs. N. Mukwehwa	1	1	N/A	N/A	1
Ms. T. Westerhof	N/A	1	1	N/A	1
Dr M. Mare	N/A	1	1	N/A	1
Mr. T. Chipungudzanye	1	1	N/A	1	1
Dr W. Nyamayaro	N/A	1	N/A	N/A	1
Dr B. Madzima	1	1	1	1	1

Board Fees and Allowances

2024 Board fees and allowances

Item	Amount (ZWL)
Board Fees	200,572.51
Board Other Expenses	493,866.95

All communication should be addressed to:

The Auditor-General
P. O. Box CY 143, Causeway, Harare
Telephone 263-242-793611/3/4
Telegrams: AUDITOR
E-mail: oagzimbabwe263@gmail.com
Website: www.auditorgeneral.gov.zw



OFFICE OF THE AUDITOR-GENERAL

5th Floor, Pax House,
89 Kwame Nkrumah Avenue,
P.O. Box 981
Harare

Ref: **SB 100**

**REPORT OF THE AUDITOR-GENERAL
TO
THE MINISTER OF HEALTH AND CHILD CARE
AND
THE BOARD OF DIRECTORS
IN RESPECT OF THE FINANCIAL STATEMENTS FOR
NATIONAL AIDS COUNCIL
FOR THE YEAR ENDED DECEMBER 31, 2024**

Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of National AIDS Council set out on pages 5 to 32, which comprise the statement of financial position as at December 31, 2024, and the statement of financial performance, statement of changes in net assets, statement of comparison between budget and actual, cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects the financial position of National AIDS Council as at December 31, 2024 and its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSASs).

Basis for Opinion

I conducted my audit in accordance with International Standards on Auditing (ISAs) and International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the financial statements section of my report. I am independent of National Aids Council in accordance with the ethical requirements that are relevant to my audit of the financial statements in Zimbabwe, and I have fulfilled my other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.



NATIONAL AIDS COUNCIL

AUDIT REPORT IN RESPECT OF THE FINANCIAL STATEMENTS

for the year ended December 31, 2024

Key Audit Matters

Key Audit Matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the National Aids Council for the year ended December 31, 2024. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters. I have determined the matter described below to be the key audit matter to be communicated in my report.

Key Audit Matter	How the matter was addressed in the audit
<p>Valuation of property, plant and equipment. Refer to note 4 to the financial statements.</p> <p>The Council held property, plant and equipment with a valued amount of ZWG 467 million as at December 31, 2024.</p> <p>The determination of the fair value of property, plant and equipment involved use of valuation techniques which took into account assumptions, unobservable inputs and significant judgment.</p> <p>The useful life and residual values are also reviewed annually by management with reference to current, forecast and relevant technical factors. This involved a significant degree of management judgment and assumptions. As a result, valuation of property, plant and equipment was considered to be a key audit matter.</p>	<p>The audit procedures that I performed to address the risk of material misstatement relating to the valuation of property, plant and equipment included:</p> <ul style="list-style-type: none">• Assessed the competence, capabilities and objectivity of management's valuation expert to determine reliability of the expert's work.• Assessed the appropriateness of the valuation methodologies adopted by management's specialist based on knowledge of the industry.• Identified, evaluated and tested significant judgments and assumptions used by management's valuation expert by comparing them to those used by other valuers in the industry.• Assessed completeness and appropriateness of the property, plant and equipment disclosures in accordance with the relevant financial reporting standards. <p>Based on evidence gathered, I found the conclusions on the valuation of the property, plant and equipment to be reasonable.</p>

Other information

Management is responsible for the other information. The other information comprises all the information in the National Aids Council's annual report and does not include the financial statements and my auditor's report thereon.

My opinion on the National Aids Council's financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the National Aids Council's financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is

NATIONAL AIDS COUNCIL

AUDIT REPORT IN RESPECT OF THE FINANCIAL STATEMENTS

for the year ended December 31, 2024

materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed on the Other Information that I obtained prior to the date of this auditor's report, I conclude that there is a material misstatement of the other information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements.

The National AIDS Council's management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (IPSASs) and in a manner required by the Public Finance Management Act [Chapter 22:19], and the National AIDS Council of Zimbabwe Act [Chapter 15:14], and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Council or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Council's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

The objectives of my audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs and ISSAIs will always detect a material misstatement when it exists. 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.

As part of an audit in accordance with ISAs, I exercise professional judgment and maintain professional skepticism throughout the planning and performance of the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my 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;
- Obtain 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

NATIONAL AIDS COUNCIL

AUDIT REPORT IN RESPECT OF THE FINANCIAL STATEMENTS

for the year ended December 31, 2024

- an opinion on the effectiveness of the entity's internal control;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management;
 - Conclude on the appropriateness of the 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 Authority's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the Council to cease to continue as a going concern;
 - Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
 - I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion

I communicate with those directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.


I am also required to provide directors with a statement that I have complied with the relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

In my opinion, the financial statements of National AIDS Council have, in all material respects, been properly prepared in compliance with the disclosure requirements of the National AIDS Council of Zimbabwe Act [Chapter 15:14], the Public Finance Management Act [Chapter 22:19] and other relevant Statutory Instruments.

17 December, 2025.




R. KUJINGA,
ACTING AUDITOR – GENERAL.

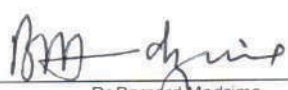
NATIONAL AIDS COUNCIL
STATEMENT OF FINANCIAL POSITION
as at December 31, 2024

Note	Inflation adjusted			Historical cost		
	31-Dec-24 ZWG	31-Dec-23 ZWG	Restated 01-Jan-23 ZWG	31-Dec-24 ZWG	Restated 31-Dec-23 ZWG	Restated 01-Jan-23 ZWG
ASSETS						
Non current assets	500 784 559	67 976 458	46 214 593	484 457 365	190 457 017	27 840 116
Property, plant and equipment	454 781 963	54 493 593	40 114 882	454 781 963	182 334 809	24 165 591
Investment property	9 253 305	-	-	9 253 305	-	-
Long term portion of loans receivable	36 749 291	13 482 865	6 099 711	20 422 097	8 122 208	3 674 525
Current assets	676 008 690	452 546 245	1 866 664 862	673 054 906	267 989 265	1 124 496 905
Loans receivable	27 197 135	13 339 042	308 368	27 197 135	8 035 567	185 764
Inventory	6 388 416	5 057 719	-	3 434 632	3 046 819	-
Receivables from transactions without binding arrangements	10 253 609	12 579 792	14 304 196	10 253 609	7 578 188	8 616 986
Other receivables	214 440 648	121 815 578	541 547 552	214 440 648	68 874 954	326 233 465
Short term deposits	37 063 050	1 313 582	34 882 101	37 063 050	791 315	21 013 314
Cash and cash equivalents	243 637 440	235 681 191	571 881 903	243 637 440	141 976 621	344 507 170
	137 028 392	62 759 341	703 740 742	137 028 392	37 685 801	423 940 206
Total assets	1 176 793 249	520 522 703	1 912 879 455	1 157 512 271	458 446 283	1 152 337 021
Liabilities						
Current Liabilities	376 844 965	646 254 833	457 537 279	376 844 965	389 489 796	275 624 867
Payables and accruals	349 803 534	625 433 686	440 876 022	349 803 534	376 767 280	265 587 965
Provisions	27 041 431	20 821 147	16 661 257	27 041 431	12 722 516	10 036 902
Total net assets/(liability)	799 948 284	(125 732 130)	1 455 342 176	780 667 306	68 956 485	876 712 154
Net assets /equity						
Non-distributable reserve	(397 882 525)	50 704	484 168	(270 691 415)	11 462	291 668
Retained earnings	710 601 677	(282 494 134)	1 454 830 516	630 264 528	38 530 598	876 403 925
Revaluation reserve	487 229 133	156 711 299	27 492	421 094 193	30 414 425	16 561
Total net assets/(liability)	799 948 285	(125 732 130)	1 455 342 176	780 667 306	68 956 485	876 712 154

11 December, 2025.


Mr Albert Manenji (CGPA, MBA, RPA),
(FINANCE AND ADMINISTRATION DIRECTOR).

11 December, 2025.


Dr Bernard Madzima,
(CHIEF EXECUTIVE OFFICER).

15 December, 2025.


Mrs Nester Mukwehwa,
(CHAIRPERSON).

NATIONAL AIDS COUNCIL

STATEMENT OF FINANCIAL PERFORMANCE

for the year ended December 31, 2024.

	Note	Inflation adjusted		Historical cost	
		31-Dec-24 ZWG	31-Dec-23 ZWG	31-Dec-24 ZWG	Restated 31-Dec-23 ZWG
Revenue					
Revenue without binding arrangements		1 526 647 704	703 442 416	1 107 058 600	423 760 492
Taxes	13	1 328 485 909	651 558 563	954 546 664	392 505 158
Grants and donations	14	198 161 795	1 525 154	152 511 936	918 768
Transfers	15	-	50 358 699	-	30 336 566
Other revenue	16	446 137 045	662 821 593	752 729 863	399 290 117
Total revenue		1 972 784 749	1 366 264 009	1 859 788 463	823 050 608
Expenditure		1 519 752 244	1 444 740 021	1 268 054 533	870 325 314
Use of goods and services	17	1 155 962 769	1 206 111 450	1 003 431 647	726 573 163
Compensation of employees	18	363 789 475	238 628 571	264 622 886	143 752 151
Net monetary gain/(loss)		584 098 310	(349 707 673)	-	-
Surplus/(Deficit) for the year		1 037 130 816	(428 183 685)	591 733 930	(47 274 706)

NATIONAL AIDS COUNCIL
STATEMENT OF CHANGES IN NET ASSETS
for the year ended December 31, 2024

Inflation adjusted

	Retained earnings	Non-distributable reserve	Revaluation reserve	Total
	ZWG	ZWG	ZWG	ZWG
Balance as at January 01, 2023	145 689 551	50 704	2 879	145 743 134
Deficit for the year	(428 183 685)	-	-	(428 183 685)
Revaluation Surplus	-	-	156 708 420	156 708 420
Balance as at December 31, 2023	(282 494 134)	50 704	156 711 299	(125 732 131)
Balance as at January 01, 2024	(282 494 134)	50 704	156 711 299	(125 732 131)
Surplus for the year	993 095 811	-	-	993 095 811
Revaluation surplus	-	-	330 517 833	330 517 833
Change of currency reserve	-	(397 933 229)	-	(397 933 229)
Balance as at December 31, 2024	710 601 677	(397 882 525)	487 229 133	799 948 285

Historical cost

	Retained earnings	Non-distributable reserve	Revaluation reserve	Total
	ZWG	ZWG	ZWG	ZWG
Balance as at January 01, 2023	(141 107 764)	11 462	651	(141 095 651)
Surplus for the year	179 638 363	-	-	179 638 363
Revaluation Surplus	-	-	30 414 425	30 414 425
Balance as at December 31, 2023	38 530 598	11 462	30 415 076	68 957 136
Balance as at January 01, 2024	38 530 598	11 462	30 415 076	68 957 136
Surplus for the year	591 733 930	-	-	591 733 930
Revaluation Surplus	-	-	390 679 117	390 679 117
Change of currency reserve	-	(270 702 877)	-	(270 702 877)
Balance as at December 31, 2024	630 264 528	(270 691 415)	421 094 193	780 667 306

NATIONAL AIDS COUNCIL

CASH FLOW STATEMENT

for the period ended December 31, 2024.

	Note	Inflation adjusted		Historical cost	
		31-Dec-24 ZWG	31-Dec-23 ZWG	31-Dec-24 ZWG	31-Dec-23 ZWG
Cash flows from operating activities		45 931 656	279 762 327	264 556 104	168 594 568
Surplus/(deficit) for the year		1 037 130 816	(428 183 685)	591 733 930	(47 274 706)
Adjusted for:		(587 916 183)	731 026 869	6 728 165	229 773 405
Depreciation of property, plant and equipment	4	6 889 556	763 336	4 501 508	522 887
Decrease in provisions		6 220 284	20 464 602	14 318 915	12 328 074
Increase in allowance for credit loss		1 751 778	235 049	1 875 375	141 596
Profit on disposal of non current assets		(994)	(23 350)	(994)	(14 066)
Interest earned		(18 678 497)	(12 740 643)	(13 966 639)	(7 675 086)
Effects of monetary movement		-	372 620 202	-	224 470 001
Net monetary loss		(584 098 310)	349 707 673	-	-
Operating surplus before changes in working capital		449 214 633	302 843 184	598 462 095	182 498 699
Changes in working capital		(403 282 976)	(23 080 857)	(333 905 991)	(13 904 131)
Decrease in trade and other receivables		(128 648 310)	(100 429 258)	(177 448 026)	(60 499 553)
Increase in inventory		(1 330 697)	(5 057 719)	(387 813)	(3 046 819)
(Increase)/decrease in prepayments		2 326 183	(11 962 738)	(2 675 421)	(7 206 469)
Increase/(decrease) in trade and other payables		(275 630 152)	94 368 858	(153 394 730)	56 848 710
Cash flows from investing activities		(92 443 629)	(25 410 503)	(63 673 725)	(19 010 498)
Purchase of property plant and equipment	4	(72 581 337)	(15 391 059)	(45 088 897)	(12 974 688)
Proceeds from disposal of property, plant and equipment		65 742	25 366	59 697	15 280
Interest received		17 196 486	12 469 773	12 816 932	7 511 911
Housing loans issues	6	(50 293 541)	(131 977 362)	(42 621 645)	(79 504 435)
Repayments on housing loans	6	13 169 022	109 462 780	11 160 188	65 941 434
Net increase/(decrease) in cash and cash equivalents		(46 511 971)	254 351 824	200 882 379	149 584 071
Cash and cash equivalents at the beginning of the year		298 440 532	50 130 974	179 783 453	30 199 382
Effects of changes in inflation		128 737 272	(6 042 266)	-	-
Cash and cash equivalents at the end of the year	10	380 665 832	298 440 532	380 665 832	179 783 453

NATIONAL AIDS COUNCIL

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

for the year ended December 31, 2024.

	Inflation adjusted		Historical cost		Difference between final actual and budgeted amounts	Comment Ref			
	Budgeted amounts		Budgeted amounts						
	Original	Final	Original	Final					
REVENUE									
Revenue without Binding arrangements	305 176 538	305 176 538	1 526 647 704	1 221 471 166	171 447 493	171 447 493	1 107 058 600	935 611 107	
Taxes	305 176 538	305 176 538	1 328 485 909	1 023 309 371	171 447 493	171 447 493	954 546 664	783 099 171	23.1
Grants and donations	-	-	198 161 795	198 161 795	-	-	152 511 936	152 511 936	
Other revenue	2 464 778	2 464 778	446 137 045	-	1 384 707	1 384 707	752 729 863	751 345 156	23.2
TOTAL REVENUE	307 641 315	307 641 315	1 972 784 749	1 221 471 166	172 832 200	172 832 200	1 859 788 463	1 686 956 263	
EXPENSES									
Use of goods and services	309 481 015	309 481 015	1 519 752 244	(1 210 271 229)	171 900 267	171 900 267	1 268 054 533	(1 183 617 760)	
Compensation of employees	228 139 966	228 139 966	1 155 962 769	(927 822 803)	128 168 520	128 168 520	1 003 431 647	(875 263 127)	23.3
	81 341 049	81 341 049	363 789 475	(282 448 426)	43 731 747	43 731 747	264 622 886	(308 354 633)	23.4
SURPLUS	(1 839 700)	(1 839 700)	453 032 506	2 431 742 395	931 933	931 933	591 733 930	2 870 574 023	

NATIONAL AIDS COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

for the year ended December 31, 2024.

1 NATURE OF BUSINESS

The main business of the National AIDS Council (NAC) as set out by the National AIDS Council Act [Chapter 15:14] of 1999 is that of coordinating, stimulating, monitoring and mitigating an expanded epidemic, considering the comparative advantages of the different factors. The Council's Head Office is located at number 100 Central Avenue, Harare.

2 BASIS OF PREPARATION

2.1 Statement of compliance

The Council's financial statements have been prepared in accordance with International Public Sector Accounting Standards (IPSAS) as issued by the International Public Accounting Standard Board (IPSASB), Public Finance Management Act [Chapter 22:19], Zimbabwe Financial Reporting Manual (ZFRM).

These financial statements are the National AIDS Council (NAC)'s first annual financial statements prepared in full compliance with International Public Sector Accounting Standards (IPSASs). In prior years, the National AIDS Council (NAC)'s financial statements were prepared in accordance with International Financial Reporting Standards (IFRSs). The accounting policies set out below have been applied consistently in preparing the opening IPSAS Statement of Financial Position as at December 31, 2023, and these financial statements in accordance with IPSAS 33 – "First-Time Adoption of Accrual Basis IPSASs". The 2024 financial statements comply fully with International Public Sector Accounting Standards.

2.2 Basis of measurement

The financial statements have been prepared on the historical cost basis and adjusted for inflation in accordance with International Public Sector Accounting standard (IPSAS) 10 – "Financial Reporting in Hyperinflationary Economies".

2.2.1 Inflation Accounting-International Public Sector Accounting Standard (IPSAS) 10

The Public Accountants and Auditors Board (PAAB) pronounced Zimbabwe as a hyperinflationary economy effective for reporting periods on or after July 1, 2019, thus the requirements of International Public Sector Accounting standard (IPSAS) 10 – "Financial Reporting in Hyperinflationary Economies" have been applied to the financial statements for the year ended December 31, 2024. The inflation adjusted amounts are presented side by side with the historical figures from where they are derived. The inflation adjusted financial statements constitute the Council's primary financial statements whilst the historical cost financial statements are supplementary.

The economy in Zimbabwe was considered to be hyperinflationary. IPSAS 10 – "Financial Reporting in Hyperinflationary Economies" requires that financial statements prepared in the currency of a hyperinflationary economy be stated in terms of the measuring unit current at the balance sheet date and that corresponding figures be stated in terms of the same measuring unit.

NATIONAL AIDS COUNCIL
NOTES TO THE FINANCIAL STATEMENTS

for the year ended December 31, 2024.

Accordingly, these financial statements have been adjusted to take into account of the changes in the general purchasing power of the Zimbabwe Gold and as a result are stated in terms of the measuring unit current at the balance sheet date. The adjustments are based on conversion factors derived from the Zimbabwe Price Index (CPI) compiled by the Zimbabwe National Statistics Agency (ZIMSTAT) and published on the Reserve Bank of Zimbabwe's website.

The conversion factors used to restate the financial statements as of December 31, 2024

Month	Indices	Conversion factor	Currency
January	93215.8	6.4	ZWL\$
February	258942.1	2.31	ZWL\$
March	429219.7	1.39	ZWL\$
April	596950.3	1	ZWL\$
April	100	1.66	ZWG
May	97.58	1.7	ZWG
June	97.62	1.7	ZWG
July	97.5	1.71	ZWG
August	98.5	1.69	ZWG
September	104.62	1.59	ZWG
October	143.59	1.16	ZWG
November	160.41	1.04	ZWG
December	166.3	1	ZWG

2.3 Functional currency

The financial statements are presented in Zimbabwean ZWG dollars, which is the Council's functional and reporting currency.

The IPSAS Conceptual Framework requires that in applying fair presentation to financial statements entities should go beyond the consideration of the legal form of transactions and any other factors that could have an impact on them. International Public Sector Accounting standard (IPSAS) 4 – “Effects of changes in foreign exchange rates” requires an entity to apply judgement in determining the functional currency of an entity for use in the preparation of its financial statements. The same standard requires an entity to make certain judgments, where applicable regarding appropriate exchange rates between the currency where exchangeability through a legal and market exchange mechanism is not achievable. The Council's assessment was based on weighting the volume of the local currency business against the foreign currency business. In 2024 AIDS levy was received in both foreign currency and local currency. It is management's view that this does not constitute a significant proportion of the transactions recorded during the year. It is management's view that the functional currency remains ZWG. The amounts are rounded off to the nearest ZWG.

2.4 Conversion from Zimbabwe Dollar (“ZWL\$”) to Zimbabwe Gold (“ZWG”)

Following the introduction of the Zimbabwe Gold dollars (ZWG) by the Reserve Bank of Zimbabwe (RBZ) on April 05, 2024 and the pronouncement of statutory Instrument (SI) 60 of 2024. All previously existing Zimbabwe dollar balances were converted into Zimbabwe Gold as of that date.

NATIONAL AIDS COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

for the year ended December 31, 2024.

The swap rate of the ZWG 1 : ZWL\$ 2 498.72 was used, as guided by the Reserve Bank of Zimbabwe.

As a result, the Council applied the requirements of IPSAS 4 - "The effects of changes in foreign exchange rates" when converting the USD amounts to ZWG, being the Council's functional and presentation currency. After the Council carried out the functional currency assessment, it was determined that the currency in which the Council primarily generates and expends cash was ZWG; hence ZWG was determined as the Council's functional currency.

On the date of the change (April 5, 2024), the effect of the change in functional currency from ZWL\$ to ZWG was accounted for prospectively. All items in the financial statements were translated to ZWG using the ZWL\$ to ZWG exchange rate of 1:2498.7242, the translated amounts for non-monetary items were treated as the historical costs and the inflation adjusted financial statements were prepared up to the date of change, April 05, 2024 and the inflation adjusted amounts were translated to ZWG using the exchange rate of 1:2498.7242.

2.5 Comparative financial information

The Comparative balances have been restated in accordance with IPSAS 3 – "Accounting Policies, Changes in Accounting estimates and Errors" to effect the change in reporting currency from January 1, 2023. This is because the prior year financial statements were prepared in Zimbabwe dollars (ZWL\$).

Comparative inflation adjusted financial statements were hyper inflated up to April 5, 2024 using a March 31, 2024 CPI for consistency purposes. The inflation adjusted ZWL\$ amounts were then restated to ZWG using the exchange rate of 2 498.7242 ZWG, provided by the RBZ. Subsequently, the restated financials were further inflation- adjusted up to December 31, 2024.

Comparative historical financial statements were restated to ZWG using the exchange rate of ZWL\$ 2.498.7242 per 1 ZWG. This rate reflects the first exchange rate established after a temporary lack of exchangeability between the two currencies.

2.6 Critical accounting judgments, assumptions and estimates

In preparing the financial statements, management is required to make judgements, estimates and assumptions that affect the amounts presented in the financial statements and related disclosures. Use of available information and the application of judgment are inherent in the formation of estimates. Actual results in the future could differ from these estimates which may be material to the financial statements. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected. Significant judgments include:

2.5.1 Useful lives and residual values of property, plant and equipment

The Council assesses useful lives and residual values of property, plant and equipment each year considering past experience and technological changes. The depreciation rates are set out in note 3.3.2. Management has set residual values for all classes of property, plant and equipment at 1%.

NATIONAL AIDS COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
for the year ended December 31, 2024.

2.5.2 Impairment and provisioning policies

At each statement of financial position date, the Council reviews the carrying amount of its assets to determine whether there is an indication that those assets suffered any impairment. If any such indication exists, the recoverable amount of the assets is estimated in order to determine the extent of the impairment (if any). If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. Impairment is recognized as an expense immediately, unless the relevant asset is carried at a revalued amount, in which case the impairment is treated as a revaluation decrease.

In the event that, in the subsequent period, an asset that has been subject to an impairment loss is no longer considered to be impaired, the value is restored and the gain is recognized in the statement of comprehensive income. The restoration is limited to the value which would have been recorded had the impairment adjustment not taken place.

2.5.3 Allowances for credit losses

The Council estimates the allowances for credit losses based on management's assessment of collection indicators to determine rate applied. Judgement is required on key concepts such as significant increases in credit risk, measurement of lifetime expected credit losses and forward-looking assumptions on determining the probability of default.

2.5.4 Going concern

Management assess the ability of the Council to continue in operation in the foreseeable future at each reporting date. As at December 31, 2024 the management assessed the ability of the Council to continue as a going concern, and believe that the preparation of these financial statements on a going concern basis is appropriate. This decision is based on several key factors that indicate the Council's financial stability and ability to meet its obligations despite challenges in Zimbabwe's unstable macroeconomic environment.

2.6 Application of New and revised standards and interpretations.

2.6.1 New standards that were effective for the year ended December 31, 2024

None

2.6.2. New standards that are not yet effective but early adopted.

The Council early adopted all amendments and new standards as per Zimbabwe Financial Reporting Manual's guidance.

2.6.2.1 International Public Sector Accounting Standard (IPSAS) 47- "Revenue"

The objective of this Standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from revenue transactions. Revenue comprises gross inflows of

NATIONAL AIDS COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

for the year ended December 31, 2024.

economic benefits or service potential received and receivable by the entity, which represents an increase in net assets/equity, other than increases relating to contributions from owners. Amounts collected as an agent of the government or another government organisation or other third parties are not considered revenue of the agent, as these amounts will not give rise in net assets/equity of the agent. This is because the agent entity cannot control the use of, or otherwise benefit from, the collected assets in the standard in line with Zimbabwe Reporting Framework. The effective date of IPSAS 47 – “Revenue” is January 1, 2026. The Council early adopted the standard in line with the Zimbabwe Financial Reporting Manual.

2.6.2.2. International Public Sector Accounting Standard 46 – “Measurement”

The Council early adopted IPSAS 46 – “Measurement” which aims to enhance transparency and accountability in the public sector by establishing guidelines for accounting for assets transferred by the government entities to others. The objective is to make sure that such transfers are accurately reflected in the financial statements, enabling stakeholders to understand the impact of these transactions on the government’s financial position and performance. Specifically, IPSAS 46 – “Measurement” outlines principles for recognizing and measuring assets transferred, as well as disclosing relevant information to users of financial statements. Overall, IPSAS 46 – “Measurement” seeks to improve the quality and reliability of financial reporting in the public sector related to asset transfers. The effective date of IPSAS 46 – “Measurement” is January 1, 2025.

2.6.2.3. International Public Sector Accounting Standard (IPSAS) 45 – “Property, Plant and Equipment”

The Council early adopted IPSAS 45 – “Property, Plant and Equipment” which provides comprehensive guidance on accounting for property, plant and equipment in the public sector. The standard aims to ensure transparent and reliable financial reporting by establishing principles for recognizing, measuring, presenting and disclosing property, plant and equipment -related transactions. It outlines criteria for initial recognition of property, plant and equipment, subsequent measurement (including depreciation and revaluation), derecognition and disclosure requirements. IPSAS 45– “Property, Plant and Equipment” also addresses aspects such as impairment, government transfers of stakeholders about financial aspects of property, plant and equipment. Overall, IPSAS 45– “Property, Plant and Equipment” enhances understanding of stakeholders about financial aspects of property, plant and equipment and promotes consistency and comparability in reporting with the public sector. The effective date of IPSAS 45 – “Property, Plant and Equipment” is January 1, 2025.

2.6.2.4. International Public Sector Accounting Standard (IPSAS) 44 - “Non-current assets held for sale”

The Council early adopted IPSAS 44 - “Non-current assets held for sale” which provides guidance on the treatment for non-current assets held for sale and discontinued operations in the public sector. The standard aims to enhance transparency and comparability in financial reporting by establishing principles for the recognition, measurement, presentation and disclosure of such assets. It outlines criteria for classifying assets as held for sale, including measurement at the lower of carrying amount and fair value less costs to sell. IPSAS 44 - “Non-current assets held for sale” also addresses disclosure requirements related to discontinued operations and provides guidance on the presentation of these assets in financial statements. Overall, IPSAS 44 - “Non-current assets

NATIONAL AIDS COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

for the year ended December 31, 2024.

held for sale” ensures that stakeholders have a clear understanding of the financial implications of non-current assets held for sale within the public sector. The effective date of IPSAS 44 - “Non-current assets held for sale” is January 1, 2025.

2.6.2.5. International Public Sector Accounting Standard (IPSAS) 43 - “Leases”

The Council early adopted IPSAS 43 – “Leases” which provides the fundamental guidance surrounding the classification, recognition, and measurement of leases, which is essential to ensure appropriate accounting treatment for individual agreements.

IPSAS 43 – “Leases” also requires reporting entities to account for each lease component within the contract as a lease separately from non-lease components of the contract. For a contract that contains a lease component and one or more additional lease or non-lease component bases on the relative stand-alone price of the lease. The effective date of IPSAS 43 – “Leases” is January 1, 2025.

2.6.2.6. International Public Sector Accounting Standard (IPSAS) 48 - “Transfer expenses”

The Council early adopted, IPSAS 48 – “Transfer expenses” which addresses the accounting and financial reporting transfer of expenses in the public sector, which are resources provided to another entity, individual, or organization without direct compensation. This standard is relevant to all public sector entities except Government Business Enterprises (GBEs) and aims to prescribe the recognition, measurement, and disclosure of such expenses. Transfers expenses including grants, subsidies, debt forgiveness and social benefits, should be recognized when the transferor or has a present obligation and a reliable expense estimate. Initially they are measured at the transferred amount, with conditions or restrictions considered in their accounting. Transfer expenses must be presented separately in financial statements with detailed disclosures on their nature, amount, timing and any associated conditions. If reimbursements are expected, these should be recorded as assets. By ensuring transparent and consistent accounting for transfer expenses, IPSAS 48 – “Transfer expenses” enhances the comparability and reliability of financial statements, facilitating informed decision making by stakeholders. The effective date of IPSAS 48 – “Transfer expenses” is January 1, 2025.

2.6.2.7. International Public Sector Accounting Standard (IPSAS) 49 - “Retirement benefit plans”

The Council early adopted IPSAS 49 - “Retirement benefit plans,” which guides public sector entities in accounting for retirement benefits such as pensions. It covers both defined benefit and defined contribution plans, requiring entities to recognize and measure obligations and expenses accurately. For defined benefit plans, entities must determine the present value of obligations and fair value plan asset using actuarial assumptions. Defined contribution plans are accounted for by recognizing contributions as expenses when due. The standard also mandates comprehensive disclosures about the plans, characteristics, financial impacts, and associated risks, aiming to enhance transparency and comparability in financial reporting. The effective date of IPSAS 49 – “Transfer expenses” is January 01, 2026.

NATIONAL AIDS COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
for the year ended December 31, 2024.

3 ACCOUNTING POLICIES

The significant accounting policies applied in the preparation of these financial statements are consistent with those applied in the previous year. The significant change during the period relates to the reporting currency, which has been changed from ZWL\$ to ZWG.

3.1 Revenue

Revenue represents the amounts receivable in the ordinary course of business. The Council derives revenue mainly from AIDS Levy. Revenue is measured based on the amount the Council expects to be entitled in a contract with its counterparts. The revenue of the Council is divided into two broad categories, Revenue from transactions without binding arrangements and other revenue.

3.1.1 Revenue from transactions without binding arrangements

Revenue from transactions without binding arrangements are from taxes (aids levy), transfers, grants and donations.

3.1.1.1 AIDS levy

AIDS levy is 3% tax on the Pay as You Earn (PAYE) and corporate tax which is collected by ZIMRA on a monthly basis and remitted to the Council.

3.1.1.2 Grants and donations

3.1.1.2.1 Capital grants

Capital grants are recognized as income and assets in the year of receipt. Non-monetary grants are recognized at their fair value and are not recognized until there is reasonable assurance that the Council will comply with the conditions attached to the grant, any unused portion of the grant is recognized as deferred income until the conditions for recognition as income are met

3.1.1.2.2 Revenue grant

Revenue grants are recognized as income in the profit and loss section of the statement of profit or loss and other comprehensive income in the same period as the period during which the related expenses qualifying for the grant have been incurred.

3.1.2 Other revenue

3.1.2.1 Interest on staff loans

The Council issued loans to its staff members at 11% interest per annum. The revenue is recognized when it accrues to the Council.

NATIONAL AIDS COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

for the year ended December 31, 2024.

3.1.2.2 Investment income

The Council earns interest from its short term deposits on the maturity of the deposits.

3.2 Disbursements to program facilitators

Disbursements are cash advances made to program facilitators. Program facilitators are organizations implementing HIV and AIDS programmes.

They receive funding from the National AIDS Council to finance various programmes and then submit acquittals.

Outstanding acquittals are treated as receivables and expensed when acquitted as per the performance obligations in the grant agreement.

3.3 Property, plant and equipment

Property, plant and equipment are tangible assets that are held for use in the supply of services or rental to others and for administrative purposes for the Council and are expected to be used for more than one reporting period.

3.3.1 Recognition

The Council recognize Items of property, plant, and equipment as assets when it is probable that the future economic benefits or service potential associated with the asset will flow to the Council, and the cost or fair value of the asset can be measured reliably.

3.3.2 Measurement

Plant, Property and equipment is initially recognized at its cost, which includes all the costs of bringing it to its present condition and location, ready for productive use.

3.3.3 Subsequent measurement

Property, plant and equipment is measured at cost less accumulated depreciation and impairment losses. Valuations are performed with sufficient frequency to ensure that the carrying amount of a revalued asset does not differ materially from its fair value.

A revaluation surplus is recorded in Statement of Financial Performance (SFP) and credited to the asset revaluation surplus in equity. However, to the extent that it reverses a revaluation deficit of the same asset previously recognised in Statement of Financial Performance, the increase is recognised in the Statement of Financial Performance (SFP). A revaluation deficit is recognised in the Statement of Financial Performance in accordance with International Public Sector Accounting Standard (IPSAS) 45 - "Property Plant and Equipment" except to the extent that it offsets an existing surplus on the same asset recognised in the asset revaluation reserve. Accumulated depreciation as at the revaluation date is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset upon disposal, any revaluation reserve relating to the particular asset being disposed is transferred to retained earnings. An item

NATIONAL AIDS COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

for the year ended December 31, 2024.

of property, plant and equipment is derecognised upon disposal or loss when no future economic benefits are expected from its use or disposal. Any gain or loss arising on de-recognition of the asset is included in the surplus or deficit section of the statement of financial performance in the year the asset is derecognised

3.3.4 Depreciation

Depreciation, which is calculated on the straight-line basis, is provided to write off the cost less the estimated residual value of fixed assets over their estimated useful lives. The Council assesses useful lives and residual values of property, plant and equipment each year considering past experience and technological changes.

The rates that were applied per annum are as follows:

Asset Class	Useful life
Land	Infinite
Buildings	60 years
Transport equipment	5 years
Information, Computer & Telecommunication (ICT) Equipment	3 years
Furniture, Fixtures and Fittings	10 years
Office Equipment	10 years

All assets are depreciated to a maximum of 99% of the cost of the asset. The inclusion of the 1% residual was a change in estimate and it was applied prospectively.

3.3.5 Revaluation of property, plant and equipment

Revaluations are performed with sufficient regularity such that the carrying amounts do not differ materially from those that would be determined using fair values at the end of the reporting period. Any revaluation increase arising on the revaluation of property, plant and equipment is recognized in other comprehensive income, except to the extent that it reverses a revaluation decrease for the same asset previously recognized in profit and loss, in which case the increase is credited to Statement of Profit or Loss to the extent of the decrease previously expensed. A decrease in the carrying amount arising on the revaluation of such property, plant and equipment is recognized in profit and loss to the extent that it exceeds the balance, if any, held in asset revaluation reserve relating to previous revaluation of the asset. Depreciation on revalued assets is recognized in profit and loss. The revaluation surplus on land is directly transferred to accumulated fund in so far as it is sold, while the surplus on other items of property, plant and equipment is realized when the related asset is disposed.

3.4 Inventory

Inventories are assets held in the form of materials or supplies to be consumed or distributed in the rendering of services.

Inventories consist of fuel for operations, stationery items, material and food items, spare parts and consumables. They are measured at the lower of cost and net realizable value or lower of cost and

NATIONAL AIDS COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

for the year ended December 31, 2024.

current replacement cost when held for distribution or consumption in production of goods to be distributed at no or nominal charge. The cost of inventories is determined using the weighted average cost method, which includes all costs of purchase, conversion, and bringing the inventories to their present condition.

3.5 Provisions

Provisions are recognized when the Council has a legal or constructive obligation because of the past events; and is probable that an outflow of resources will be required to settle the obligation and the amount has been reliably estimated. Provisions are not recognized for future operating losses

Where there are a number of similar obligations the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. The provision is recognized even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognized as interest expense.

3.6 Financial instruments

Financial instruments are contracts that give rise to financial assets or financial liabilities. Financial assets and financial liabilities are recognized on the Council's statement of financial position when the Council becomes a party to the contractual provisions of the instrument.

Non-derivative financial instruments carried in the statement of financial position comprise cash and cash equivalents, receivables, payables and loans. These instruments are recognised and measured at amortised cost.

3.6.1 Financial Assets

3.6.1.1 Receivables

Receivables, are classified as financial assets subsequently measured at amortized cost. They have been classified in this manner because their contractual terms give rise, on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding, and the Council's business model is to collect the contractual cash flows on receivables.

3.6.1.2 Recognition and measurement

Receivables are recognized when the Council becomes a party to the contractual provisions of the receivables. They are measured, on initial recognition, at fair value plus transaction costs, if any. They are subsequently measured at amortized cost.

The amortized cost is the amount recognized on the receivable initially, minus principal repayments, plus cumulative amortization (interest) using the effective interest method of any difference between the initial amount and the maturity amount, adjusted for any loss allowance.

NATIONAL AIDS COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

for the year ended December 31, 2024.

3.6.1.3 Allowance for credit losses

The Council recognizes a loss allowance for expected credit losses ("ECL") on receivables. The amount of expected credit losses is updated at each reporting date. The Council uses the simplified method to estimate expected credit losses on receivables. The expected loss rate is based on historical loss experience, adjusted for current economic conditions. The expected loss is calculated by applying the expected loss rate to the gross carrying amount of receivables. The estimated expected credit loss rate on receivables is as follows:

Ageing	Less than 90days	More than 90 days past due	More than 120 days past due	More than 180 days past due
Estimated Expected credit loss rate	0.1%	1%	1.5%	2%

3.6.1.4 Cash and cash equivalents

Cash and cash equivalents comprise cash balances and call deposits (funds on placement) with maturities of three months or less from acquisition date that are subject to insignificant risk of changes in fair value, and are used by the Council in the management of its short-term commitments.

3.6.2 Financial liabilities

3.6.2.1 Borrowings, leases and employee benefits obligations

Borrowings, leases and employee benefits obligations are classified as financial liabilities subsequently measured at amortized cost.

3.6.2.2 Recognition and measurement

Borrowings, leases and employee benefits obligations are recognized when the Council becomes a party to the related contractual provisions. They are measured, at initial recognition, at fair value minus transaction costs, if any. They are subsequently measured at amortized cost using the effective interest method. The effective interest method is a method of calculating the amortized cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial liability, or (where appropriate) a shorter period, to the amortized cost of a financial liability.

Interest expense, calculated on the effective interest method, is included in the profit or loss under finance costs. Borrowings, leases and employee benefit obligations expose the Council to liquidity and interest rate risks.

NATIONAL AIDS COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

for the year ended December 31, 2024.

3.6.2.3 Gains or losses on subsequent measurement

Gains and losses arising from a change in the fair value of financial liabilities are recognized directly in the statement of financial performance.

3.6.2.4 Derecognition

A financial liability is derecognized when it is extinguished.

3.6.2.5 Payables

Payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. These payables are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Payables are measured initially at fair value and subsequently measured at amortized cost using the effective interest method.

3.6.5. Investment property

Properties held by the Council to earn rentals or for capital appreciation, or both are classified as Investment Properties. The Council measured its investment property at current value. The Council initially recognize investment property at fair value and is subsequently measured at the end of each reporting period, any amount of gain or loss is recognized in the statement of financial performance.

3.6.6. Transfer of Property from Property, Plant and Equipment to Investment property

Plant, Property and equipment is initially recognized at its cost, which includes all the costs of bringing it to its present condition and location, ready for productive use. Valuations are performed with sufficient frequency to ensure that the carrying amount of a revalued asset does not differ materially from its fair value. Before transfer of property, plant and equipment to investment property the fair value is determined and will be the deemed cost at the date of transfer. Any subsequent expenditure that meets the asset recognition criteria is added to the cost of the asset. The Council will revalue the investment property annually to reflect its fair value.

3.7. Related party

Related parties are related if one party has the ability to control or jointly control the other party or exercise significant influence over the other party in making financial and operating decisions. Key management personnel are also regarded as related parties. Key management personnel are those people who have authority and responsibility for planning, directing and controlling the activities of the Council directly or indirectly. Related party transactions are those where a transfer of resources or obligations between related parties occurs, regardless of whether or not a price is charged. Transactions with related parties are done at arm's length.

NATIONAL AIDS COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

for the year ended December, 31 2024

4 Property, Plant and Equipment

Inflation adjusted

	Land	Buildings	Transport equipment	Office furniture	Office equipment	Work in Progress	Information, computer and telecommunication equipment	31-Dec-24	31-Dec-23
	ZWG	ZWG	ZWG	ZWG	ZWG	ZWG	ZWG	ZWG	ZWG
Opening carrying amount	13 638 313	28 852 862	8 532 589	278 949	103 034	2 833 833	254 013	54 493 591	(121 237 679)
Gross carrying amount	13 638 313	28 852 862	8 532 589	299 055	110 630	2 833 833	303 502	54 570 784	(117 497 475)
Accumulated depreciation	-	-	-	(20 106)	(7 596)	-	(49 489)	(77 191)	(3 740 204)
Additions at cost:	-	4 730 178	20 279 306	43 187	530 715	37 694 151	303 800	72 581 337	15 391 059
Transfer to investment property	(4 365 405)	(4 887 900)	-	-	-	-	-	(9 253 305)	-
Revaluation surplus	56 193 947	96 499 811	160 224 525	10 968 228	1 553 949	-	5 077 373	330 517 833	156 708 420
Elimination of accumulated depreciation	-	(844 970)	(5 814 061)	(52 567)	(94 772)	-	(160 377)	(7 208 859)	3 066 993
Disposal carrying amount	-	-	130 376	-	-	-	-	130 376	18 287
Disposal cost	-	-	165 066	-	-	-	-	165 066	31 221
Disposal accumulated depreciation	-	-	(34 690)	-	-	-	-	(34 690)	(12 934)
Depreciation charge for the year	-	844 970	5 814 061	32 461	87 176	-	110 888	6 889 556	(763 336)
Closing carrying amount	65 466 855	125 194 950	219 059 299	31 206 155	6 404 775	25 870 419	25 614 515	498 816 968	54 493 593
Gross carrying amount	65 466 855	125 194 950	219 059 299	31 206 155	6 404 775	25 870 419	25 614 515	498 816 968	54 570 784
Accumulated depreciation	-	-	-	-	-	-	-	-	(77 191)

Historical cost

	Land	Buildings	Transport equipment	Office furniture	Office equipment	Work in Progress	Information, computer and telecommunication equipment	31-Dec-24	31-Dec-23
	ZWG	ZWG	ZWG	ZWG	ZWG	ZWG	ZWG	ZWG	ZWG
Opening carrying amount	8 215 851	17 381 242	5 140 114	168 041	62 068	1 707 128	153 020	182 334 809	949 689
Gross carrying amount	8 215 851	17 381 242	5 140 114	180 154	66 645	1 707 128	182 833	182 593 090	1 148 133
Accumulated depreciation	-	-	-	(12 112)	(4 576)	-	(29 812)	(258 281)	(198 444)
Additions at cost:	-	4 730 178	15 817 136	24 262	298 155	24 163 291	55 875	45 088 897	12 974 688
Transfer to investment property	(4 365 405)	(4 887 900)	-	-	-	-	-	(9 253 305)	-
Revaluation surplus	-	107 971 430	198 201 487	31 001 739	6 039 976	-	25 375 808	430 206 849	168 934 534
Elimination of accumulated depreciation	-	(510 477)	(3 796 687)	(31 928)	(76 366)	-	-	(4 415 458)	458 185
Disposal carrying amount	-	-	64 748	-	-	-	-	64 748	1 210
Disposal cost	-	-	99 438	-	-	-	-	99 438	6 075
Disposal accumulated depreciation	-	-	(34 690)	-	-	-	-	(34 690)	(4 865)
Depreciation charge for the year	-	510 477	3 831 377	19 816	71 790	-	68 048	4 501 508	(522 887)
Closing carrying amount	65 466 855	125 194 950	219 059 299	31 206 155	6 404 775	25 870 419	25 614 515	498 816 968	182 334 809
Gross carrying amount	65 466 855	125 194 950	219 059 299	31 206 155	6 404 775	25 870 419	25 614 515	498 816 968	182 593 090
Accumulated depreciation	-	-	-	-	-	-	-	-	(258 281)

NATIONAL AIDS COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

for the year ended December, 31 2024

5 Investment property

Inflation adjusted

	Land ZWG	Buildings ZWG	31-Dec-24 ZWG	31-Dec-23 ZWG
Opening carrying amount	-	-	-	-
Transfer from Property Plant and Equipment	4 365 405	4 887 900	9 253 305	-
Closing carrying amount	4 365 405	4 887 900	9 253 305	-

Historical cost

	Land ZWG	Buildings ZWG	31-Dec-24 ZWG	31-Dec-23 ZWG
Opening carrying amount	-	-	-	-
Transfer from Property Plant and Equipment	4 365 405	4 887 900	9 253 305	-
Closing carrying amount	4 365 405	4 887 900	9 253 305	-

NATIONAL AIDS COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
for the period ended December 31, 2024

	Inflation adjusted		Historical cost	
	31-Dec-24 ZWG	31-Dec-23 ZWG	31-Dec-24 ZWG	31-Dec-23 ZWG
6 Loans receivables	63 946 426	26 821 907	47 619 232	16 157 775
Opening balance	26 821 907	4 307 325	16 157 775	2 594 774
Additions	50 293 541	131 977 362	42 621 645	79 504 435
Repayments	(13 169 022)	(109 462 780)	(11 160 188)	(65 941 434)
	63 946 426	26 821 907	47 619 232	16 157 775
Non current portion	36 749 291	13 482 865	20 422 097	8 122 208
Current portion	27 197 135	13 339 042	27 197 135	8 035 567
7 Inventory	6 388 416	5 057 719	3 434 632	3 046 819
Information educational and communication materials	613 544	683 436	329 862	411 709
Programme materials	-	133 529	-	80 439
Building materials	-	18 098	-	10 903
Vehicle tyres	195 300	-	105 000	-
Fuel	795 867	2 536 223	427 885	1 527 845
Cleaning materials	-	332 096	-	200 058
Teas	223 020	223 395	119 903	134 575
Computer consumables	3 371 313	392 892	1 812 534	236 682
Postage materials	-	109 071	-	65 706
Staff welfare	40 295	23 361	21 664	14 073
Stationery	1 149 078	605 617	617 784	364 830
8 Prepayments	11 741 293	12 579 792	11 741 293	7 578 188
Customs duty for vehicles	-	1 693 451	-	1 020 151
2025 Regional trips	7 316 772	2 896 200	7 316 772	1 744 699
Board fees	-	38 604	-	23 255
Stands deposit	2 180 959	327 849	2 180 959	197 499
Insurance deposits	1 408 601	6 818 446	1 408 601	4 107 497
Other deposits	674 380	805 243	674 380	485 086
Rent deposit	160 581	-	160 581	-
9 Receivables	251 503 698	123 129 160	251 503 698	74 174 193
9.1 Receivables from transactions without binding arrangements	214 440 648	121 815 578	214 440 648	73 382 878
Aids Levy from ZIMRA	168 426 005	105 596 014	168 426 005	63 612 057
Zimbabwe National Network of People Living with HIV	-	21 469	-	12 933
Dot Youth	4 319	134 987	4 319	81 318
Zimbabwe Association of Church related hospitals (ZACH)	61 186	169 101	61 186	101 868
Zimbosabantu trust	7 807	84 680	7 807	51 012
Rujeko home based care	15 807	82 465	15 807	49 678
Jointed Hands	-	5 452	-	3 285
Tsungirirai	-	41 463	-	24 977
United Nations Children's Fund	-	733 662	-	441 965
United Nations Programme on HIV/AIDS)	-	122 981	-	74 085
United Nations Development Programmes	494 331	41 740	494 331	25 144
United Nations Population Fund	1 140 005	2 374 854	1 140 005	1 430 635
Global Fund	23 362 012	3 604 782	23 362 012	2 171 555
Plan International	2 283 146	2 193 493	2 283 146	1 321 382
Zimbabwe Association of Church related hospitals (ZACH)	1 868 133	6 919 301	1 868 133	4 168 254
Center for sexual health and HIV/AIDS Research Zimbabwe (CeSHHAR)	17 307 755	-	17 307 755	-
Galz	141 970	-	141 970	-
Sexual Rights Centre	339 676	-	339 676	-
Trans and Intersex Rising Zimbabwe	242 082	-	242 082	-
Students and youths working on reproductive health action team	809 056	-	809 056	-
Allowance for credit loss	(2 062 642)	(310 864)	(2 062 642)	(187 268)

NATIONAL AIDS COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

for the year ended December 31, 2024

	Inflation adjusted		Historical cost	
	31-Dec-24 ZWG	31-Dec-24 ZWG	31-Dec-24 ZWG	31-Dec-24 ZWG
9.2 Other receivables	44 437 572	1 313 582	44 437 572	791 315
Interest receivable	21 115 406	704 380	21 115 406	424 325
Non-trade debtors	7 207 198	146 024	7 207 198	87 966
Payroll receivables	15 539 414	-	15 539 414	-
Staff receivables	582 595	466 214	582 595	280 852
Allowance for credit loss	(7 041)	(3 036)	(7 041)	(1 829)

9.3 Allowance for credit losses

The Council applies simplified approach to measuring expected losses using a lifetime credit loss provision for trade and other receivables. To measure the expected credit loss on a collective basis, trade receivables and other receivables are grouped based on a similar credit risk and ageing. The expected loss rates are based on the Council's historical credit losses experienced over a three year period to the period end.

As at December 31, 2024, the lifetime expected loss provision for the trade receivables was as follows:

	Total Carrying amount	Less than 90 days			More than 180 days past due	Total Expected credit losses
		Less than 90 days past due	More than 90 days past due	More than 120 days past due		
Stage 1						
Expected loss rate		0.1%				
Carrying amount						
ZIMFA debtor	168 426 005	168 426 005				168 426
Interest receivable	2 186 391	2 186 391				2 186
Loss allowance		170 612				170 612
Stage 2						
Expected loss rate		0.5%	1.0%	1.5%	2.0%	
Carrying amount: Implementing Partners : Staff Receivables	193 120 495 49 953 056	143 388 113 47 805 823	94,137.03 240 198	18 847 157 353 335	30 791 088 1 553 700	
Non trade debtors -Telecel				242,746.00		
Total	243 073 551	191 193 936	334 335	19 200 492	32 587 534	
Loss allowance		955 970	3 343	288 007	651 751	1 899 071
Total allowance						2 069 683
Credit loss allowance for trade receivables						2 062 642
Credit loss allowance for other receivables						7 041

As at December 31, 2023, the lifetime expected loss provision for the trade receivables was as follows:

	Total Carrying amount	less than 90 days		More than 90 days past due	More than 120 days past due	More than 180 days past due	Expected credit loss
		less than 90 days past due	More than 90 days past due				
Stage 1							
Expected loss rate		0.1%	-	-	-	-	0.1%
Carrying amount:							
Trade	424 325	424 325	-	-	-	-	
Other receivable	63 612 057	63 612	-	-	-	-	63 612
Loss allowance	424 325	424	-	-	-	-	424
Stage 2							
Expected loss rate		0.5%	1.0%	1.5%	2.0%		
Carrying amount	10 238 955	3 518 660	1 018 245	3 632 207	2 069 843		
Trade receivables	9 958 089	17 593	10 182	54 483	41 397		123 656
Other receivables	280 865	1 404	-	-	-		1 404
Loss allowance		18 998	10 182	54 483	41 397		125 060
Total allowance							189 096
Credit loss allowance for trade receivables							187 268
Credit loss allowance for other receivables							1 829

NATIONAL AIDS COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

for the year ended December 31, 2024.

	Inflation adjusted		Historical cost	
	31-Dec-24 ZWG	31-Dec-23 ZWG	31-Dec-24 ZWG	31-Dec-23 ZWG
10.0 Cash and cash equivalents	380 665 832	298 440 532	380 665 832	179 783 453
10.1 Cash balance	137 028 392	62 759 341	137 028 392	37 806 832
Cash at bank	136 922 725	62 558 372	136 922 725	37 685 767
Cash on hand	105 667	57	105 667	34
Transfer in transit	-	200 911	-	121 031
10.2 Short term deposits	243 637 440	235 681 191	243 637 440	141 976 621
African Banking Corporation	41 594 760	34 848 186	41 594 760	20 992 883
Crown Bank	86 717 674	70 600 773	86 717 674	42 530 586
Agricultural Financing Corporation	42 967 479	71 122 773	42 967 479	42 845 044
People Own Savings Bank	72 357 527	59 109 459	72 357 527	35 608 108
11.0 Trade and other payables	349 803 534	625 433 686	349 803 534	376 767 280
Trade payables	290 596 902	587 373 724	290 596 902	353 839 592
Staff payables	1	-	1	-
Payroll payables	22 689 818	36 012 436	22 689 818	21 694 239
Other payables	9 706 455	2 014 938	9 706 455	1 213 818
Ministry of Health and Child Care	158 793	-	158 793	-
Jointed Hands	158	-	158	-
United Nations Children's Fund	298 854	-	298 854	-
Katwe Sisters	-	25 171	-	15 163
International Conference on acquired immune deficiency syndrome and sexually transmitted infections	-	7 416	-	4 468
United Nations Development Programmes	26 352 553	-	26 352 553	-
12 Provisions	27 041 431	20 821 147	27 041 431	12 722 516
Provision for leave pay				
13 Taxes	1 328 485 909	651 558 563	954 546 664	392 505 158
Aids levy				
14 Grants and donations	198 161 795	1 525 154	152 511 936	918 768
Mylan	-	22 228	-	13 390
Organisation for Africa first ladies for development	1 101 121	129 134	663 326	77 791
Share of International Conference on acquired immune deficiency syndrome and sexually transmitted infections (ICASA) profits	545 927	-	323 034	-
Dremit merck foundation	349 817	-	301 566	-
Dremit society for AIDS	9 762 770	-	8 416 181	-
Solidermed	-	5 140	-	3 096
Hands Of Hope	-	379	-	228
Intersex Community of Zimbabwe(ICOZ)	-	1 507	-	908
United Nations Children's Fund	2 813 933	526 016	2 813 933	316 877
United Nations Population Fund	4 369 629	309 237	2 897 232	186 287
Avenir health	-	-	-	-
United Joint Programme on HIV and AIDS	287 902	-	171 483	-
Global Fund grant to fight AIDS, Tuberculosis and Malaria	178 930 696	-	136 925 181	-
United Nations Educational, Scientific and Cultural Organization	-	531 514	-	320 189

During 2024 the Council signed a grant agreement with the Ministry of Health and Child Care under Global Fund to fight HIV, tuberculosis and Malaria Grant Cycle 7 (GC7). Under the grant Ministry of Health and Child Care is the principle recipient while National AIDS Council is the sub recipient of tuberculosis programmes. The principal recipient received money from Global fund to fight HIV, tuberculosis and malaria and disburse the funds to the Council. At the end of 2024 financial year the unutilised funds stood at ZWG 158 793.

NATIONAL AIDS COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

for the year ended December 31, 2024.

	Inflation adjusted		Historical cost	
	31-Dec-24 ZWG	31-Dec-23 ZWG	31-Dec-24 ZWG	31-Dec-23 ZWG
15 Transfers	-	50 358 699	-	30 336 566
Ministry of Finance, Economic Development and Investment Promotion	-	50 358 699	-	30 336 566

In 2023 Government of Zimbabwe hosted international conference on acquired immune deficiency syndrome and sexually transmitted infections (ICASA) in Africa. The Conference was cofunded by the Government of Zimbabwe through National AIDS Council and ICASA secretariat. During 2023 Government of Zimbabwe disbursed funds to National AIDS Council to support the event

	Inflation adjusted		Historical cost	
	31-Dec-24 ZWG	31-Dec-23 ZWG	31-Dec-24 ZWG	31-Dec-23 ZWG
16 Other revenue	721 477 685	662 821 593	458 954 101	399 290 117
Investment income	597 189 321	25 431 833	415 626 221	15 320 381
Profit on disposal of non current assets	(2 031 241)	58 488		35 234
Interest on staff loans	124 910 764	4 881 370	41 619 667	2 940 584
Exchange gain	1 408 841	631 643 715	1 708 213	380 508 262
Sundry income		806 188		485 655
17 Use of goods and services	1 169 741 881	1 206 111 450	1 003 431 647	726 573 163
17.1 HIV/AIDS programmes/interventions	780 601 736	588 234 562	700 409 605	354 358 170
Prevention programmes	202 860 402	233 161 308	151 499 281	140 458 619
Treatment, care and support	536 356 630	251 978 556	516 945 633	151 794 311
Enabling environment	41 384 704	103 094 699	31 964 691	62 105 240
17.2 Programm cordination and monitoring and evaluation	74 478 896	56 209 864	54 150 488	33 861 364
Monitoring and evaluation	50 151 285	34 599 046	37 399 348	20 842 799
Resource mobilisation	1 431 009	1 977 846	871 108	1 191 474
Planning and coordination	22 896 602	19 632 971	15 880 032	11 827 091
17.3 Global fund grant to fight aids, tuberculosis and malaria	206 796 435	470 729 252	150 257 717	283 571 839
Key population programme	85 687 749	314 099 838	63 100 467	189 216 770
Adolescence and young women	120 630 309	155 490 667	86 792 722	93 669 077
Tuberculosis	478 377	1 138 747	364 528	685 992

NATIONAL AIDS COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

for the year ended December 31, 2024.

	Inflation adjusted		Historical cost	
	31-Dec-24 ZWG	31-Dec-23 ZWG	31-Dec-24 ZWG	31-Dec-23 ZWG
17.4 Administrative Expenses	87 240 364	90 937 772	90 734 033	54 781 791
Bank charges	102 780	13 851 315	77 055	8 344 165
Security expenses	50 343	3 712 919	29 540	2 236 698
Computer expenses	23 198	661 006	14 594	398 197
Freight and postage	14 971	166 281	10 815	100 169
Provision for cash in lieu of leave	6 220 284	16 012 137	24 750 875	9 645 865
Allowance for credit loss	1 751 778	280 495	2 031 241	168 973
Depreciation of property, plant and equipment	6 889 556	1 267 138	4 749 507	763 336
Electricity and water	151 593	2 213 911	113 974	1 333 682
Printing and stationery	27 123 755	1 039 709	25 170 694	626 331
Telephone and fax	2 063 115	760 778	1 524 066	458 300
Teas and cleaning	3 180 108	791 838	2 223 841	477 011
Recruitment and selection	12 341 177	1 603 027	8 727 192	965 679
E-mail and internet	2 363 920	4 391 068	1 805 389	2 645 222
Staff development	263 453	8 527 173	205 038	5 136 851
Motor vehicle expenses	249 347	13 022 567	222 824	7 844 920
Travel and accommodation	792 918	789 578	539 327	475 650
Office accommodation	2 164 833	2 539 349	1 586 932	1 529 728
Subscriptions	12 572 128	455 583	9 897 518	274 447
Insurance	184 747	7 834 406	110 126	4 719 522
Repairs and maintenance	3 722 426	2 522 154	3 083 267	1 519 370
Staff welfare	3 386 868	3 540 825	2 662 200	2 133 027
Board fees and expenses	1 627 066	4 954 518	1 198 018	2 984 649
18 Compensation of employees	363 789 475	238 628 571	264 622 886	143 752 151
Basic salary	205 862 393	109 184 263	143 736 642	65 773 652
NSSA	3 981 367	2 360 202	3 061 112	1 421 809
Pension	25 856 253	13 075 822	18 048 834	7 877 001
Transport allowance	21 562 150	13 328 898	14 140 729	8 029 457
Housing allowance	23 104 657	12 702 432	16 026 490	7 652 067
Representation allowance	3 401 244	2 032 827	2 358 154	1 224 595
Maids allowance	131 193	1 075	92 197	648
Cash in lieu of leave	2 882 393	440 559	2 180 626	265 397
Medical aid	14 665 533	8 658 427	10 267 214	5 215 920
Acting allowance	294 315	179 548	210 449	108 161
Overtime	36 983	-	21 683	-
Bonus	50 585 978	23 727 151	46 255 969	14 293 464
Cash in lieu of medical practice	1 327 047	811 003	904 023	488 556
Other benefits	10 097 969	52 126 363	7 318 764	31 401 423

NATIONAL AIDS COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

for the year ended December 31, 2024.

19 Prior period error note

The Council did not recognize the revenue from Telecel for leasing a booster space since 2018. The 2023 accounts were restated to correct the error. The full retrospective correction of the error could not be achieved because the impracticability due to instability of the economy. The Country changed the currency and operating under hyper inflation environment. The effect of the restatement on those financial statements is summarised below.

	2023	
	Inflation adjusted (ZWG)	Historical cost (ZWG)
Increase in revenue	24 334	14 659
Increase in Retained earnings	121 666	73 293
Increase in Other receivables	146 000	87 952

20 Related party transactions

Compensation to the board of directors and key management personnel

Remuneration of executive management and key management staff of the Council comprise of an annual basic salary,

The remuneration of directors and members of key management during the year was as follows:

	Inflation adjusted		Historical cost	
	31-Dec-24 ZWG	31-Dec-23 ZWG	31-Dec-24 ZWG	31-Dec-23 ZWG
20.1 Board of directors aggregate				
Board fees and allowances	146 089	574 620	99 380	346 157
Board chairman	21 040	79 222	14 313	47 724
Vice board chairman	17 847	71 908	12 141	43 318
Board members	107 201	423 490	72 926	255 114
Other board expenses	570 623	4 379 897	388 179	2 638 492
Board chairperson	20 381	100 963	13 865	60 821
Vice board chairman	7 633	210 609	5 193	126 873
Board members	52 212	2 341 143	35 519	1 410 327
Other expenses	490 397	1 727 182	333 603	1 040 471
Total	716 712	4 954 518	487 559	2 984 649

20.2 Key management personnel

Total short term employee benefits	1 910 148	21 893 380	1 299 421	13 188 783
Loan balances to directors	4 005 592	7 018 121	4 005 592	4 227 784

20.3 During 2024 the Council signed a grant agreement with the Ministry of Health and Child Care under Global Fund to fight HIV, tuberculosis and Malaria Grant Cycle 7 (GC7). Under the grant Ministry of Health and Child Care is the principle recipient while National AIDS Council is the sub recipient of tuberculosis programmes. The principal recipient received money from Global fund

NATIONAL AIDS COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

for the year ended December 31, 2024.

	Inflation adjusted		Historical cost	
	31-Dec-24 ZWG	31-Dec-23 ZWG	31-Dec-24 ZWG	31-Dec-23 ZWG
21 Monetary gain/(loss)				
Non monetary assets	478 930 151	54 493 593	464 580 303	182 334 809
Monetary assets	712 757 981	466 029 109	693 477 003	280 619 396
Monetary liabilities (Non indexed)	(376 844 965)	(653 737 026)	(376 844 965)	(80 008 626)
	814 843 167	(133 214 324)	781 212 341	382 945 580
Equity				
Revaluation reserve	440 753 513	88 876 045	560 159 409	156 708 420
Non distributable reserve	(397 882 525)	50 704	(270 691 415)	
Accumulated fund b/f	(222 141 072)	145 689 551	(99 989 583)	280 292 276
Surplus for the year	453 032 506	(78 476 012)	591 733 930	179 638 363
Total reserves	273 762 422	156 140 288	781 212 341	616 639 059
Net monetary Loss (gain)	541 080 745	(289 354 611)	-	-

22 Pension arrangement

22.1 Old Mutual

The Council operates a defined contribution pension fund

Employees : 7.5% of pensionable salary per month

Council : 12.92% of pensionable salary per month

22.2 National Social Security Authority (NSSA)

The amount paid for NSSA contributions for the year amounted to ZWG 2 806 315, (2023: ZWG 1 421 809) and this was charged to the statement of profit or loss and other comprehensive income.

Contribution to NSSA was as follows:

Employees: 4.5% of the maximum insurable earnings per month

Council : 4.5% of the maximum insurable earnings per month

Council : 1.2% on the maximum insurable earnings -Workmen

Compensation Insurance Fund

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for the year ended December 31, 2024.

23. Budget versus actual

23.1 Grants and donations

The changes in exchange rates caused the changes.

23.2 Other revenue

Inflation caused the big variance.

23.3 Use of goods and services

Inflation caused the big variance.

23.4 Compensation of employees

Inflation caused the big variance.

24. Financial risk management

The Council is exposed to financial risk through its financial assets and financial liabilities. The most important components of financial risk are interest rate risk, foreign currency risk, credit risk and liquidity risk.

The Council's risk management policies are established to identify and analyse the risks faced by the Council, to set appropriate risk limits and controls, and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the council's activities. Derivative financial instruments are not held or issued for trading purposes.

24.1 Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Council invests in money market instruments which are subject to changes in interest rates on the local money market. The Council's policy is to adopt a non-speculative approach to managing interest rate risk and to only invest in instruments that are approved by the Board of Directors. Approved funding instruments include banker's acceptances, call loans, overdrafts, foreign loans and where appropriate, long-term loans.

24.2 Foreign currency risk

Foreign exchange risk is the risk that arises from adverse changes in foreign exchange rates and emanates from a mismatch between foreign currency inflows and outflows. At the date of the statement of financial position the carrying amounts of cash and bank balances, accounts receivables and accounts payable approximated their fair values due to the short-term maturities of these assets and liabilities.

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24.3 Credit risk

Credit risk is the risk of financial loss to the Council if a counterpart to a financial instrument fails to meet its contractual obligations. The Council is exposed to credit risk on receivables and cash and cash equivalents. Credit risk exposure arising on cash and cash equivalents is managed by the Council through dealing with well-established financial institutions. Receivables from transactions and other receivables do not contain a significant financing component, the loss allowance is determined as the lifetime expected credit losses using the simplified approach.

24.4 Liquidity risk

The Council is exposed to liquidity risk which is the risk that financial resources may not be available to meet its obligations when due. The Council's approach to managing liquidity risk is to ensure that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions without incurring unacceptable losses.

25. Subsequent event

Government of Zimbabwe was receiving funding support from the Government of United States of America to carry out HIV programmes. In 2025 the Government of United states of America withdrew its support resulting in HIV programmes under the support remained unfunded leaving HIV funding gap. In an effort to cover the gap the Council/Government of Zimbabwe is likely going to set aside some resources from AIDS levy to finance critical programmes left by the United States of America funding.

