

KNCV
TUBERCULOSIS
FOUNDATION

ANNUAL REPORT 2023



TB | PLUS



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“THANKS TO THE SUPPORT OF OUR DONORS AND PARTNERS, KNCV PARTICIPATED IN 56 PROJECTS IN WHICH WE WERE PRIVILEGED TO WORK WITH GLOBAL AND NATIONAL TB STAKEHOLDERS”

Mustapha Gidado,
Executive Director
KNCV Tuberculosis Foundation



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1. INTRODUCTION

The year 2023 witnessed significant recovery in the TB program performance with the highest number of persons with TB diagnosed and put on treatment; a moderate reversal of the damaging impact of the COVID-19 pandemic on the number of people dying or falling ill with TB; improved uptake and utilization of rapid diagnosis and utilization of shorter regimens.

Other successes recorded were the second UNHLM on TB with a new political declaration to end TB by 2030, the establishment of the Vaccine Accelerator Council by the World Health Organization (WHO), and the significant cost reductions of TB Preventive Treatment (TPT) and GeneXpert cartridges.

Unfortunately, TB is still the deadliest infectious diseases worldwide; and global crisis and the impact of climate change are worsening the drivers of the TB epidemic.

Thanks to the support of our donors and partners, KNCV participated in 56 projects in which we were privileged to work with global and national TB stakeholders to accelerate recovery efforts for all TB activities. KNCV supports the uptake and optimization of innovation (including approaches) and new tools and medicines, whilst generating and documenting additional evidence and best practices.



Mustapha Gidado,
Executive Director
KNCV Tuberculosis Foundation

As part of our knowledge management strategy KNCV is partnering, collaborating, and participating as guest faculty at a number of universities globally and creating opportunities for MSc and PhD candidates within projects. KNCV staff contributed to at least 62 abstracts at the 2023 Union Conference in Paris and published 54 peer-reviewed articles. KNCV also participates in both global and regional scientific, policy, and advocacy platforms, as well as in a number of WHO and Stop TB partnership technical working groups.

Looking ahead to 2024, we are filled with optimism and determination as we continue to strengthen and expand the KNCV national entities, support countries in advocating and putting the new UNHLM political declaration into action, and to work with our partners to accelerate the TB recovery efforts. Quality assurance and improvement, operational research, data-driven planning at the subnational level, and ensuring a framework for early uptake of innovation and new tools. None of this would have been possible without the generous support of our donors, partners, supporters, and staff. I would like to extend my deepest gratitude to each and every one of you for your staunch commitment to our cause. Your contributions have made a visible difference in the lives of countless individuals and communities around the world.



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2. KNCV AT A GLANCE

Who we are

KNCV is an international non-profit organization dedicated to the fight against tuberculosis (TB), TB related health problems and Antimicrobial Resistance (AMR).

Mission

Our mission is to end human suffering from TB through the global elimination of TB, TB related health conditions and AMR.

Vision

Our vision is to save lives and accelerate the decline of the TB epidemic through the implementation of effective, efficient, and sustainable situation specific strategies that combine patient-centeredness with epidemiological impact and government leadership.

How

KNCV is guided by its strategic plan, which aligns with global targets. Through its network, KNCV collaborates and coordinates with national and international, public and private, partners, and works with National TB Programs and Health Ministries/Departments to strengthen national health care systems.



3 Diseases

- TB and TB related health problems
- AMR
- Pandemics



3 Sources of Inspiration:

- Engagement with affected communities, putting people first
- Global movement for social justice and collaboration
- Role of technology and the digital environment



What? - 3 Strategic Approaches:

- Evidence generation
- Policy development and strategic planning
- The development of supportive systems



How? - 3 Implementation Approaches:

- Research
- Technical assistance
- Capacity building



KNCV Global with branch offices

in Ethiopia, Kazakhstan, Nigeria, Tanzania, Vietnam and Philippines.

Affiliated national entities in Indonesia, Nigeria, Kenya, Kyrgyzstan and Tajikistan.

> 56 ongoing research projects





3. KNCV 120 YEARS

In 2023 KNCV celebrated its 120th anniversary. To commemorate this anniversary and to profile our ongoing work in the fight against TB, KNCV held two events in 2023: The first event was held in the Netherlands and the second at the Union World Conference on Lung Health 2023 in Paris, France.

Celebrating KNCV's Rich Heritage and Bright Future in the Netherlands

The Dutch event was held in the Naturalis Museum in Leiden on November 6, 2023. This event brought together a variety of people and organizations who share one goal: A world free of TB. The theme of the afternoon was 'Rich Heritage, Bright Future', symbolizing everything that KNCV has achieved in the past 120 years, and the promising route ahead of us in the near future.

After a kick-off by Mustapha Gidado, Executive Director of KNCV, the floor was given to Her Royal Highness Princess Margriet of the Netherlands, patroness of KNCV: "I am honored and grateful to be in your presence today to celebrate an extraordinary milestone... Over the past century we have witnessed remarkable progress in the fight against tuberculosis... Your collective practicality has a fundamental impact on global health care."

Eliud Wandwalo, Head of TB at the Global Fund to Fight AIDS, Tuberculosis and Malaria, spoke about his important personal and professional relationship with KNCV. "I'd like to thank the government of the Netherlands, KNCV's colleagues and friends for the huge support you have been providing to end tuberculosis." Tereza Kasaeva, Director of the WHO Global TB Program, expressed her gratitude to KNCV: "It's a great pleasure to be here today, and joining you on this remarkable day, celebrating your 120th anniversary, and to represent WHO together with my colleague Askar Yedilbayev [who himself held a powerful presentation on

the TB situation in Europe and the impact of the Ukraine war]. We are all extremely proud of our collaboration."

Anne Kuik, Member of the Dutch Parliament and the driving force behind the Dutch Global Health Strategy, also spoke and inspired us with her passion to end TB in the Netherlands and beyond.

In his closing speech, Mustapha Gidado demanded a pledge from all attendees of the meeting and beyond: "I would like to call on all of us today that together we can end TB. Therefore I call for one: Your absolute action... In one way or another, by leaving this room, you have pledged to take action in ending TB by 2030. two: You have pledged to dedicate your time and your resources to ending TB. And three: You BELIEVE that ending TB by 2030 is doable and is possible. The time for action is now. And together, we can end TB."

Celebrating 120 years' experience as inspiration for the future in Paris

The second event to celebrate KNCV' 120th anniversary was held during the Union World Conference on Long Health 2023 in Paris, France on 17 November 2023. KNCV organized the satellite session 'Transforming evidence into practice – celebrating 120 years' experience as inspiration for the future'. The session was based on KNCV's experience gained in diverse and changing settings through the 120 years of KNCV's existence.

The satellite session was fully packed with people filling the lecture theatre and even the stairs. Five speakers outlined the past, present and future of KNCV. It was followed by a panel discussion in which the executive directors of KNCV affiliate and branch offices from Asia and Africa, discussed the way forward to end TB. After the satellite session, the KNCV's 120 years event was celebrated in a more informal way with music, dance and speeches.



Middle left, from left to right: Askar Yedilbayev, TB Unit Lead at WHO Regional Office for Europe, Tereza Kasaeva, Director of the WHO Global TB program and Agnes Gebhard, Technical Director of KNCV are voting during 'Gauging the urgency'. Middle right: Mustapha Gidado during his presentation in Paris. Under left: panel discussion in Leiden with from left to right: moderator Esther van Rijswijk, Mustapha Gidado, Tereza Kasaeva, Eliud Wandwalo, Head of TB at the Global Fund to Fight AIDS, Tuberculosis & Malaria and Askar Yedilbayev. Under right: KNCV celebrates its 120th anniversary in Paris.

4. GLOBAL CONTEXT

Despite global challenges, 2023 was a year of opportunity and renewed hope that ending TB by 2023 is feasible. Multistakeholder hearings were held on 8 May 2023 in preparation for the second UNHLM on TB in September 2023. The UNHLM on TB was part of 2023's trilogy of UNHLMs including Universal Health Coverage (UHC), TB, and Pandemic Prevention,

Preparedness, and Response (PPPR). The UNHLM on TB presented a chance to position TB investment within the realms of UHC and PPPR. However, prioritizing TB and ensuring coordination among State actors remained challenging. The high-level indicators outlined in the UNHLM on TB political declaration for delivery by end of 2027, included:

Indicator	Global Target
TB Treatment coverage	90% by 2027
Coverage of TB preventive treatment for priority (household contacts of people with TB; people living with HIV)	90% by 2027
Coverage of rapid diagnostic testing for TB	100% by 2027
Coverage of health and social benefits for people with TB	100% by 2027
Availability of new TB vaccines that are safe and effective	Roll out initiated, preferably within 5 years
Annual funding for universal access to quality prevention diagnosis, treatment and care for TB	US\$22 billion by 2027, US\$ 35 billion by 2030
Annual funding for TB research	US\$ 5 billion by 2027

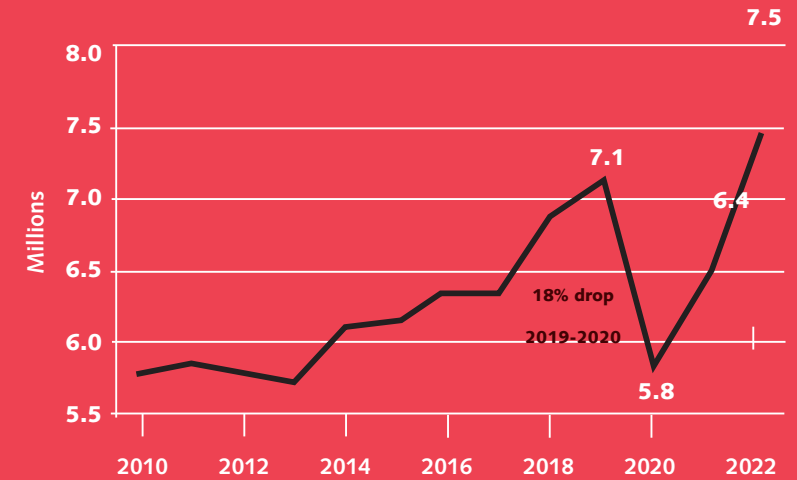
The UNHLM on TB set global targets for TB diagnosis and treatment to be achieved by the end of 2027. These targets include:

These targets were subsequently disaggregated by country with the support of the Stop TB partnership. Further achievements during the 2nd UNHLM on TB included: heightened financial commitment from USAID; securing a 30% cost reduction for short

TB preventive treatment; a 20% cost reduction for GeneXpert cartridges; and establishing the WHO Vaccine Accelerator Council.

The WHO Global TB Report 2023 showed a recovery in the number of persons diagnosed and treated for TB. It also showed a moderate reversal of the damaging impact of the COVID-19 pandemic on the number of people dying or falling ill with TB.

Figure 1: Global trend in case notifications of people newly diagnosed with TB, 2010–2022 (source WHO Global TB report 2023).



Unfortunately, TB is again the world's deadliest infectious disease. Despite recorded successes, significant challenges remain:

1. More than 3 million persons with TB go undiagnosed or not-reported, especially children.
2. Only 47% of people with pulmonary TB are tested with WHO recommended rapid molecular diagnostics.
3. A Treatment Success Rate of only 63% among people with drug-resistant TB (DR-TB).
4. TB Preventive Treatment coverage just about 50% and <10% among children under 5 years.
5. At least 50% of persons affected by TB faced catastrophic costs.
6. 50% funding gap for both TB services and research. The factors driving the TB epidemic and hindering success comprise a complex interplay of global crises,

armed conflicts, the impacts of climate change and disasters, economic decline, increasing hunger and poverty levels, and overstretched, fragile, health systems.

Working closely alongside donors and partners, KNCV is committed to supporting the implementation of the UNHLM on TB political declaration at the country level. Our collaborative efforts will focus on providing strategic support to Health Ministries/Departments, National TB Programs, and national TB stakeholders. This support will span crucial areas such as enhancing quality assurance and improvement, conducting operational research, fostering data-driven planning at sub-national levels, introducing and fortifying innovations and shorter regimens, and facilitating effective knowledge sharing and the adoption of global policies within individual countries.



5. KNCV'S TECHNICAL ROLE

Introduction

Ten Innovation Pathways lie at the heart of KNCV's strategic direction. These innovation pathways are designed to support the development and implementation of country driven, efficient, and sustainable solutions towards a TB free future. KNCV's innovation pathways focus on either 'systems' or 'services':

- Systems focused pathways support the development of strong, effective, people-centered systems enabling countries to End TB and related health problems.
- Services focused pathways support the development

of services to ensure that all adults, children, and adolescents have indiscriminate access to people-centered TB prevention, diagnosis, treatment, and care. All pathways focus on evidence based, people-centered approaches along the care pathway and are committed to follow the innovation path from design/development, to demonstration, and scale-up, ensuring evidence generation, development of supportive systems, and policy development for enhanced strategic planning and programming along the way (Figure 2).

Innovation as central theme of KNCV

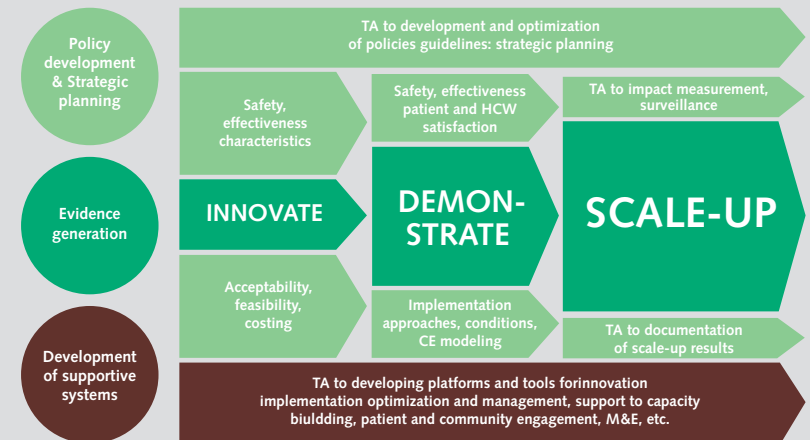


Figure 2: Innovation as central theme of KNCV - showing the stages of innovation (design & development, demonstration projects, and scale-up) and the KNCV implementation strategies applied in each of these stages. Abbreviations: Technical Assistance (TA), and Monitoring and Evaluation (M&E).

KNCV's Technical role

Post TB lung health emerged as a new area of demand in 2023. As such, Post TB lung health was included as a 6th 'services' focused innovation pathway: Increasing KNCV's innovation pathways to 10 in 2023 (up from 9 in 2022). The innovation pathways and expected outcomes are:

I. Increasing the sustainability and resilience of people-centered health systems:

- Improving existing, and the development of new methodologies for epidemiological measurements and models for optimized programming towards ending TB and related health conditions.
- Strengthening health systems and multi-sectorial solutions along the patient pathway, including integrated disease surveillance.
- Reducing the stigma of TB and related health conditions.
- Development of electronic information systems and digital health solutions: Including integrated disease surveillance systems.

Progress along these pathways will lead to:

- Improved scientific methods and models for programming to end TB.
- Stronger health systems and data driven planning.
- Zero TB related stigma.
- Optimized digital health solutions for individuals and programs.

II. Development and optimization of people-centered TB services:

- Building system-readiness for the deployment of new or improved TB vaccines.
- Improving early management of TB.
- Early identification of all patients with all forms of TB in all age groups and vulnerable or at-risk populations, with community ownership.
- Innovation and optimization of diagnostic technologies and strategies: Especially the use of multi-disease testing platforms.
- Improving people-centered treatment of active TB, including drug-resistant TB and TB related health conditions.
- Improving post-TB health and care.

Progress along these pathways will lead to:

- Availability of TB vaccine access strategies.
- Access to TB services for all and community ownership of TB service delivery models.
- Access to short, effective, and safe TB prevention.
- Access to a rapid diagnosis of all forms of TB and related diseases, regardless of where people seek care.
- Access to short, safe, and effective treatment for all forms of TB, TB infection, post TB care and comorbidities, close to people's home.
- Access to people-centered post-TB health care and support.

KNCV implemented activities through 56 projects of different sizes in over 20 countries in 2023. KNCV applied a mix of our three implementation approaches (the development of evidence, policies and strategic plans, and supporting systems globally) in each project. KNCV and our partners made important progress in each KNCV's innovation pathways in 2023. The nine innovation pathways and the number of projects that KNCV worked on per pathway are set out in Figure 3. KNCV participated in additional stigma reduction and vaccine preparedness projects in 2023 (compared to 2022).

KNCV's projects also significantly contributed to projects that cut across multiple target areas and infectious diseases: 41% of projects contributed to Antimicrobial

Resistance stewardship, 34% to TB in children and adolescents, 23% to dual TB/HIV infections, 14% to dual TB/Diabetes Mellitus infections, and 66% of projects engaged directly in capacity building. COVID-19, which cuts across multiple innovative pathways (and was a component in 16% of KNCV's projects contributed), has been developed into a broader pandemic preparedness approach as part of the prevention focus area; this will be implemented in 2024.

Lastly, KNCV successfully completed its' second three-year collaboration with World Health Organization (WHO) in 2023. KNCV contributed as a non-state actor to the realization of WHO's strategic objectives. Approval have been granted for a new collaboration between KNCV and WHO, for the period 2024 – 2026.

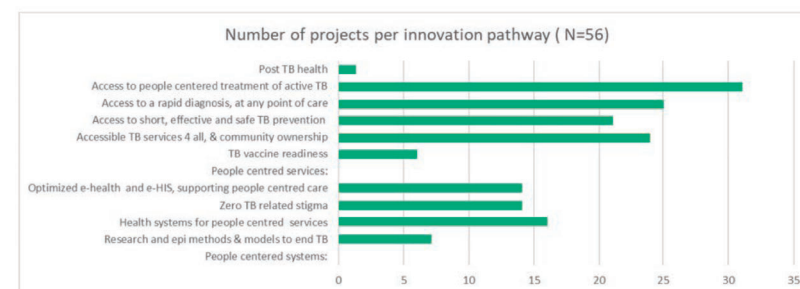


Figure 3: The number of projects directly contributing to driving developments along the KNCV innovation pathways.

Progress along innovation pathways through project implementation in 2023

For each innovation pathway a short narrative describes the main achievements during project implementation in 25 countries, taking innovations from conceptualization through proof of concept, demonstration and scale-up (shades of increasingly darker green) and WHO endorsement (yellow).

Increasing sustainability and resilience of people-centered health systems

A. Improving existing, and the development of new methodologies for epidemiological measurements and models for optimized programming towards ending TB and related health conditions

KNCV strengthened country level TB modeling capacity in 2023. Under KNCV's technical leadership, gender parameters were introduced in the EndTB model (formerly TBVax model), enabling countries to perform gender disaggregated TB modeling. Other

model extensions added in the updated version of the EndTB model included: drug resistant TB variants, the application of diagnostic tests and follow-up treatment, and TB preventive treatment (TPT). The potential use of the EndTB model for predicting the impact of climate change on TB was explored and new concept notes were developed to stimulate global and country level discussions on the subject.

While working on the EndTB model updates, KNCV provided direct support to Namibia, Ethiopia, and Viet Nam for the TIME Impact TB model. The use of the TIME Impact model enhanced the quality of Namibia, Ethiopia, and Viet Nam's national strategic plan (NSP) and Global Fund applications. KNCV also contributed to the global modeling learning network: Participating in TB MAC meetings and WHO convened events. KNCV also conducted field tests in Ethiopia for the pilot of the integrated health tool (IHT). Following the official release of the tool in July 2023, KNCV, in collaboration with WHO, provided training for in-country staff and partners

Focus area	KNCV's innovation pathways	Objectives
Increasing the sustainability and resilience of people-centered health systems	<p>A. Improving and developing improved methodologies for epidemiological measurements and models for optimized programming towards ending TB and related health conditions.</p> <p>B. Strengthening health systems and multi-sectorial solutions along the patient pathway, including integrated disease surveillance.</p> <p>C. Reducing the stigma of TB and related health conditions.</p> <p>D. Development of electronic information systems and digital health solutions: Including integrated disease surveillance systems.</p>	<ul style="list-style-type: none"> Improved scientific methods and models for programming to end TB. Stronger health systems and data driven planning. Zero TB related stigma. Optimized digital health solutions for individuals and programs.
Development and optimization of people-centered TB services	<p>E. Building system-readiness for the deployment of new or improved TB vaccines.</p> <p>F. Improving early management of TB.</p> <p>G. Early identification of all patients with all forms of TB in all age groups and vulnerable or at-risk populations, with community ownership.</p> <p>H. Innovation and optimization of diagnostic technologies and strategies: Especially the use of multi-disease testing platforms.</p> <p>I. Improving people-centered treatment of active TB, including drug-resistant TB and TB related health conditions.</p> <p>J. Improving post-TB health and care.</p>	<ul style="list-style-type: none"> Availability of TB vaccine access strategies. Access to TB services for all and community ownership of TB service delivery models. Access to short, effective, and safe TB prevention. Access to a rapid diagnosis of all forms of TB and related diseases, regardless of where people seek care. Access to short, safe, and effective treatment for all forms of TB, TB infection, post TB care and comorbidities, close to people's home. Access to people-centered post-TB health care and support.



in Eswatini and technical support for scenario analysis and costing of their NSP. KNCV also provided continuous feedback to WHO and Avenir Health (the developer of the tool) to further address observed issues during the IHT utilization.

KNCV re-initiated discussions on the use of the SubSET tool to support sub-national TB burden estimates. Scoping meetings were held with partners and countries (Tanzania and Indonesia) that previously applied this tool. A training module on sub-national planning was developed to ensure synergistic use of the available tools

and guidance. KNCV, working in collaboration with academic and research networks, improved existing research methods and tools and supported their scale-up. One notable improvement was the development of the REFINE1 criteria and associated templates for identifying good research questions by individual researchers. This included the development of templates for prioritizing research questions at the organizational level. The REFINE criteria and its templates are now included in the training package for an early-stage investigators program as part of the SMART4TB project.

A. NTPs apply improved methods and user-friendly tools to develop valid TB burden estimates and to optimize their TB response	2020	2021	2022	2023
Improved tools for TB prevalence surveys	Proof of concept	Demonstration	Demonstration WHO endorsed	Scale-up
Tools for subnational disease burden estimates	Demonstration	Demonstration	Demonstration	Demonstration
Determine methodology to estimate the burden of post-TB disabilities				Conceptualization
Development of novel, user friendly modeling approaches			Demonstration	Demonstration

B. Strengthening health systems and multi-sectorial solutions along the patient pathway, including integrated disease surveillance

KNCV, in collaboration with WHO and the Global Fund, supported the implementation of the People-Centered Framework (PCF) in six countries (Ethiopia, Nigeria, Rwanda, Namibia, Eswatini, and Lesotho) in 2023. The PCF approach was utilized for revision and development of the countries NSPs and subsequent Global Fund funding applications. KNCV also assisted countries, including Vietnam and Ethiopia, in the consolidation of the epidemiological, health systems, and patient data with the help of a purpose-built PCF dashboard linked to the national DHIS-2 Digital Health Information System. The PCF dashboard assists the countries by facilitating, and streamlining their epidemiological program reviews. KNCV also offered technical support to integrate the DHIS-2 and the PCF dashboards in Eswatini, Nigeria, Rwanda, and Zambia. The DHIS-2/ PCF integration

initiative and subsequent utilization of its data analysis output for routine program monitoring has generated international interest and is poised to be introduced in more countries. KNCV's e-learning platform was used to orient users on the availability of the PCF tools for supporting national strategic planning. The KNCV team also provided support for countries generating evidence on the feasibility and acceptability of COVID-19 self-testing. KNCV's support included enabling supportive systems, providing technical assistance in the design and conduct of assessments, and integrating digital support systems within the DHIS-2 platform. Lastly, KNCV, working through various technical networks, has actively contributed to the global deliberations on combatting the growing threat of AMR. KNCV's work in the AMR field also included an updated systematic review on lessons from TB programs to inform AMR programming.

B. Stronger health systems, applying data driven approaches to planning and evidence based services delivery for TB and related health problems	2020	2021	2022	2023
PCF framework approach	Proof of concept	Demonstration WHO endorsed	Scale-up	Scale-up
PCF dashboard	Conceptualization	Proof of concept	Demonstration	Scale-up
COVID-19 self testing, linkage to care and therapeutics		Conceptualization	Demonstration	Demonstration
AMR stewardship - evidence generation on effective approaches		Conceptualization	Conceptualization	Conceptualization

C. Reducing the stigma of TB and related health conditions – “Zero TB Stigma”

The KNCV innovation pathway dedicated to stigma reduction is split into three subcategories:

1. stigma reduction tools and approaches (relevant for persons with TB, healthcare providers, and communities at large);
2. stigma measurement and assessment (including measuring the impact and prevalence of stigma in specific contexts, and the assessment of the impact and effectiveness of interventions); and
3. advocacy and strategic planning tools.

KNCV's approach to stigma reduction is to adapt interventions to align these with the needs of the respective local context. Such local context is identified through a baseline measurement of stigma prevalence and drivers. This approach delivers interventions that are:

1. relevant and fine-tuned: directly targeting the local/cultural drivers and facilitators of stigma; and
2. holistic: targeting the various levels (such as amongst persons with TB, healthcare providers, and/or within communities) where stigma is prevalent.

An adapted Allies Approach, targeting healthcare providers, was finalized during 2023. This approach can now be adopted by country TB programs and tailored to their country context and needs. This adapted Allies Approach can also potentially be integrated into healthcare training curriculums for students or for continuous professional development (CPD) points.

The Allies Approach consists of two modules:

1. an e-learning module on theory surrounding stigma and stigma reduction; and
2. a discussion guide for peer-groups.

To assess the acceptability and feasibility of the adapted Allies Approach as a stigma reduction intervention KNCV encouraged healthcare professionals from diverse countries, healthcare settings, and healthcare provision roles to enroll for the course. The analysis of data from the original Allies Approach interventions conducted in Kazakhstan and Malawi are currently underway. We are also analyzing the data from the roll out of the adapted Allies Approach. Additionally, to explore

participants' experiences with the intervention, a qualitative study is currently being developed.

The Photovoices methodology has also been used as a stigma reduction intervention specifically to empower, and mobilize, people affected by TB to tell the story of their journey through the medium of photography. Through Photovoices, people affected by TB can document their experience of TB care and treatment: Providing insights not always visible to the external world and reflecting on an individual's perspectives and concerns. We are currently investigating the potential to use of Photovoices as a broader community level communication tool to address stigma and other barriers to health seeking behaviours. Persons with TB participating in the Photovoices course would be empowered as change agents for advocacy: Publicising their photographs, and the related back-story, in local policy briefs, documentaries, exhibitions, news articles, and through their social media accounts. The goal is to achieve advocacy for policy change driven by lived experience. Through this advocacy KNCV is seeking to improve the quality of life, dispel myths and fears about TB, and to encourage people affected by TB to seek treatment.

KNCV conducted a nationwide baseline stigma assessment in Vietnam in 2023. The assessment, based on the Stop TB Partnership's stigma assessment handbook (co-developed by KNCV), was a mixed-methods survey exploring the anticipated, internalized, and enacted stigma experiences of people affected by TB. The results from this assessment provide a reference point for future stigma research and interventions.

There are currently a different of different stigma assessment tools in use, however, there are no clear standards for their application. We are, therefore, developing a standardized set of indicators, based on the KNCV stigma measurement guide, that can accurately and effectively measure the impact of stigma reduction interventions. Currently, this effort is in the conceptualization phase, requiring additional work to identify ways to standardize these indicators effectively across the different contexts in which stigma is encountered.

KNCV'S APPROACH TO STIGMA REDUCTION IS TO ADAPT INTERVENTIONS TO ALIGN THESE WITH THE NEEDS OF THE RESPECTIVE LOCAL CONTEXT

KNCV's Technical role

C. NTPs apply proven effective tools to reduce TB related stigma in health facilities, patients and communities.	2020	2021	2022	2023
Tools and Approaches for Stigma Reduction: <i>The Inside Out (Persons with TB)</i>	Proof of concept	Proof of concept	Proof of concept	Proof of concept
<i>PhotoVoices (Persons with TB)</i>	Proof of concept	Proof of concept	Proof of concept	Proof of concept
<i>Allies Approach (Health Care Providers)</i>	Proof of concept	Proof of concept	Demonstration	Demonstration
<i>PhotoVoices for communities</i>				Conceptualization
Measurement of Impact and prevalence of stigma			Proof of concept	Demonstration
Measurement of Impact of interventions				Conceptualization
Advocacy and Strategic Planning for Stigma Reduction				Demonstration

D. Development of electronic information systems and digital health solutions: Including integrated disease surveillance systems

Digital Adherence Technologies (DATs)

The Unitaid supported ASCENT project aims to help people affected by TB in Ethiopia, Philippines, South Africa, Tanzania and Ukraine succeed in their TB treatment using DATs. KNCV completed the demonstration and scale-up phases of the ASCENT project in 2023, with over 20,000 patients enrolled in TB treatment with support of DATs. KNCV shared evidence of the effectiveness, feasibility, and acceptability of the DATs used on the ASCENT project in several symposia and presentations at the Union World Conference on Lung Health 2023 in Paris, France in October 2023. As part of the global DAT Task Force, KNCV provided in-country technical assistance and capacity building for planning, demonstration and implementing DAT enabled interventions in Eswatini, Kenya, Somalia and Uganda. KNCV also developed:

1. an Application Programming Interface (API) for direct integration and standardized use of smart pillbox data within existing in-country supportive systems and patient management systems: and
2. a DAT application that can be mapped with every disease program within DHIS2 (the world's largest health information management system used for (sub-)national disease surveillance of TB in 44 countries). The DAT application has directly used data from the smart pillboxes through the DHIS2 application programming interface (API).

For the Unite4TB project, KNCV supports the use of smart pillboxes within clinical trials for evidence generation on new regimen for TB treatment. KNCV has facilitated the setup of the supportive systems,

the Aardex platform, a platform customized for use within clinical trials, in combination with Wisepill's smart pillboxes. The first patients for the clinical trial were enrolled using a smart pillbox in December 2023. Supportive tools for health system strengthening: In 2023 KNCV continued its support of countries through various digital tools contributing to strengthening of the health system and supportive systems. The PCF project continued the development and country implementation of three different digital tools to support country health program planning and data analysis along the patient pathway (PPA Wizard, IHT, DHIS2 Dashboard). A key component of this work is building the framework and supportive system for countries to link their national TB data with analytics dashboards developed in the DHIS2 health management platform. Since the start of the PCF project in 2021, KNCV has provided technical assistance and worked with countries to develop and integrate this dashboard into their own national systems. KNCV also created an alternative cloud-based platform for countries to already utilize the analysis features without requiring full systems integration.

Leveraging information technology to fight COVID-19:

Over the past year, KNCV has continued its support of digital supportive and communication systems to strengthen COVID-19 response in several countries. In line with a focus on contributing to strengthen the DHIS2 system for health management, KNCV has provided technical assistance to the Ethiopia MoH to integrate the WHO-recommended ACT-Accelerator data model into the national DHIS2 instance, enabling improved collection of COVID-19 test results and AgRDT (antigen rapid detection test) kit details. To ensure effective implementation of these supportive system improvements, KNCV also collaborated with country partners to develop two eLearning courses on data reporting of case management specific to

1. The Access to COVID-19 Tools (ACT) Accelerator, is a groundbreaking global collaboration to accelerate development, production, and equitable access to COVID-19 tests, treatments, and vaccines.



KNCV's Technical role

the COVID-19 response. These are the first e-courses to be featured in the Ethiopia MoH's national capacity building system. In Mozambique, KNCV and partners provided technical assistance to design, implement, and assess a mobile DHIS2 "Tracker" tool customized to facilitate bi-directional screening of TB and COVID-19, ensuring that clients testing positive can be efficiently reached and followed up.

On the telecommunications side of things, KNCV enhanced both IVR (interactive voice response) hotlines and WhatsApp chat lines in Ethiopia and South Africa (respectively) to assist clients in disease education, linking to screening resources, and connection to health services in cases of positive tests. Working with local technology partners in the Philippines, KNCV also provided telecommunications consultancy services to clients via an MoH-accredited smartphone app, ensuring that even in a community roll out model, clients using self-tests received support and linkage to care.

Digital technology within diagnostics: The Dream Fund project has been the main driver for the development of the MinION digital tool approach within KNCV's TB work in 2023. This portable, real-time DNA sequencing tool is a key part of KNCV's innovative diagnostic work over the past year. In addition to the sequencing side, KNCV has also made progress in refining the approach for bioinformatics and the IT infrastructure for MinION implementations, and these discussions will be built on in the coming year to develop deeper understanding and strategic approaches across digital diagnostic tools. We continued with the concept development and business case refinement for the mobile ECG tool in 2023, considering its application in various use cases scenarios and exploratory discussions with potential country and vendor partners. Lesson learned from the SMT project "Decentralized ECG in ambulatory settings in Kazakhstan" has been disseminated through the International Journal of Tuberculosis and Lung Disease. The manuscript is accepted for publication in a forthcoming issue of the IJTLD/ IJTLD Open. Further progress will be dependent on future funding, and the possibility of a demonstration implementation inclusion if larger relevant projects become available.

Artificial Intelligence (AI) is an upcoming technology with the potential to change the health sector drastically for the better. KNCV's Digital Health Solutions Team is eager to conceptualize the use of AI within high-

income, low TB prevalence settings as well as low- and middle-income countries with high TB prevalence. We are conceptualizing how and where AI can be of use, considering the safety and accuracy of this technology. Two project proposals were developed in 2023 on the demonstration of AI, of which one has been granted early 2024, where we will demonstrate the use case of an AI-powered chatbot to improve knowledge of TB amongst relevant populations in the Netherlands. Informing organizational IT approaches: KNCV's digital health solutions consultants have a role in supporting and informing the organization in the use of IT and supportive systems within our organization and within our projects. DHS consultants are part of KNCV's Knowledge Management Task Force, support the use and maintenance of KNCV's redcap platform for (study) data collection and KNCV's webinar approach.

Development and optimization of people centered TB services

E. Building system-readiness for the deployment of new or improved TB vaccines

As part of the SMART4TB project, KNCV conducted a scoping review: "Mapping the existing body of knowledge on new and repurposed TB vaccine implementation". The results of this scoping review were presented during the World Lung Health Conference 2023 and the article is currently available as preprint on MedRxiv. Also as part of the SMART4TB project, KNCV collected information on past, current, and future TB vaccine readiness projects and knowledge gaps among TB vaccine experts. This information is being used to create a TB vaccine readiness repository that will launch online in 2024.

KNCV also contributed to knowledge on the Bacillus Calmette-Guérin (BCG) TB vaccination. One meta-analysis reviewed the association between BCG and TB infection (TBI), to be published in 2024. Another meta-analysis assessed if, and how, the efficacy of BCG vaccination in preventing TB infection can be used to predict the efficacy of the BCG vaccination in preventing TB disease. KNCV was also involved in a survey and hosting a workshop to identify knowledge gaps and data needs necessary for effective implementation of a new or repurposed TB vaccine were identified among high TB, TB/HIV, or multidrug-resistant (MDR) / rifampicin-resistant TB (MDR/RR-TB) burden countries.

Adherence Support Coalition to End TB (ASCENT) project



Funded by: Unitaid

Project period: 2019-2023

Implementation of Digital Adherence Technologies (DATs) to support patients taking their TB treatment at home.

The ASCENT project, led by KNCV, facilitated country adoption and uptake of DATs, and evaluated the effectiveness, acceptability, feasibility of these digital tools to generate evidence for their optimal use and future scale up. DATs are digital tools that utilize mobile phone, computer web-based and/or electronic sensor technology to support the capture of detailed, daily, user-specific adherence information.

DATs support adherence, and reduce the burden of TB treatment, for TB patients. Instead of daily visits to the TB clinic for Directly Observed Therapy, utilizing DATs, TB patients can take their treatment at home with virtual on-distance support. These technologies decrease the costs for patients and empower them to continue their daily life, while receiving support from healthcare workers as needed.

The project targeted DATs to support TB treatment for patients in five pilot countries: Ethiopia, the Philippines, South Africa, Tanzania, and Ukraine. The project involved more than 20,000 people living with TB, 260 health facilities and more than 1,000 providers were trained across five different countries in three continents.

The ASCENT project showed that the need for digital tools to support TB treatment is significant. Many countries are planning to continue to use the DATs as part of their regular program support for TB patients. This is a tremendous achievement on its own, and a huge step forward for the adoption of DATs to support and empower patients around the world!

<http://www.digitaladherence.org>

KNCV SUPPORTED ENGAGEMENT AND CAPACITY BUILDING FOR HIV SUPPORT GROUPS IN TB CARE IN MALAWI

1) Country level availability of people centered TB vaccine access strategies	2020	2021	2022	2023
Assessment tool for countries' TB vaccine preparedness	Conceptualization	Proof of concept	Proof of concept	Demonstration
Systematic review on role BCG re prevention of infection and/or disease				Review ongoing
Scoping review for new and repurposed TB vaccine implementation				Preprint

F. Improving early management of TB

Systematic screening for TB disease and management of TB infection KNCV undertook a number of TPT projects in 2023:

- As part of the Unitaid-funded IMPAACT4TB project, KNCV is contributing to a new demonstration study in Indonesia. This study is comparing the treatment outcomes and safety of a one-month and a three-month TPT regimen among HIV-negative contacts of people with TB.
- KNCV is undertaking a programmatic assessment of 3HP TPT regimen delivery in Ethiopia, to generate critical knowledge to improve TPT uptake, implementation and outcomes. This study is being carried out as part of the Opt4TPT study, among a cohort of People Living with HIV (PLHIV).
- In Ethiopia, KNCV, in collaboration with Johns Hopkins University and the Aurum Institute, demonstrated a community-based TPT model : Which resulted increased identification and TPT treatment rate of child contacts of people with TB.
- With Global Fund funding, KNCV provided technical assistance to strengthen TPT and introduction of shorter TPT regimens in Ethiopia (also with ETBE USAID funding), Nigeria, Tanzania, and Zambia. This short-term project provided an opportunity for scale-up in countries beyond the IMPAACT4TB demonstration countries.
- In Malawi, KNCV demonstrated that making the prescription of TPT the default option for PLHIV on anti-retroviral therapy (ART) care is feasible and acceptable. The results of this study have been

published.

- KNCV is planning a demonstration study paired with a feasibility and acceptability study for a new child friendly formulation of 3HP .

Alongside this work, KNCV supported engagement and capacity building for HIV support groups in TB care in Malawi. In collaboration with Lund University, KNCV completed a cluster-randomized trial on the effectiveness of utilizing mobile text reminders to improve adherence to antiretroviral therapy. Adolescents in the intervention arm had significantly better adherence than those in the standard of care arm. The trial results will be submitted for publication.

In Vietnam, KNCV assessed TB case finding against the background of the ongoing COVID-19 pandemic. This assessment focused on case finding of TB in children and learning lessons for future expansion of successful practices. Publications on the recent Vietnam TB prevalence survey and the 2007 national tuberculosis survey (Nguyen ao, BMC Infect Dis. 2022;22(1):506) and (Nguyen et al, Clin Inf Dis, accepted for publication) have contributed to the development of effective community screening algorithms.

With KNCV support, enrolment continued in the Triage Test for All Oral DR-TB regimen (TriAD) study, combining Xpert Ultra testing with the Xpert XDR test as a reflex test in Ethiopia for rapid allocation of effective treatment for drug-resistant forms of TB. KNCV is leading the feasibility and acceptability study regarding this triage approach.

2a. People have access to short, effective and safe TB preventive treatment, tailored to their needs	2020	2021	2022	2023
Use of 3 month once weekly treatment regimen 3HP	Demonstration	Demonstration WHO endorsed	Scale-up	Scale-up
Use of 1 month daily treatment regimen 1 HP		Demonstration WHO endorsed	Demonstration	Demonstration
Health system integrated and community-based TPT delivery				Demonstration

KNCV's Technical role

G. Early identification of all patients with all forms of TB in all age groups and vulnerable or at-risk populations, with community ownership

Early identification of people with TB

As part of the USAID funded Development Aid from the People for the People (DAPP) TB LON-2 project KNCV provided technical assistance and mentorship in three districts in Malawi (Machinga, Mangochi & Mulanje), KNCV's technical assistance included supporting implementation of the Finding TB cases Actively, Separating safely, and Treating effectively (FAST) approach. This approach is designed to reduce TB transmission through the early identification, diagnosis, and appropriate treatment of people with all forms of TB in health facilities. The DAPP project in Malawi also engaged community health volunteers at community

sputum collection points (CSCPs) and organised sample transportation from peripheral locations. Since December 2023, sample collection includes stool samples to enable non-invasive diagnosis of TB in children. From January to September 2023, the community volunteers identified 453 people with active TB in their communities with a steadily increasing yield over time (this number nearly doubled from 2022). The volunteers also provide nutrition support, support stigma reduction activities, and raise awareness on TB related issues. KNCV is currently exploring other partnerships and funding opportunities to expand its footprint in the area of early protection of people with TB. This includes possible prison health initiatives as well as evaluating best practices for community involvement and integrated approaches to infection prevention and control combining TB, other respiratory illness, and/or anti-microbial resistance.

2.b Infection prevention and control (IPC)	2020	2021	2022	2023
Infection prevention and control integrated approaches			Scale-up	Scale-up
Community engagement in IPC			Proof of principle	Demonstration
IPC in settings where people are deprived of liberty e.g., incarcerated				Proof of principle

Emergency preparedness & response (EPR)

KNCV is supporting the Nigeria Cepheid Authorized Service Provision Project in updating its' standardized operation protocols for providing services in conflict zones or other hazardous situations.

The 2023 United Nations High Level Meeting (UNHLM)

targets include addressing TB services during health and humanitarian emergencies. In line with this, KNCV built internal capacity in the emergency preparedness & response (EPR) in 2023. to avoid TB service disruptions during humanitarian emergencies and other crises, such as those that occurred during the COVID-19 (SARS-CoV-2) pandemic. KNCV is exploring other partnerships and funding opportunities to expand its EPR footprint.

3. People access to TB services through community owned approaches for active case finding and linkage to care.	2020	2021	2022	2023
Community engagement in case finding and care				
Women engagement in family TB care	Proof of principle	Demonstration	Scale-up	Scale-up
Involvement of urban communities in TB service delivery and care			Demonstration	Demonstration
Involvement of HIV support groups in TB service delivery and care			Scale-up	Scale-up
Novel approaches to engaging adolescents in HIV care		Proof of principle	Demonstration	Demonstration
Optimization of TB/TBI screening approaches				
TB- Diabetes bidirectional screening	demonstration	Demonstration	Scale-up	Scale-up
TB COVID bidirectional screening			Demonstration	
Double X screening			Demonstration	Scale-up
Harmonization of TBI screening approaches in migrants in Europe				Conceptualization



KNCV's Technical role

H. Innovation and optimization of diagnostic technologies and strategies: Especially the use of multi disease testing platforms – “Diagnostics for TB and related health conditions”

The SOS stool processing method for Xpert testing, developed by KNCV, was further scaled up in 2023. This work followed on from the policy development and start of the scale-up phase in 2022. Under KNCV's mentorship, the Supranational laboratory in Uganda trained representatives from 11 African countries on the

implementation of the stool-based testing. A workshop on stool testing was held during the Union World Conference on Lung Health 2023 in Paris, France, in October 2023. Ten countries (eight from Africa and two from Eastern Europe) presented their findings. In these 10 countries, over 60,000 children were tested and, in 4-5% of these children TB was detected. We are aware, through our network, of at least seven countries that have included routine stool testing in their TB guidelines and 12 countries had implemented stool testing at selected sites in 2023 (see Figure 3).

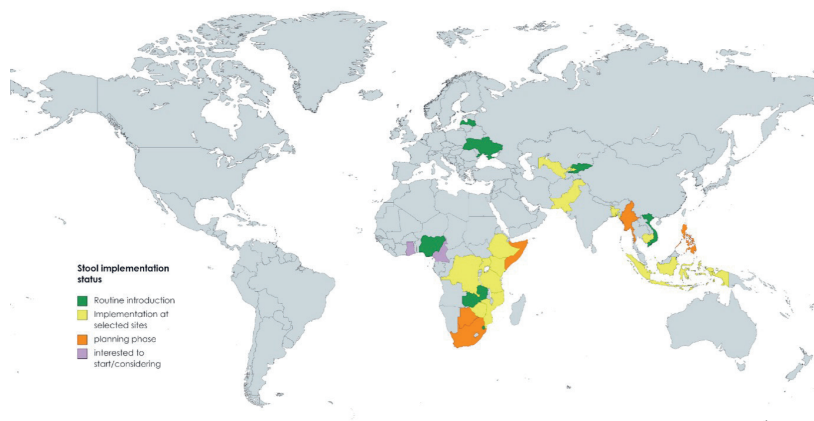


Figure 3: Uptake of stool testing for the diagnosis of childhood tuberculosis, 2023

KNCV also generated further evidence to support the use and global scale-up of the SOS stool method for Xpert Ultra testing. This included evidence on: the introduction of a methodology to detect TB in children and adults in Vietnam (de Haas 2023); and a comparison of results from sputum and stool from children in Southern Ethiopia (Babo et al 2023). In addition, the robustness of the SOS stool processing method and stool transport conditions were evaluated (Yenew 2023). KNCV also demonstrated that the transportation of stool swabs in dedicated transport medium increases access to

Xpert testing for TB in children (Chibolela 2023). Due to the success of stool based Xpert testing, KNCV started the development of the proof of concept for using molecular detection methods other than Xpert for the detection of TB in stool. A protocol was developed to evaluate stool testing using the Truenat platform and the Xpert MTB/XDR assay. This protocol was submitted and approved by the ethical review board in Uganda. Initial experiments to optimize the Truenat platform and the Xpert MTB/XDR assay methods for stool based testing were performed in December 2023. A new project

proposal, to investigate the usefulness of the Xpert MTB/XDR and dedicated transport medium for stool testing, was submitted and approved by the Bakhuyus Roozeboom Foundation.

KNCV is working on a clinical trial, within the framework of the SeroSelectTB study, to evaluate a true point-of-care serological triage test for TB. If successful, this test could become an important innovation in TB care. Patient enrollment for this study continued in Ethiopia, Tanzania, and South Africa, in 2023. The quality assurance protocols for this study, coordinated by KNCV, were finalized, and the study is due to commence in early 2024.

KNCV was involved in three projects on genome sequencing in 2023. Two of these projects, the Dream Fund “No more pandemics” project and the “portable adaptive sequencing to detect antimicrobial resistance” (PAS4AMR) project, are coordinated by KNCV. These projects support the introduction innovative genome sequencing for diagnostics (Dream Fund) and surveillance (PAS4AMR), by using portable nanopore sequencing devices. KNCV is a partner in the third, “Pan-Africa network for genomic surveillance of poverty related diseases and emerging pathogens” (PANGenS) project. The PANGenS project started in June 2023 and aims to build capacity for genome sequencing for TB, malaria, and emerging infectious diseases in African countries.

KNCV achieved a number of major milestones in the implementation of the Dream Fund “No more pandemics” projects, funded by the Dutch Postcode Lottery. The aim of this project is to demonstrate decentralized nanopore sequencing for TB in three low middle-income countries. The project was successfully launched in Kyrgyzstan in September 2023 and in Tanzania in December 2023, with both the initial nanopore sequencing analyses and a first local training taking place. The overall study protocol (with six sub-studies), was approved by the KNCV internal Ethical Review Board (ERB) and the Tanzanian ERB. KNCV also undertook work to validate the portable nanopore sequencing devices and prepare a manual for participating laboratories. Four conferences have been held, whereat the project and the results were presented by various consortium members. The WHO has now issued a rapid communication on the use of targeted genome sequencing for the diagnosis of DR-TB.



Top left and right: First nanopore sequencing analyses in Kyrgyzstan, 12-15 September 2023 (top pictures), and start of the first nanopore sequencing run within the framework of the Dream Fund project in Tanzania, 6 December 2023 (middle picture).



Round table with the national stakeholders at the official launch of nanopore sequencing in Kyrgyzstan, 18 September 2023. The middle picture shows Kristin Kremer, project Technical Lead (speaking), Kyrgyzstan National TB Program director and deputy-director to her right, and to her left Murat Bek, the director of KNCV Kyrgyzstan.



The Gwagwalada (left) and Nyanya (right) study sites for the ADAPT study in Nigeria.

KNCV's Technical role

4. People access diagnosis of TB close to their homes through evidence based, rapid diagnostics, through optimized diagnostic networks	2020	2021	2022	2023
SOS stool processing methods to diagnose (DR) TB in children and PLHIV - Xpert MTB/RIF and Xpert Ultra testing	Demonstration	Demonstration	Scale-up WHO endorsed	Scale-up
SOS stool processing methods to diagnose (DR) TB in children and PLHIV - TrueNat and Xpert XDR testing				Proof of concept
Point of care TB triage test	Proof of concept	Proof of concept	Proof of concept	Demonstration
Decentralized use of sequencing for TB, other infectious diseases, and AMR	Conceptualization	Proof of concept	Demonstration	Demonstration WHO rapid comm.
Roll-out of rapid molecular XDR testing			Scale-up WHO endorsed	Scale-up
Quality assurance for non bacteriological laboratories			Demonstration	Demonstration
Evaluation of point of care diagnostics - swab-based molecular testing				Demonstration

I. Improving patient-centered treatment of active TB, including drug resistant TB and TB related health conditions

KNCV continued to provide support for the implementation of BPaL based regimens in 8 countries as part of the "Leveraging Innovation for Faster Treatment of TB" (LIFT-TB) and the Stichting Mondiale Tuberculosebestrijding (SMT) Nigeria projects. 574 patients enrolled for BPaL in the LIFT-TB project and 34 patients enrolled for BPaL in the SMT Nigeria project. Interim treatment outcomes (end 2023) indicate a 91% success rate. Although Adverse Events of Special Interest (AESI) were common, they were manageable, and few patients had to discontinue treatment. No unexpected Adverse Events (AE) were seen.

KNCV actively supported countries to prepare for BPaL-based regimen scale-up and early uptake of the new WHO recommendations as part of both the LIFT-TB project and the ASCENT MDR-TB project, (The new WHO recommendations were communicated in WHO's rapid communication in May 2022 and WHO's updated Guidelines on the Treatment of DR-TB cases on the programmatic implementation of BPaL-based regimens published in December 2022). KNCV has developed and continued to update supporting tools, such as the generic BPaL(M) protocol, clinical guidelines, and responses to Frequently Asked Questions to assist countries to updated their guidelines be in line with the WHO operational handbook on tuberculosis. Module 4: treatment - drug-resistant tuberculosis treatment, 2022 update. Indonesia, Myanmar and the Philippines had, with the support of the LIFT-TB project, started the introduction of the BPaL-based regimens in selected areas, and Kyrgyzstan had nationwide coverage of BPaL-based regimens, by the end of 2023. Uzbekistan and Vietnam plan to start introduction of the BPaL-based regimens under programmatic conditions in the first

quarter of 2024. LIFT-TB project support for Kyrgyzstan, Myanmar, and Uzbekistan, ended as of December 31, 2023. LIFT-TB project support for Indonesia, the Philippines and Vietnam will continue to the end of 2024.

KNCV worked with our project partners as part of the ASCENT MDR-TB project, to prepare our contribution to support the introduction and scale-up of WHO-recommended shorter, safer, and less toxic DR-TB treatment regimens.

Endline assessments of the "PhArmaco Vigilance Africa" project (PAVIA) (strengthening pharmacovigilance in Africa), were conducted by KNCV in Eswatini, Tanzania, and Nigeria.

KNCV completed the update of the TB in children and adolescents benchmarking tool. This tool was included in the third edition of the WHO's "Roadmap towards ending TB in children and adolescents" as planning and program management resource.

As part of the USAID funded SMART4TB project, KNCV contributed to the development and review of a study protocol aimed at testing a more person oriented differentiated treatment approach for DR-TB.

KNCV also contributed to the demonstration of effectiveness of a triage approach in Ethiopia as part of the European and Developing Countries Clinical Trials Partnership (EDCTP) funded Triad study. . This triage approach uses the Cepheid XDR test for rapid identification of people with resistance to Isoniazid and/or fluoroquinolones, with the goal of immediately allocating the appropriate treatment for people with Isoniazid or rifampicin resistant TB. KNCV conducted a feasibility and acceptability study for this triage approach across all four countries in the TRIAD study.

J. Improving post-TB health and care

It is estimated that, in 2020, there were at least 155 million survivors of TB alive. for whom almost as much disability will occur after "successful" treatment completion, as during the disease itself. KNCV participated in the 2nd International Post-TB Symposium in Stellenbosch dedicated to the long-term consequences of TB and TB sequelae. During the UNION conference a summary of the recommendations and research priorities were presented following from the symposium (Table 1). New and revised definitions relevant to children for post-TB lung disease (PTLD) and post-TB meningitis were proposed. Consensus was achieved about the need for a more specific research definition of PTLD, to support consistency between studies in this field, to support evidence synthesis. Following the symposium the steering committee have highlighted the need to include lung health outcomes as part of current and future TB treatment trials, so that the impact of novel regimens on TB-associated disability is considered and prioritized (4). Further details on the Symposium, as well as video content of the presentations is available at <http://www.post-tuberculosis.com/>.

KNCV led an external evaluation of a PTLD project supported through the Norwegian Heart and Lung Health Association in Malawi, Tanzania, and Sudan. The results were shared at KNCV network meeting (described below)

KNCV organized an internal network meeting around

post-TB health in September 2023. This meeting started with a keynote from Jamilah Meghji from Imperial College followed by presentations from our network offices from Ethiopia, Kyrgyzstan, Tajikistan, and Tanzania on ongoing and potential future country activities in this domain. Mona Drage from LHL International presented promising results from a lung rehabilitation intervention in Malawi, Tanzania, and Sudan which KNCV evaluated.

Following the network meeting KNCV decided to create a new innovation pathway focusing on post-TB health and wellbeing. Moving forward KNCV is dedicated to increase advocacy to improve outcomes of TB survivors by empowering TB survivors and placing them at the center of future research and projects. In addition, to improve outcomes, post TB health assessments needs to be included whenever possible and at a minimum during clinical trials investigating treatment regimens which creates an ideal opportunity to systematically gather data on treatment outcomes. Together with partners we strive to generate evidence how to optimize post-TB burden estimations, understanding and addressing unmet needs of TB survivors, and to better understand the etiology of post-TB disabilities to progress towards designing and implementing person tailored interventions to ensure good health and wellbeing post-TB treatment. Finally, we endorse the need to include post-TB disease as an integral part of the patient care cascade, which allows it to be incorporated into National TB Guidelines as an essential component of comprehensive TB care.

6. Post TB Health	2020	2021	2022	2023
Lung health outcomes as part of TB treatment trials and clinical guidelines				Conceptualization
Determine and address unmet needs of TB survivors				Conceptualization
Develop estimates of the burden of post-TB disabilities				Conceptualization
Generate evidence around the etiology of post-TB disabilities				Conceptualization

KNCV's Technical role

KNCV the Netherlands

In November 2023 KNCV celebrated the 120-year anniversary of our role in the Netherlands. The event was a fantastic moment with contributions from leading Dutch and international TB experts and leaders.

The 120th year anniversary event highlighted KNCV's ongoing, and significant, responsibility, and close collaboration with the Rijksinstituut voor Volksgezondheid en Milieu (RIVM) and Gemeentelijke Gezondheidsdiensten and the Geneeskundige Hulpverleningsorganisatie in de Regio (GGD GHOR Nederland), working towards TB elimination in the Netherlands.

KNCV has an important role supporting the training of health-care professionals working in TB prevention, care, and treatment in the Netherlands. As a low incidence country, it is increasingly important to invest in capacity building and raising awareness of TB amongst health-care professionals. In 2023, KNCV developed and organized a combined basic course for new nurses and medical assistants working in the TB departments at Municipal Health Centres (MHCs). KNCV also contributed actively to the refresher courses for doctors, nurses, and medical assistants working in the TB field. KNCV also provides general infectious disease training to resident physicians medical staff at the Dutch Ministry of Defence.

KNCV continues to provide technical advice on TB control in the Netherlands. KNCV also participates in the quarterly meetings and working groups of the Netherlands Tuberculosis Control Policy Committee (CPT), and in various national and regional meetings with Dutch TB control stakeholders. KNCV's consultants also participate in working groups to evaluate and update the Dutch national TB guidelines (TB advice for travellers, mycobacterial diagnostics, and TBI screening for asylum seekers).

KNCV also worked on the development of guidelines for nursing care for people treated for TB and TBI in the Netherlands. The development of these guidelines was funded by ZonMw.

KNCV holds the secretariat of the National Review Committee. This committee conducted a review of the TB control in the Region North West of the Netherlands at the end of 2023. A substantial part of KNCV's work in the Netherlands is made possible by the 's-Gravenhaagse Foundation, who generously funded activities that directly support patients and contribute to awareness about TB. In 2023, using

the Fund Serving Special Needs, in response to request from TB nurses from the MHCs, and social workers from the two TB hospitals in the Netherlands, KNCV awarded financial support to 111 TB patients to motivate and enable them to complete their TB treatment. This financial support covers mostly costs such as food and travel. The latter mainly to enable visits from loved ones during often lengthy hospital stays.

As TB becomes less and less known within the Netherlands it is increasingly important to enable promote and enable peer support among TB patients. KNCV has initiated a Facebook TB group in the Netherlands: Where people affected by TB can share their stories and receive peer support. KNCV, working with Radboud University Medical Center, started a stigma reduction project for health-care workers and persons treated for TB. KNCV's Allies Approach and Photovoices were utilised to raise awareness of, and how to deal with, TB stigma. The European Advanced Course for Clinical TB was organized in Athens in September 2023. KNCV was part of the organizing committee and contributed with presentations to the course. A TB survivor from the Netherlands gave an impressive presentation during the course.

KNCV Knowledge Institute

KNCV stepped up its' activities to position of KNCV as a knowledge institute in 2023. This initiative started in 2022, with the important support from the Dr. C. de Langen Stichting Mondiale Tuberculosebestrijding (SMT), a Dutch endowment fund. KNCV earmarked funds were also invested in this initiative.

Key achievements in 2023

KNCV ERB successfully conducted systematic ethical reviews of KNCV study protocols, ensuring high quality research. Membership of the KNCV's ERB is drawn from the KNCV Network and a TB patient representative. KNCV's ERB reviews and comments on all scientific protocols developed within the KNCV Network. This year # protocols were reviewed. The ERB review process was evaluated and found to be functioning well. KNCV's senior qualitative researcher contributed to discussions on all of KNCV's innovation pathways, mentors KNCV staff: Strengthening overall qualitative research at KNCV. The number of KNCV researchers who predominantly conduct qualitative research increased from 1 in 2022 to 3 in 2023. The KNCV innovation pathway leaders kept track of developments on their respective innovation pathways and organized the process of updating the pathways.

This resulted in changes to KNCV's innovation pathways that will be implemented in 2024. The innovation pathways successfully continue to guide KNCV strategic communications and fundraising activities.

KNCV continued improving the external KNCV website in 2023: Ensuring easy access to information KNCV's strategic direction, KNCV's innovation pathways, projects, KNCV experts, publications, and tools. KNCV also utilized social media and developed videos for specific technical areas to share KNCV's knowledge and experience.

KNCV conducted three KNCV Network technical meetings: Fostering the sense of common purpose and coherence of approaches. In addition, through an internal taskforce and with external support, KNCV is working on strengthening the structures and protocols for knowledge management within the KNCV Network. This internal project will be completed in 2024. Mentorships for of junior staff and interns were organized, as well as a journal club and fortnightly lunch meetings: these initiatives all contribute to knowledge sharing and capacity building within the organization.

KNCV also invested in a new learning management platform in 2023: Facilitating the development and implementation of people-centred e-learning courses and training.

Collaboration with academia

Knowledge sharing

KNCV staff contributed to TB knowledge exchange with the academic institution in the Netherlands and globally with three aims: capacity building on TB, engaging and generating interest of young professionals in TB work, and promoting KNCV work globally. This is a crucial component of KNCV's knowledge sharing initiative.

KNCV staff also actively contributed as faculty and guest lecturers on TB modules and the practice of global health policy implementation at esteemed institutions including the Dutch Royal Tropical Institute (KIT), VU University Amsterdam, Christian University Ede, Leiden University-Hague, the National school of public and occupational health (NSPOH), Arba Minch University in Ethiopia, Ilia State University in Georgia, Ile Ife University in Nigeria, and the Lund University in Sweden KNCV reached over 250 students. This outreach resulted in four individuals participating in internship programs at KNCV: Studying TB interventions in high and low TB prevalence and high and low TB burden settings. KNCV also provided supervisory support for MSC

KNCV STAFF CONTRIBUTED TO TB KNOWLEDGE EXCHANGE WITH THE ACADEMIC INSTITUTION IN THE NETHERLANDS AND GLOBALLY

and PhD students, further enhancing our commitment to nurturing the next generation of public health leaders.

Structural engagement with academia

KNCV collaborates with the Amsterdam Institute for Global Health & Development (AIGHD), the University of Amsterdam, and Lund University,

KNCV established official relationships with three additional scientific institutions for capacity building and collaborative research:

Arba Minch University, Ethiopia, collaborating on mixed method research regarding HIV care. Ilia State University, Georgia regarding drug-resistant TB Zankli research center of the Bingham University, with whom KNCV entered into a new project agreement to collaborate on the "Assessing Diagnostics At Point-of-care for Tuberculosis" (ADAPT) study within the framework of the SMART4TB project

KNCV's Technical role

In 2023, KNCV staff members were officially affiliated with the following universities as fellows or guest lecturer/speakers:

Staff member	Institution/university	Country
Gidado Mustapha	Ile Ife University	Nigeria
	Vrije Universiteit Amsterdam	Netherlands
	Leiden University	Netherlands
	Royal Tropical Institute (KIT)	Netherlands
	CHE-Ede	Netherlands
Degu Dare	NSPOH Utrecht	Netherlands
	Lund University	Sweden
	Arba Minch University	Ethiopia
Christiaan Mulder	Amsterdam University Medical Center	Netherlands
Veriko Mirtskhulava	Ilia State University	Georgia
Ineke Spruijt	Vrije Universiteit Amsterdam	Netherlands
	Amsterdam University Medical Center	Netherlands
Christopher Pell	Amsterdam University Medical Center	Netherlands
	Amsterdam Institute for Global Health and Development	Netherlands
Agnes Gebhard	Kazakhstan University	Kazakhstan

Global knowledge exchange platforms

KNCV staff participated in global and regional platforms including the Union World Conference on Long Health 2023 in Paris, France. Such KNCV staff participation included scientific presentations and events, coordination, chairing and presenting in different symposia and a workshop.

Details of the KNCV network scientific contribution to the Union World Conference on Long Health 2023:

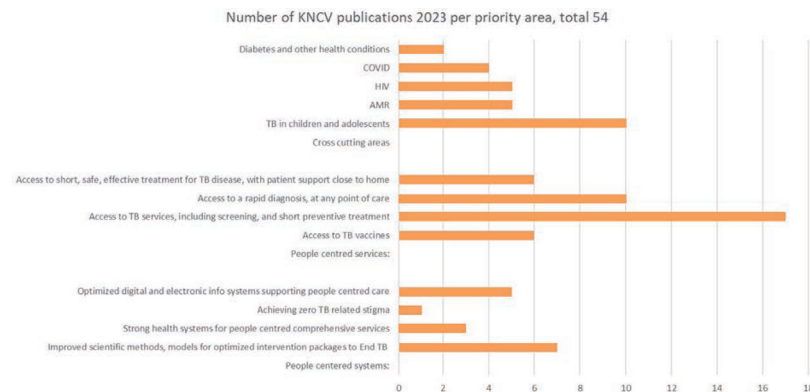
KNCV presentations Union Conference- 2023

E-Posters	11
Abstract presentations	2
Symposiums	5
Workshops	1
Satellite symposia	3

KNCV publications

KNCV published 54 scientific articles in peer-reviewed journals in 2023. Figure 4 shows the distribution of the publications against KNCV's priority areas. The detailed list of the published articles is set out in Annex I.

Figure 4: KNCV publications per priority area in 2023



KNCV's scientific articles were published on all priority areas. We expect more TB stigma articles to be published in 2024 due to the increase TB stigma workload in 2023 (compared to 2022).

KNCV submitted three manuscripts in 2023, with support from the KNCV earmarked funds. One manuscript has been submitted to the European Respiratory Journal and is titled "Diagnostic accuracy of SOS stool testing using Xpert versus microbiological reference standards among children with presumptive TB in Ethiopia". This manuscript describes a diagnostic accuracy study that assessed the SOS stool method's sensitivity, specificity, and positive and negative predictive value. This study involved children from Ethiopia presenting with symptoms/signs of TB at different health care levels. The second manuscript has been submitted to the International Journal of Tuberculosis and Lung Disease and is titled "Decentralization of ECG monitoring with a portable personalized ECG recording device for selected drug resistant tuberculosis patients in ambulatory settings in Kazakhstan". This manuscript describes the feasibility and acceptability of the KardiaMobile 6L (KM6L)

ECG device among health-care workers, treatment supporters, and patients in decentralized settings in Kazakhstan. The KM6L ECG device can be used to monitor safety (QT interval prolongation) in adult DR-TB patients who receive new and repurposed anti-TB drugs. The third manuscript is titled "Diagnostic accuracy and utility of VISITECT CD4 Advanced Disease Assay in routine use: data from Ethiopia and Indonesia". In this manuscript we present the diagnostic accuracy of Visitect to measure CD4 count using a strip technology.

Looking ahead

In addition to our ongoing project work, KNCV plan's on implementing the following initiatives in 2024:

- Conducting the first KNCV summer course.
- Consolidating KNCV's collaboration with universities and further strengthening KNCV staff's affiliations with universities, with the goal of fostering collaborative research and capacity building
- Finalizing the internal restructuring of the KNCV knowledge management system across the KNCV Network



6. KNCV REPRESENTATION ON POLICY BODIES

2023

KNCV staff contributed in various capacities, to the following global forums, technical working groups, guideline development committees in 2023:

Committee/WG etc	Name
Stop TB partnership meetings	Mustapha Gidado
WHO –STAG-TB (Observer)	Mustapha Gidado
WHO Prevalence Survey guidelines	Edine Tiemersma
WHO Guideline committee on TB treatment regimen target product profiles	Agnes Gebhard
WHO Guideline committee on TB diagnostics target product profiles	Mustapha Gidado
WHO Guideline committee on Genome Sequencing	Petra de Haas
WHO Guideline committee on TB diagnosis	Petra de Haas
WHO EURO Prevention and Systematic Screening (PASS) inception meeting in Istanbul	Christiaan Mulder
WHO working group on roadmap development for TB vaccine introduction	Puck Pelzer
WHO working group on unmanned aerial vehicles (UAVs) for Payload Delivery	Rachel Powers
The Global Fund Technical Review Panel	Degu Dare, Svetlana Pak, Erik Post
KNCV hosted Global Task force on Digital Adherence tools	Inez de Kruijf-Carter, Kristian van Kalmthout, Job van Rest, Rachel Powers
Epidemiology & modelling academic committee	Christiaan Mulder
2nd International Post-TB symposium, Stellenbosch	Christiaan Mulder
GLI and task forces (Connectivity, and Genome Sequencing)	Christiaan Mulder
GDI	Kristin Kremer (Kristiaan van Kalmthout)
Chair of SEARO rGLC	Fraser Wares
Member of Euro rGLC/I	Fraser Wares
Member of Euro clinical platform for MDR TB	Andri Slyzkyi
Member advisory boards Friends of The Global Fund Europe and TB Europe Coalition	Mansa Mbenga Beatrijs Stickers
GAVI and GF COP NL	Beatrijs Stickers
Member developed country NGO delegation on The Global Fund to Fight AIDS, Tuberculosis and Malaria Board	Joeri Buis, Beatrijs Stickers
Presentation on I4TB research at iDefeat webinar - India	Beatrijs Stickers
CTVaccine Development meeting (funded by BMGF), Amsterdam	Christiaan Mulder
UAVs for Payload Delivery Working Group (UPDWG)	Puck Pelzer
Platform of experts meeting on UNHLM	Rachel Powers
Presentation "Urgent need for coordinated action to accelerate TB vaccine access" at the Union World Conference on Lung Health 2023 in Paris	Joeri Buis
TB MAC consortium	Joeri Buis
Several KNCV staff were invited as chairs or panellists in abstract sessions and symposia at the Union World Conference on Lung Health 2023 in Paris	Kathy Fiekert, Degu Dare, Roel Bakker

KNCV's executive director continued to serve as a core group member of the End TB Transmission Initiative (ETTI) project (<https://www.unc-hs.com/projects/etti/>) in 2023. In addition, two senior KNCV technical consultants were selected to be on a roster of consultants focused on all aspects of TB prevention—including TB-IPC—with the TB Prevention and Screening (TB-PAS) workforce from the WHO European Region. In November 2023, three senior KNCV consultants participated in a post-graduate infection prevention and control workshop with global experts at the 54th Union World Conference on Lung Health 2023, held in Paris, France.

7. KNCV NETWORK

Introduction

The current strategic plan defines a mixed approach of maintaining KNCV offices as well as building strong partnerships with national entities (KNCV and non-KNCV) in other countries.

At the start of 2023, the KNCV Network consisted of the following organizations:

- Yayasan KNCV Indonesia,
- KNCV Kenya,
- KNCV Kyrgyzstan,
- KNCV Global (including the KNCV Branch Offices).

The creation of two new (financially independent) affiliated national entities – in Tajikistan and Ethiopia – was agreed in 2023. The (financially independent) affiliated national entity Office in Tajikistan – KNCV Tajikistan – was finalized in 2023 and the office received the registration certificate from the authorities. The (financially independent) affiliated national entity in Ethiopia is still in the process of registration. The expansion of the KNCV Network ensures that KNCV continues to have a country presence in important high burden countries. KNCV Global has signed a partnership agreement with the respective national entities.

Figure 5: The number of projects and annual budget of the (financially independent) affiliated national entities:



For implementation of projects, KNCV Global and the affiliated (financially independent) national KNCV entities sign contracts with specific deliverables. For joint responses to fundraising opportunities, the collaboration is based on teaming agreements. Related to the use of the KNCV name and brand, KNCV and the national KNCV entities have partnership agreements, describing roles and responsibilities as well as branding and marketing arrangements.

- Continued knowledge exchange between the KNCV Network members
- Follow-up of the recommendations of the Network Strengthening report.
- Revision of the KNCV network partnership agreements

Intended results

The overall approach intends to build capacity and knowledge among all KNCV Network organizations to ensure standardized, quality, practices. The overall aim is to improve TB program performance and build a network that is equipped for the rapidly changing technological and policy landscape in international TB control. Through knowledge exchange and enhanced coordination, KNCV will create a network of technical partners who provide quality work in a competitive environment at both the global- and country-level.

TB Elimination & Health Systems Innovations organises network wide technical meetings three times per year. Staff from KNCV Global (including branch offices) and

KNCV national entities attend and present during these meetings. Technical staff of (financially independent) affiliated national entities in Nigeria and Kyrgyzstan participate in the Internal Review Board. Technical staff from the KNCV Network participate in the Innovation Pathway Groups.

- by the members of the network.
- There needs to be a link between the Executive Directors and between the Board members of the respective organizations.

Following internal discussions with the Board of Trustees the following matters were agreed upon:

- The goal is to have an inclusive KNCV Network.
- Drivers are impact, influence, and income.
- The network is open for other organizations to join (based on assessment on needs and expectations).
- There is need to determine the role of the secretariat.
- Further design of the network based on the charter and quality standards.

Vision for the KNCV Network

KNCV met with peers from various organizations that are going through a similar process of transitioning from branch offices to a network of (financially independent) affiliated national entities. Common findings from these discussions included:

- There is a need to change from the project approach to a systems approach.
- Transition planning is important.
- There is a need for seed funding for the start-up phase of new (financially independent) affiliated national entities.
- A taskforce can be helpful to coordinate this process.
- Agreement needs to be reached on the roles and responsibilities of the secretariat and the members.
- At a later point in time the secretariat can be paid for

Looking forward

The KNCV Network will be further strengthened in 2024. Based on a survey and a renewed partnership agreement, external organizations, that have not previously been KNCV branch offices, can become members of the KNCV Network. The focus in 2024 will be quality improvement and strengthened collaboration between the network partners.

8. KNCV WORKING IN PARTNERSHIP

KNCV successfully completed its' second three-year collaboration with World Health Organization (WHO) in 2023. KNCV contributed as a non-state actor to the realization of WHO's strategic objectives. Approval has been granted for a new collaboration between KNCV and WHO for the period 2024 – 2026. KNCV developed a collaboration with Damien Foundation, sharing our common approaches and exchanging experience, especially regarding the management of drug-resistant TB.

Full list of partners can be found on the KNCV website: www.kncvtbc.org/en/kncv-partners/

9. THE ORGANIZATION IN 2023

TB ELIMINATION & HEALTH SYSTEMS INNOVATIONS

(TBE&HSI)

Introduction

The TB Elimination & Health Systems Innovations division (TBE&HSI) provides technical assistance, supports capacity building, conducts research, and implements projects and studies, that drive developments to end TB and related suffering in communities affected by TB. In total over 56 main projects (70 including sub-projects) were implemented over 2023. At the same time the division members contributed to global developments driving innovations to end TB by participating in global forums.

Project implementation was organized jointly with the Operations and Finance divisions through multidisciplinary project teams. In collaboration with the Resource Mobilization, Operations, and Finance, divisions, TBE&HSI members developed concept notes and proposals for fundraising and new projects in response to calls from donors. KNCV responds to such requests either as the project lead or by contributing to proposals as part of a consortium led by another organisation. TBE&HSI members developed project communications and contributed to organizational communication and strategic and organizational processes within KNCV. TBE&HSI is also responsible for knowledge management across the KNCV Network.

TBE&HSI members work closely with the National TB Program managers and counterparts in the project countries and with colleagues and the leadership of collaborating (technical) partners and donors, such as WHO, the Stop TB Partnership, and the Global Fund.

The 30 plus staff members from TBE&HSI at the

global office are organized into 7 teams with one communications officer. Each team has stewardship one or more innovation pathways. These teams are:

- Evidence and Impact: Led by Degu Dare
- Access to Care and Prevention: Led by Christiaan Mulder
- Diagnostics: Led by Kristin Kremer
- Treatment and Care: Led by Mansa Mbenga
- Health Systems: Previously led by Egwuma Efo (until November 2023)
- Digital Health Solutions: Led by Job van Rest
- Team Netherlands: Led by Niesje Jansen

Due to the departure of team leader in November 2023, the Health Systems team is currently in hiatus. This will be reviewed during the second quarter of 2024.

Four KNCV country representatives and other technical country staff are affiliated with TBE&HSI, as KNCV regional or global consultants. Approximately one quarter of KNCV global experts are based outside of the Netherlands in 2023.

The individual teams, as well as the TBE&HSI-wide core team (consisting of the team leads, communications officer, and the TBE&HSI director) engaged in team building, capacity building and social events, to enhance team spirit and strengthen collaboration. In addition, all TBE&HSI team members developed personal development goals. These goals were supported by formal or informal trainings, facilitated self-learning, and mentorship by team leads or appointed staff.

For the year 2023 achievements on the key performance indicators were as follows:

- a. By the end of 2023, over 90% of KNCV's projects achieved their technical milestones within the agreed timeframe. In the event that the milestones were not achieved on time, this was communicated to, and new timelines agreed with, the project donors.
- b. All knowledge products on the KNCV website were reviewed in 2023, with obsolete content removed. The innovation pathway leads are now responsible for ensuring content on the KNCV channels is up to date. In 2024 KNCV will formalize this process.

- c. In the framework of building KNCV's capacity to support countries, using modelling to guide their national strategic planning to end TB, led to supporting four countries, implementing the TIME model, using WHO's Integrated Health Tool and performing patient pathway analysis.
- d. Qualitative research ideas have been developed for all 10 of KNCV's innovation pathways, to enrich their evidence base. This work will be continued in 2024.
- e. KNCV was involved in 54 scientific publications in peer-reviewed journals. KNCV intends to publish mostly in open access journals for rapid dissemination of results.

Looking ahead

The younger generations of KNCV staff brought a welcome flurry of new ideas and (social) media skills to TBE&HSI in 2023. The rapid developments of AI also catalysed change and TBE&HSI developed projects for the application of AI along the patient pathway. We hope to realize these AI projects realized in 2024.

TBE&HSI will continue to focus on quality and timely implementation of existing projects and the development of new proposals. With and emphasis on country demand and country ownership. Content wise, in 2024 KNCV will continue:

- developing capacity to support countries strategic planning with user friendly tools for modeling and subnational burden estimates;
- health systems innovations for integrated multi-disease solutions, including for pandemic preparedness and response;
- stigma reduction;
- deployment of digital tools along the patient pathway, with optimal use of AI and other novel technologies;
- The development of point of care diagnostics and decentralized use of sequencing for detailed diagnosis of TB and other priority pathogens, including drug resistance patterns;
- working on combined double test and treat approaches - active case finding and treatment of active TB (TB/HIV, TB/DM) with the best and shortest possible treatment regimens, and testing and provision of TPT for those with TB infection - with community ownership;
- the development vaccine access strategies; and
- focusing on to post TB health and well-being.

KNCV will pay specific attention to children and adolescents, especially the post COVID-19 recovery active TB notifications (which are still lagging in some countries) and access to shorter, better treatment regimens for TB infection and disease (see annex III).

THE YOUNGER GENERATIONS OF KNCV STAFF BROUGHT A WELCOME FLURRY OF NEW IDEAS AND (SOCIAL) MEDIA SKILLS



OPERATIONS DIVISION

Introduction

The Operations Division oversees the project management of all projects, quality assurance and reporting to the respective donors. The Operations Division supports the development of the annual work plans and budgets as well as new project proposals. In addition, the Operations Division is tasked with the prevention and management of global and/or country related critical security incidents.

The Operations Division has the overall responsibility for supporting the overarching management of the branch offices (KNCV Ethiopia, KNCV Kazakhstan, KNCV Nigeria, KNCV Philippines, KNCV Tanzania and KNCV Vietnam). The Operations Division also supports the organization of the KNCV Network.

The division has six team members (one Director of Operations and five Grant Managers) who work closely together with the key contacts for donors and funders, country representative officers, staff of the branch offices and the representatives of the national entities.

Main achievements

In 2023 the Operations Division continued to strengthen its operations and focused on teambuilding. The team focused on implementing the activities related to its primary responsibilities: proposal development, project management and monitoring, overarching branch office support, and security management.

1. Quality project management

The current projects (70 in total) were well managed by the grant managers and technical team leads, with support from the grant administrators.

The dashboard used during the biweekly GM/GA meetings (which tracks project narratives and financial reports) was adapted to include reports on the timely submission of donors reporting. Since Q2 in 2023: 92% of the reports (narrative and financial) were submitted on time.

2. Successful closure of projects

While development and implementation of projects are very important, the process of project closure is also crucial, both to celebrate the successes and to identify and learn lessons for the future. This is also the time to ensure that the projects are correctly closed administratively and financially.

The following projects were successfully closed in 2023:

- Unitaid funded Improving Public Health Outcomes through Enhancing Accelerated Access to Care and Treatment Innovation for COVID-19 (Impaact4C19) project
- NVF advocacy grant
- The Global Fund Strategic Initiative Funded TPT technical assistance grants for Ethiopia, Nigeria, Tanzania and Zambia
- The Global Fund funded TB patient-pathway analysis (PPA) for Namibia
- The Global Fund funded technical assistance for Modelling for Namibia NSP and Vietnam National Strategic Plan
- The Global Fund funded sub-award with Vietnam's National TB Program
- EDCTP funded PhArmacoVigilance Africa (PAVIA) project
- USAID/ICF funded technical assistance focusing on SOS Stool method
- LHL funded evaluation on post TB lung health
- The Global Fund funded technical assistance on case finding in Mongolia.

3. Overarching country level support

The Operations Division worked together with the Country Representative Officers to ensure sound management practices in the branch offices. This included strengthening adherence to key policies in line with external developments, ensuring compliance with changing in-country government rules and regulations linked to branch offices, and support with branch office strategy (including budget and HR planning). The Philippines and Nigeria were visited in 2023 to support overarching branch office management.

The organization in 2023

The Global Security Advisor also provided advice to staff traveling to countries with security risks. In light of the influx of new members in 2023, the Crisis Management Team received additional training using a tabletop exercise. The Crisis Management team is well trained and able to cope with crisis situations. There were no specific crises in 2023.

A new independent national entity was established in Tajikistan (named "KNCV Tajikistan") as part of the KNCV Network, following the closure of KNCV's Tajikistan Branch Office. This is an exciting development for the KNCV Network.

4. Support proposal development

The Operations Division supported the development of the several proposals for a variety of donors. A USAID Training on proposal development and project implementation was

organized by Miro Consultancy and it was attended by the Director Operations and Grant Managers.

Looking ahead

Our main objective for 2024 is to ensure quality planning and management of assigned grants and related project implementation. We will focus on the development of good quality proposals and timely implementation of all approved activities and projects against the work plan and budget.

Areas for internal quality improvement include the review/revision of standard operating procedures, manuals and policies, improvement of ethical standards, and strengthening of overarching branch office management (including visits to the remaining branch offices).

FINANCE AND ADMINISTRATION

The Finance & Administration Division (F&A) consists of the departments of Finance, Grant Administration, Human Resources (HR), Information Communications and Technology (ICT) and the Secretariat. The main themes for Finance and Administration in 2024 are improving quality and efficiency, finding ways to strengthen financial viability and optimally support the organization with IT.

On finance, significant progress has been made in 2023: there is an effective quarterly closing procedure in place, the information on projects has been updated, the exchange rate risk has been analyzed and is adequately managed, and the recommendations by the auditor are followed up. Most likely it will take until 2024 to catch up with all the deferred maintenance. We focus on the quality of the financial administration and a timely and systematic quarterly closing procedure. Another major goal is safeguarding the financial viability of KNCV.

In cooperation with Resource Mobilization, Communication & Fundraising (RMCF) we will address the recommendations of the business plan to increase

the income of the organization and we will investigate options for savings on the organizational costs. For HR, the hybrid work policy has been set up and we started the onboarding project and further development of the integrity system.

In 2024 we will continue to update HR-policies and procedures. Special attention will be given to the risk assessment and evaluation. For IT, 2024 will be a year of changes in our infrastructure due to working differently with applications or a complete change of applications to consolidate our projects and be more successful in working on new projects. This will need a lot of commitment and training for colleagues which hopefully with the right guidance and patience will result in a successful year where we will be more solid as an organization and ready for the future to come. Finally, we will identify opportunities to reduce the office costs by renting out part of the office or sharing spaces with other organizations. The office will also be adjusted for the hybrid work policy to convert some workstations to rooms for personal meetings or individual, concentrated work or video conferencing.

RMCF

Introduction

In 2023, the RMCF and advocacy division made progress in improving efficiency, collaborating across divisions, and looking for new opportunities. As we move into 2024, KNCV will explore diverse models to generate revenue, improve efficiency and align the work of advocacy within the division.

Resource Mobilization

In 2023, we submitted 54 proposals. The focus in 2023 included improving the proposal development process, approaching new partners and donors, and standardizing documents. We reviewed and evaluated our proposal development process a few times in 2023. In general, the collaboration between the departments improved by streamlining some decision-making processes. The improvement of the proposal development process is ongoing and will continue into 2024. New partnerships were explored, including with corporations, foundations, and institutional donors, and this will continue into 2024. Also many documents needed for proposals, such as CVs, project descriptions, and capacity statements, were improved.

Fundraising

Despite limited capacity within the organization, the overall decline in private donations in the Dutch Market, and that many of our individual donors are elderly and passing away, the fundraising team generated funding from private donors. With the expertise of specialized agencies, KNCV will consider investing more in private fundraising in the long term to continue to generate unearmarked funding from private donors.

Communications

The highlights in 2023 include the rebranding of KNCV to KNCV TB Plus, as we are active in more projects and activities beyond TB. In addition, we organized two events around the 120th anniversary of KNCV, one internationally in Paris and one in Leiden, which were more focused on the Dutch field. The event revitalized our partnerships with important stakeholders in the Netherlands and abroad, and confirmed that KNCV is a trustworthy and relevant player in global health.

Advocacy

For advocacy in the Netherlands, during 2023 KNCV continued to expand advocacy in broader partnerships to strengthen the Dutch commitment to implementing the Dutch Global Health Strategy. Political advocacy is aligned with the 20-member Dutch Global Health

Alliance. In the Dutch Global Health Hub hosted at the Ministry of Health KNCV takes an active role with AMR-Global in support of COP2 on cross-border health threats, focusing on how to address antimicrobial resistance in LMICs. Internationally, KNCV collaborates in advocacy with the Developed Country NGO Delegation to the Global Fund, WHO, and many other partners.

Communication with stakeholders

KNCV's stakeholders include the public, private and institutional donors, governments, ministries of health, NTPs, research institutions, international organizations, national and international NGOs, community-based organizations, and project implementation partners. All KNCV's communications are governed by transparency and accountability. The overall goal of our corporate communication is to support our mission and uphold our guiding principles:

- We are transparent and report on our successes and lessons learned.
- We strive to communicate proactively.
- We aim to communicate through unambiguous and consistent key messages.
- We tailor our communication messages and media to reach our different target groups.

KNCV's staff regularly engage in a variety of stakeholder consultations at the global, regional, and country levels. This includes formalized processes (such as working with the WHO as a non-State actor partner), participating in board level discussions within international non-governmental organizations (such as KNCV's representatives to the boards of The Global Fund and the Stop TB Partnership), high-level meetings with donors and annual End TB summits with representatives from the TB high burden countries.

Stakeholders have an opportunity to exchange thoughts with the Executive Director, the Management Team, and KNCV staff, e.g. during the KNCV's annual General Assembly.

KNCV also uses national and international media such as newspapers, magazines, television coverage, scientific publications, conferences and social media to profile our work fighting TB and to reach the public, professionals, politicians and policymakers. If we receive complaints relating to communications, GDPR, campaigns, misconduct, fraud, or other issues, these are formally registered and immediately addressed by the departments responsible. We monitor how the complaint is progressing, note all actions and outcomes in an overview available to select colleagues. Complaints are reported to the management team and board of trustees on a quarterly basis, and all complaints are reported in the annual report.

10. ORGANIZATIONAL REPORT

Social Report 2023

In 2023 we have successfully recruited 12 positions in the Netherlands and abroad. The HR team has created a Hybrid Work Policy. Furthermore, the HR team has started creating a new onboarding process and further developing the integrity system.

In addition, we can report on the following statistics:

- No volunteers were contracted by KNCV in The Hague office in 2023.

- Sick leave at The Hague office was 3.40 percent in 2023 versus 6.93 percent in 2022. The 3.40 percent consists of 0.80 percent short-term sick leave, 1.20 percent mid-term sick leave and 1.41 percent long term sick leave.

In the table below we show some key figures on the total number of staff employed in both the office in The Hague and the various branch offices. Out of 59 headcount employed in the Hague office, 11 employees are working from abroad.

	Inflow staff	Outflow staff	Total headcount as per end of year	Total number of sick leave days
Ethiopia	13	30	35	4
Kazakhstan	-	-	2	-
Nigeria	-	-	12	4
Philippines	-	5	2	3
Tajikistan*	-	1	0	-
Tanzania	-	5	2	-
The Hague	11	9	59	420
Vietnam	4	2	4	-
Total	28	52	116	431

* The Tajikistan Branch Office closed per April 1st, 2023

Works Council in 2023

In the Netherlands, an organization of more than 50 employees is instructed by law to establish a works council. This is a body of elected employees that are mandated to represent the interests of all employees within the organization, with a specific focus on issues that impact groups of employees.

KNCV's Works Council members are Ineke Huitema (Chair), Inez de Kruijf-Carter (Vice-Chair), Amanda Garcia Alonso, Harmen Bijster, and Rachel Powers. The Works Council, supported by an external secretary, Johan Lantinga, held eight meetings in 2023 and met with KNCV's Management Board five times, Board of Trustees

Chair and Vice-chair joined one meeting. Key activities in 2023 include:

1. Negotiations and approval of the hybrid working policy for implementation effective 2024.
2. Conducting an employee survey; result analysis; presentation of findings; and planning key activities related to the outcomes.

Integrity in 2023

Codes of Conduct

KNCV has several codes and policies that provide guidance for the ethical behavior of staff and set out KNCV's norms and values. These include:



Organizational report

- KNCV Code of Conduct
- KNCV Policy on Fraud, Money laundering and Counter Terrorism.
- External complaints procedure and complaints register.
- Whistleblowers procedure

The KNCV Code of Conduct, external complaints procedure, and whistleblowers procedure are available on the KNCV website: kncvtbc.org.

Confidential advisor

KNCV has appointed a person of trust. KNCV staff can speak with the confidential advisor, in strict confidence, if they experience undesirable behavior, such as intimidation, bullying, aggression and unwanted (sexual) advances, aggression, violence, and/or discrimination that takes place during work or in connection to the workplace.

Reporting

Violations of KNCV's code of conduct can be reported, either by victims or witnesses, through the following channels:

- Management
- HR
- External: lawyer
- External: confidential counsellor
- External: Whistleblowers Advisory Centre

KNCV integrity system, 2023 issues, and evolving the system. Internally there have been no reports from people regarding integrity issues, nor have there been reports from our lawyer. The confidential counsellor received two reports, both involving transgressive behavior by a supervisor. Concerning both cases, the counsellor has reported back that after sharing their experiences and the advice given during the interviews, both employees were able/willing to move on independently. The counsellor has advised that the cases do not give rise to setting out guidelines for the future, nor to sending certain signals to either the Executive Board, Board of Trustees or the Works Council.

Whistleblowers procedure

KNCV has a formal whistleblowers procedure in place utilizing an external lawyer. KNCV staff may consult this external lawyer regarding suspected misconduct or irregularities. The staff member may request confidentiality. The external lawyer provides an annual, anonymized, report to KNCV's Works Council, which will be discussed in consultation with the Executive Board. This report includes information regarding the nature of any reports, the outcomes of any investigations and

the viewpoint of KNCV. No whistleblower reports were received in 2023.

Investigations, measures, & communication

The external lawyer is responsible for investigating any reports received through the whistleblowers procedure. The lawyer will review the claim of misconduct to determine whether it is actionable and, if so, investigate the allegations. The external lawyer reports the outcome of her investigations to the Board of Trustees. Management and HR, engaging internal and external expertise as required, are responsible for investigating any reports lodged internally through either the management and/or HR channels.

Assessment of KNCV's integrity system

KNCV's integrity system is adequate for the task. KNCV has a clear, established code of conduct that has been communicated to all staff. A number of systems and processes, including an independent confidential counsellor and an external whistleblowers procedure, are in place to ensure that staff can raise concerns in confidence. More work can be done to improve these systems and processes. KNCV has been working on this in 2023; it has developed a role description for and is looking to appoint an integrity officer, it has evaluated the reporting and complaints procedures and is in the process of improving them and KNCV is working on a central place for their employees to secure the full integrity system, with all its policies, contact information, etc.

Corporate Social Responsibility and Sustainable Development Goals

KNCV's mission to eliminate TB and our work in TB control contributes to the following United Nations Sustainability Goals (in order of importance/relevance):

Goal 3: Good Health and Well-being. KNCV's work directly contributes to improved health outcomes for persons with, and the elimination of, TB.

Goal 1: No Poverty. TB can deprive families of income and contribute to poverty. KNCV's work seeks to reduce the burden of TB on society.

Goal 5: Gender Equality. KNCV works in stigma reduction, including addressing gender bias and discrimination based on sexual orientation.

KNCV plans and delivers its mission activities in close collaboration with partner, globally and in-country, in alignment with within the WHO End TB Strategy and Stop TB Partnership Plan to End TB. In the following ways KNCV aims to minimize the environmental footprint our activities, whilst serving our

core mission of eliminating TB :

- International flights: As an international organization our experts must travel to our project locations by plane. We seek, however, to minimize flights, where possible, using video conferencing and web-based communication. When KNCV staff must fly to a project or country we seek to combine activities within the country and the project.
- Transport to and from the KNCV office: We promote the use of public transport to the office in the Netherlands and to external meetings within a reasonable distance. A hybrid work policy is in place that allows staff members to work from home, hence reducing the commuting travels.
- Office: We avoid paper wastage by minimizing printing and enforcing double-sided black and white printing as much as possible and the use of

environmentally friendly printing toner.

As an employer, KNCV promotes equal employment opportunities.

The management of the investments of KNCV's financial reserves is placed under an Environmental, Social, and Governance (ESG) mandate. This is further elaborated on in the Notes to the Annual Accounts under the section "Accounting policies - assets and liabilities".

Information security and reported issues 2023

KNCV keeps records of incidents related to information security and other IT situations. In 2023 we have recorded two incidents. Both incidents have been dealt with and lessons were learned from the incidents.

Short description	Cause of the incident	Month of incident	Measure taken to control situation	Measures taken to prevent repetition
mail recipient issue	mail was sent to multiple recipients with visible mail addresses to all recipients	October	mail resent using bcc and requested recipients to remove addresses	instructed sender how to send mail
crashed SQL server 2014/ Exact database	unknown/equipment end of life situation	November	Reinstalled SQL server and restored database	action to be taken: Renew Physical server SQL server and Exact version

11. KNCV GOVERNANCE

KNCV Tuberculosis Foundation and its supervisory governance structure

KNCV is incorporated in the Netherlands as an Association of Members. KNCV's Global Office is in The Hague, the organization has branch offices in Ethiopia, Nigeria, Tanzania, Kazakhstan, Philippines, Vietnam and several affiliated (financially independent) national entities which comprise the KNCV Network.

KNCV has a two-tiered supervisory governance structure: the KNCV Association of Members with the overarching supervisory mandate and a Board of Trustees with a delegated supervisory mandate and an advisory role to management.

KNCV adheres to and reports annually in respect of fundraising standards to the Centraal Bureau Fondsenwerving (CBF) and complies with charitable sector standards of Goede Doelen Nederland. The KNCV Governance and Management Framework details how KNCV has structured its governance and management, including the separation of executive and supervisory

management. It is available on the KNCV website: www.kncvtbc.org.

KNCV Board of Trustees

The table below presents the membership of the KNCV Board of Trustees per year-end 2023 with an overview of their principal positions held and includes the member rotating in per 1.1.2024. The Board of Trustees is constituted to reflect a wide range of relevant areas of expertise. The annual self-assessment in April 2023 confirmed that all requisite competencies are available within the current composition.

During 2023 Prof. Jan-Hendrik Richardus (in May) and René Stumpel (per year-end) retired from the Board of Trustees. The Board of Trustees and General Assembly expressed gratitude for their wise counsel and dedicated service to the organization.

Prof. Frank Cobelens joined the Board of Trustees in May 2023 and Dr. Zemzem Shigute Shuka on 1 January 2024. The Board of Trustees meets periodically throughout the year and joins the extended management retreat for strategic dialogue ahead of the annual planning cycle.

Table overview BoT members and positions held

Member	Positions held
Mirella Visser (Chair)	Director Centre for Inclusive Leadership. Member Supervisory Council ING Pensionfund. Chair Board of Directors Stichting PSI – Europe. Strategic Advisor to Dutch Women's Council (NVR). Member of the Environmental Council Schiphol (MRS). Former member of the European Integration Committee of the Dutch Advisory Council on International Affairs (AIV).
Tjipke Bergsma (Vice-chair)	Former CEO of War Child Holland and Deputy CEO of Plan International. Active in various non-executive roles such as Member of the Supervisory Board of the Dutch Review of Books and Member of the Supervisory Board of Refugee FM.
Johan van 't Hag (Chair Audit Committee)	Member Executive Committee at Dümme Orange, responsible for Cut Flowers, LATAM, Strategy, and M&A. Until 2019 served as CFO at several participations of private equity fund in health care. Previously employed at Unilever in various senior financial and international management positions in Rotterdam, Stockholm, and Hamburg.
Frank Cobelens	Professor of global health at the Amsterdam UMC, Amsterdam. Supervisory Board member, Health[e]Foundation, Amsterdam. Board member, European Global Health Research Institutes Network, Amsterdam. Advisory Board member, Tuberculosis Vaccine Initiative, Lelystad. Stakeholder Group member, Global Health EDCTP3 Joint Undertaking, Brussels. Earlier positions: Chair Executive Board, Amsterdam Institute for Global Health and Development (2016-2023), Scientific Director KNCV (2013-2015).
Rolph van der Hoeven	Professor Emeritus Institute of Social Studies (ISS, Erasmus University, The Hague), and Member of the United Nations Committee for Development Policy (UN-CDP). Earlier functions include Member of the Committee Development Cooperation (COS) of the Dutch Advisory Council for International Affairs (AIV), Chief Economist at the United Nations Children Fund (UNICEF) and Director for Policy Coherence at the International Labour Organisation (ILO), with postings in Lusaka, Addis Ababa, New York and Geneva.
Wieneke Meijer	Medical doctor, Consultant Physician in TB-control of the Municipal Public Health Service (GGD) in Amsterdam, Utrecht and Limburg Noord. Chair Committee for Practical TB Control Netherlands (CPT).
René Stumpel (up to 31.12.2023)	Director of Public Health Gooi & Vechtstreek, with comprehensive responsibility for public health in this region. Serves in the KNCV Board of Trustees on behalf of the collective Municipal Health Services (GGD) in the Netherlands, reinforcing the operational linkage between KNCV and the Dutch TB control system as embedded in the Municipal Health Services.
Zemzem Shigute Shuka (from 01.01.2024)	Assistant Professor of Global Health and Development and Course Coordinator for the Economics of Development (ECD) Major of the Master's in Development Studies (MADS) Program at the International Institute of Social Studies of Erasmus University Rotterdam (ISS-EUR). Visiting Researcher and co-coordinator of the Joint PhD program between ISS-EUR and Addis Ababa University. Member of the Rotterdam Global Health Initiative (RGHI).

12. LETTER FROM THE CHAIR AND VICE-CHAIR

KNCV supervisory governance in 2023

The Board of Trustees held four meetings in 2023 and participated in the annual strategic retreat with management in August.

The Audit Committee met twice, in April to review the annual accounts 2022 and in November to assess the proposed Plan and Budget 2024 and review investment performance in the presence of the investment advisors. The Remuneration and Assessment Committee met for the annual performance review with the Executive Director in February 2024. The Chair and Vice-Chair met the new Works Council team and attended one meeting, in conformance with the practice of doing so once annually. The BoT conducted its annual self-assessment in April 2023.

The General Assembly took place on May 17, 2023. Following a briefing by the Executive Director, the Members, Board of Trustees and Management discussed the developments over 2022 and prospects for 2023. The Members Association approved the Annual Report and Accounts 2022.

KNCV developments and supervisory oversight 2023

In the course of 2023, the Board of Trustees considered KNCV strategy and positioning in the light of shifting roles for iNGOs and funding increasingly flowing directly to locally based partners. Against this background, the Board of Trustees welcomed the 120-year celebration and an updated branding as KNCV TB Plus. This reflects responsiveness and evolution of the organization, in an era in which the role of the KNCV Network gains traction and TB work has broadened its scope to include AMR and co-morbidities and acknowledges health system strengthening as the foundation for people centered TB care and prevention.

The Board of Trustees discussed and decided to strengthen the Southern voice at the governance level to respond to the abovementioned shift in funding and to ensure a wider range of perspectives and experiences at the table enhancing the quality of the Boards oversight role in the future. When GGD/GHOR

Nederland informed the Members Association that it would relinquish its statutory right of appointment of a Member to the Board of Trustees, reflecting shifts in the mandates in the Netherlands TB control, including a more pronounced role of the public authorities at RIVM. The Board of Trustees reflected on the consequences of the vacancy for its composition. Concurring with management that KNCV at governance level needs to remain strategically linked to the Netherlands TB control and public health, and that one seat suffices, the Board decided to strengthen the 'Voice from the South' through inclusion on the Board of Trustees. The Nominations Committee was tasked with selecting a suitable candidate, also considering the Board's gender composition. This resulted in the appointment per 1 January of Dr. Zemzem Shigute Shuka, Assistant Professor of Global Health and Development at the International Institute of Social Studies of Erasmus University Rotterdam and Research Affiliate at the Institute of Development and Policy Research, Addis Ababa University, Ethiopia.

Ties to Dutch TB control and public health will be assured through including 'the field of TB elimination in the Netherlands' as one of the required competency areas to be available within the Board of Trustees.

In its oversight role during 2023, the Board of Trustees paid attention to strengthening our organizational positioning. The strong performance of the organization as a TB knowledge center is reflected in an ever-increasing number of scientific publications in peer-reviewed journals and strong KNCV representation in WHO policy making processes. The evolving KNCV Network organization provides a crucial base for working in partnership and reflects the shift to locally led research and TB programming, as envisaged in, and enabled through KNCV's technical assistance (TA) approach in the past decades.

On Board of Trustees oversight on the finance side, following the on-boarding of Mario Willemsen as Director of Finance and Administration in February, temporary staffing was rapidly phased out. The Board of Trustees commended management's focus on underlying

financial and administrative processes as well as solid teambuilding. The control environment strengthened as noted in the interim management letter of the accountant by October 2023. The management and Board of Trustees agreed on lowering the norm for the level of continuity reserves, bringing it in line with an annual risk assessment reported in the accounts. Absenteeism in the organization, a concern noted in 2022, was brought back into line over the course of 2023.

Resource mobilization, including institutional and private fundraising, is affected by a challenging market. For the longer-term KNCV strategy, optimal ways of positioning for funding are a key area for Board of Trustees attention.

Looking ahead 2024 and beyond

Looking ahead, the Board of Trustees will focus its attention during 2024 on the longer perspective for KNCV, in positioning for funding as donors continue their localization agenda and evolving KNCV as a knowledge institute. The Board of Trustees is confident that KNCV, with its dedicated and professional staff and management, will continue to build and strengthen its funding base, noting the growing number of grants implemented in alignment with the KNCV Innovation Pathways. KNCV's formidable presence in WHO policy-making bodies and publications in peer-reviewed journals bear testimony to the relevance of KNCV's work and crucial role in furthering the mission to End TB.

Mirella Visser
Chair of the
Board of Trustees

Tjipke Bergsma
Vice-Chair of the
Board of Trustees

**THE STRONG
PERFORMANCE
OF THE
ORGANIZATION
AS A TB
KNOWLEDGE
CENTER IS
REFLECTED
IN AN
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NUMBER OF
SCIENTIFIC
PUBLICATIONS**



13. FINANCIAL STATEMENTS 2023

KNCV Tuberculosis Foundation (KNCV) is a global non-profit organization. Since its establishment in 1903, KNCV's mission has been to save lives and end human suffering through the promotion of health and the global elimination of tuberculosis (TB) and other related diseases.

Our vision is healthy people in a world free of TB and other related diseases, to save lives and end human suffering through the promotion of health and the global elimination of tuberculosis and other related diseases.

Primary information and objectives

The 'Koninklijke Nederlandse Centrale Vereniging tot bestrijding der Tuberculose' with Chamber of commerce number registration number 40408837 (using the name KNCV TB Plus) resides at Maanweg 174 in The Hague, the Netherlands. Under its Articles of Association, the objects of the KNCV are to promote the fight against tuberculosis, nationally and internationally, by, inter alia:

- creating and maintaining ties between the different institutions and persons in the Netherlands and elsewhere in the world, that are working towards the prevention and control tuberculosis;
- raising awareness for the prevention and control of tuberculosis and keeping the awareness alive through the dissemination of written and oral information, by causing courses to be held and by promoting scientific research relating to tuberculosis and its control;
- conducting research concerning the fight against tuberculosis;
- giving advice about ways for prevention

and care of tuberculosis, as well as e. by undertaking any and all other activities which may be conducive to these objects.

KNCV may, as a side activity, develop and support similar work in other areas of public health.

Branch offices

KNCV Global is active throughout the world via various KNCV branch offices. These branch offices monitor and/or implement TB prevention and care programs, epidemiological studies, and (clinical) research in different thematic areas in the Netherlands, and in high burden countries. At the end of the financial year 2023 KNCV had the following branch offices:

- KNCV Tuberculosis Foundation in Ethiopia, Bole subcity, Woreda 03 House Number 4-048, Behind tele medhanialem branch, Addis Ababa, Ethiopia.
- KNCV Tuberculosis Foundation in Nigeria, Block B 4th Floor, Plot 564-565, Independence Avenue, Central Business District, Abuja, Nigeria.
- KNCV Tuberculosis Foundation in Tanzania, Plot 8 & 10, Off-Haille Selassie Road, Oysterbay, Dar es Salaam, Tanzania.
- KNCV Tuberculosis Foundation in Vietnam, 130 Mai Anh Tuan Str., DongDa Dist. Hanoi, Vietnam.
- KNCV Tuberculosis Foundation Representative Office in Central Asia, 62/2 Bogenbay batyr street (corner Zverev str), 050010, Almaty, Kazakhstan.
- KNCV Philippines, Unit 211 Cityland 10, Tower 2, 154 HV dela Costa Street, Salcedo Village, Makati City 1227, Philippines.

Financial policies and results

Comment to financial result 2023

The budget for 2023 was to aim for a zero result. The actual result is €262,000 negative. The financial result includes expenditures for strategic internal projects with a total amount of €162,000 that were funded from earmarked reserves. These projects extend during the period 2023-2025. The projects are aimed at strengthening the implementation of the strategic plan and should result in increased demand for services of KNCV and competent and motivated staff.

Compared to the original budget both the project income and expenditures are about €4 million lower. This has to do with the change of nature of the projects that are currently executed at KNCV. Large projects with high expenditures in the high burden countries where the funds are managed by the Dutch KNCV entity are not very common anymore while in the original budget a growth in these projects was expected. This has also implications for the indirect cost coverage (ICR). While as a percentage of total project income the ICR exceeds the expectation, in absolute terms the ICR is lower than budgeted.

The income from fundraising was lower than budgeted. In particular, the income from legacies and endowments was only 20% of budget. Extra income from the lotteries (De Lotto) is passed on the Samenwerkende Gezondheidsfondsen (SGF) as part of the agreement between SGF and KNCV Tuberculosis Foundation. The total costs of fundraising were lower than budget.

The costs of the organization, which is defined as the costs that are not directly covered by the projects, are higher than budgeted. In the original budget, an improvement of the part of the salary costs that is covered by projects was expected. This has not materialized, partly because of several staff members on long term sick leave and high costs of interim positions in the first quarter of 2023. On the other hand, savings were possible on other costs in the organization, in particular on consultancies.

The net financial income exceeded the budget. In 2023 there was a positive yield on the investment portfolio and interest income was earned on the bank accounts.

Financial figures and ratios for the past 5 years

Financial figures

The financial figures for the last 5 years are shown below in table 1.5.1:

Table 1.5.1: Financial data for the period 2019-2023 (x €1,000)

FINANCIAL FIGURES IN EUR	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2023	Average 2021-2023
Total income	63,406	15,462	15,910	16,564	14,116	19,175	15,530
Expenses - mission related goals	62,157	15,291	13,468	15,192	13,513	17,107	14,057
Expenses - fundraising	789	585	810	1,064	1,118	1,118	997
Expenses - administration and control	1,165	1,098	675	541	418	965	545
Total Expenses	64,110	16,973	14,953	16,796	15,049	19,189	15,599
Balance of income and expenses	-704	-1,512	957	-233	-934	-14	-70
Net investment income	543	199	483	-979	672	14	59
Balance of income and expenses	-161	-1,312	1,440	-1,212	-262	0	-11

The actual income is on the lower side of the 3-year average. This also means that less is spent on the mission of the organization. The expenses of fundraising are at the same level as last year. Please note that the lottery income that is passed on to third parties (SGF) is included in the expenses of fundraising. The amount

also includes the personnel and material costs for both private fundraising and resource mobilization (institutional fundraising). The costs of administration and control is decreasing for several years. Net investment income fluctuated over the years. On average there is a positive result in the period 2021-2023.

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Financial ratios

In line with the guidelines for annual reporting, the standards issued by the Dutch Accounting Standards Board guideline RJ 650 (for fundraising organizations)

and the requirements from the Central Bureau for Fundraising in the Netherlands (CBF) financial monitoring data is shown for the period 2019 to 2023 in Table 1.5.2:

Table 1.5.2: Financial monitoring data compared to internal standards

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2023	Average 2021- 2023
FINANCIAL RATIOS IN %							
Ability to spend income on objectives:							
Spent on mission compared to total income	98.0%	98.9%	84.7%	91.7%	95,7%	89,2%	90,5%
Overall efficiency of the organization:							
Spent on the mission compared to total expenses	97.0%	90.1%	90.1%	90.4%	89,8%	89,1%	90,1%
Spent on fundraising compared to total expenses	1.2%	3.4%	5.4%	6.3%	7,4%	5,8%	6,4%
Spent on administration and control compared to total expenses	1.8%	6.5%	4.5%	3.2%	2,8%	5,0%	3,5%
Total	100.0%	100.0%	100.0%	100.0%	100,0%	100,0%	100,0%
Efficiency of fundraising:							
Spent on private fundraising compared to total fundraising income	21.9%	16.3%	10.2%	22.1%	17,5%	51,0%	16,2%
Spent on fundraising compared to total fundraising income	1.2%	3.8%	5.1%	6.4%	7,9%	5,8%	6,4%

The Dutch Charities Branch Association (Goede Doelen Nederland) has issued recommendations on the implementation of guidelines to ensure transparency and comparability in our sector. KNCV follows these guidelines.

Expenses to mission related goals

Spent on mission compared to total expenses is 89.8%. This is slightly lower than last year's 90.4% but better than the budgeted 89.1%. Since 2020 the percentage spent on the mission is stable at about 90%.

Expenses to fundraising

Spent on fundraising compared to total expenses is 7.4%. This is higher than budget, and higher than last year's 6.3%. Over the years the expenditures for fundraising have been increasing. We have invested in private fundraising and institutional resource mobilization to attract new projects from worldwide donors. Part of the expenditures of fundraising is our contribution to the Samenwerkende Gezondheidsfondsen funded by the income of the Lotto. These expenditures have increased in the past years.

Expenses to administration and control

Spent on administration and control compared to total expenses is 2.8%. This is lower than last year's 3.2% and lower than budget. This is due to KNCV's increased focus on efficiency and cost control after experiencing a large income drop following the end of with the funded USAID Challenge TB project. Also we are able to fund administrative and control tasks from the projects and hence minimize the indirect costs of the administration. We take into account that:

- Our activities are funded by private, corporate, and public donors, all of whom demand the highest level of transparency and accountability for expenditure on the mission and the allocation to projects.
- We want to spend as much of our resources as possible in an efficient and effective manner to realize our mission. Smooth running of operations and adequate decision-making-, management- and control processes contribute to that.
- The costs for maintaining efficient and effective processes should not take significant resources away from the mission, however, such costs should not be too low, as then the quality of our management could not be guaranteed. We therefore use a minimum and a maximum standard.
- In determining a range between the minimum and maximum, we must also consider the widely fluctuating levels of activities (projects and contracts) funded by institutional donors. The organization also depends on the available resources and implementation pace of third parties to realize its' plans. To account for these variables, we also present the average rate over a period of several years.

Internal monitoring data

In addition to the guidelines issued by the CBF, we also monitor the progress of our activities using other indicators, both for our own internal management and for reporting to institutional donors. These include:

- The number of project days realized (direct days) compared to budgeted direct days:

In 2023, 7,681 direct days (2022:6,518) were realized against a budget of 7,680 direct days. The income related to direct project days increased from €2.9 million in 2022 to €3.4 million in 2023.

- The direct days as a percent of total days:

This ratio reflects how much of our personnel costs

are covered by externally funded projects. A high occupancy rate for project related work of our staff members and an efficient support organization have a positive effect on this ratio. In 2023, the total actual working days were 11,521 (2022: 9,967) against a budget of 11,891. The realized direct days ratio was 66.7% (calculated as 7,681/11,521 x 100%). This is an improvement compared to a budget of 64.6% and also an improvement against last years 65.4%.

- Indirect costs compared to total direct costs, in compliance with the USAID rules for accounting:

Although the methodology does not differ drastically from our internal methodology, some cost categories and personnel categories included in our internal method must be excluded as indirect costs in the USAID method. According to the USAID calculation the percentage for 2023 is 28.58% (2022: 24.61%, 2021: 22,45%). The increase in the percentage is caused by a decrease in the project income. The organizational costs have to be covered by a higher percentage on the decreasing project income.

Our long-term aim is to be more cost-effective and generate income from both institutional and private donors.

Main risks and uncertainties

Market risks

Currency risk

KNCV operates in the European Union, Africa, and Asia and receives funds from the United States. As such, KNCV works with multiple currencies daily. Income is mostly realized in Euro and US dollars, while our expenditures are largely in Euro and the currencies of various project countries. Balances held in currencies other than the Euro or US dollars are, as much as needed, exchanged into US dollars. Foreign (non-Euro) denominated currency needed KNCV's work in the various project countries is, as much as possible, purchased centrally. Balances of currencies other than Euro and US dollar, are kept to a minimum. In the current financial year KNCV did not use financial instruments to control currency risk on foreign currencies.

Price risk

KNCV invests its temporary cash balances according to a defensive to neutral strategy. This contrasts with a very conservative policy in previous years. Consequently, KNCV faces a limited market risk related to its portfolio

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of bonds and shares. This portfolio of bonds and shares is valued at market value. Unrealized gains, if present, compared to the historical purchase value of the bonds and shares are put in a reserve.

Interest rate and cash flow risk

KNCV incurs interest rate risk on interest-bearing deposits, having a rather large amount of available cash held on the bank accounts. Since 2023 the interest rate is positive again, resulting in interest gains.

Credit risk

KNCV does not have any significant concentrations of credit risk. Receivables mainly relate to grants from reliable governments or multilateral institutions.

Liquidity risk

KNCV does not have any overdraft facilities and as such no liquidity risk.

Integrity risk

KNCV operates in an industry and geographical environment that is associated with increased risk of ethical matters. KNCV is aware of this and has controls in place to mitigate and manage these risks, including code of conduct, a policy on fraud, money laundering and counter terrorism, an external complaints procedure and register, and a whistleblower procedure. Nevertheless, no absolute assurance can be obtained of full compliance. Reference is made to the integrity section in the Annual Report.

Organizational risk

Cyber risks

KNCV's business increasingly relies on technology, both in the office environment and in the field. Failure of our systems as well as cybersecurity incidents could lead to business disruption, loss of confidential information, unauthorized access to our data, and/or a breach of data privacy regulations. All of this might lead to financial or reputational damage.

Cybersecurity remains a top priority within KNCV. We streamline and standardize our IT setup throughout the organization to address cybersecurity threats both our office systems and in the field. In the course of 2024, an unfortunate event took place in the Tanzania branch office. There has been a ransomware attack on the local server of the Tanzania office. The attack took place on Thursday, 1 February 2024. We have installed a Core Crisis Management Team to discuss the implications and are working on finding adequate solutions for this

data breach. The data has been secured and will be manually restored from the last moment of the backup. Appropriate measures have been taken to prevent future incidents in Tanzania and other offices.

Ukraine Crisis

The ongoing war in Ukraine has three major, complex, impacts on KNCV's mission:

- Direct impact on staff and their families.
- Project implementation in the region including within Ukraine.
- The potential for the interruption of TB services in Ukraine and the surrounding countries.

KNCV has staff in Russia, Georgia, and colleagues from both Russia and Ukraine in the central office in The Hague. These colleagues also have families back in their respective home countries. KNCV, working through an implementing partner (PATH), is implementing a project in Ukraine related to digital adherence tools to support patient care and supporting enrolment of patients on a shorter treatment regime for drug resistance TB. KNCV, in collaboration with partners, is currently assessing the impact on the project and patient care. Our aim is to ensure the continuation of care in Ukraine. KNCV is also collaborating and coordinating with the WHO Regional Office for Europe to assess the overall impact of the crisis on TB within the region. An internal crisis management team has been activated to monitor the staff welfare and their families and act as appropriate.

Risk management

KNCV's Management Team monitors operational risks on an ongoing basis. Project managers are also required to identify operational risks and their actions to minimize, or manage, such risks as part of their quarterly project reviews.

The Executive Director reports on risks to the Board of Trustees on a regular basis. A comprehensive risk analysis is performed each year. This analysis assesses KNCV's operational risks, controls, and mitigating actions. The report is compiled and reviewed by the Management Team, and then reviewed by the Audit Committee and the full Board of Trustees.

The Audit Committee and the Board of Trustees are also consulted on any significant changes and/or improvements to KNCV's internal controls. In 2023 KNCV adopted a new approach for quantifying the financial risks that are related to the operations. This risk assessment serves as a benchmark for the desired level of the continuity reserve. Each year in the

financial accounts the risk assessment is presented and compared to the current level of the continuity reserve. KNCV identifies two important sources of financial risks: First, the costs of a major restructuring of the organization or even closure in the face of reaching our goals (end TB) or a strategic change in the world of TB elimination. These costs include the costs for terminating indefinite labor contract and other costs for a social plan,

closing the branch offices and ending other long-term liabilities, such as the rent for the HQ office. Second, the various factors that can influence the income and the expenditures of the organization, leading to a negative impact on the financial result. These factors include changes in exchange rate, fundraising income and project income as well the impact of sick leave and higher indirect days.

Part 1: Restructuring costs

	Impact
1. Strategic reorientation and legal advice	150,000
2. Obligation of office rent The Hague	442,525
3. Closing branch offices	
3.1 Ethiopia	75,000
3.2 Nigeria	29,000
3.3 Vietnam	13,000
3.4 Tanzania	9,000
3.5 Philippines	5,000
3.6 Kazachstan	9,000
4. Termination of fixed labour contracts	840,425
5. Contingencies	500,000
-/- covered in decentralization reserve	-602,147
Net restructuring costs	1,470,802

Part 2: Operational risks

	Base 2023	Weighed risk	Impact
Investment income	882.503	-65%	-573.627
Fundraising income	447.291	-17%	-76.599
Nationale Postcode Loterij	900.000	-6%	-49.500
Vriendenloterij	52.939	-17%	-9.066
Net income for staff time from projects	3.109.281	-10%	-295.382
ICR from projects	1.933.393	-6%	-106.337
Exchange rate risk (revaluation)	-167.383	19%	-31.803
Ineligible costs (not covered in project income)	7.201.400	-1%	-84.616
Sick leave	104.408	-48%	-50.246
Total risk profile			-1.277.175

Total risk profile

Net restructuring costs	1,470,802
Total risk profile for 2 years period	2,554,351
Total	4,025,153
Desired level of continuity reserve (aiming for 125%)	5,031,441
Continuity reserve per 31 December 2023	6,755,638
Difference	1,724,197

Budget 2024

The budget for 2024 is shown below in table 1.5.3. For 2024, we expect an increase in the income from lotteries as we will execute a large part of the multiyear Dreamfund project funded by the Nationale Postcodeleerij. Also we expect an increase in the income from government subsidies and a decrease in other non-profit organizations based on the agreements that were concluded for 2024. In the net result of €379,000 negative, spending of the earmarked reserves for strategic projects is included (€440,000).

	Actual 2022	Actual 2023	Budget 2024
Income:			
- Income from individuals	524	447	550
- Income from companies	856	810	32
- Income from lotteries	2.279	2.751	5,013
- Income from government subsidies	2.684	3.407	5,071
- Income from allied non-profit organizations	499	366	505
- Income from other non-profit organizations	9.576	6.090	3,944
Total fundraising income	16.418	13.871	15,115
- Income for supply of services	145	245	106
- Other income	2	0	0
Total income	16,564	14,116	15,221
Expenses:			
Expenses to KNCV's mission			
- TB control in low prevalence countries	248	34	151
- TB control in high prevalence countries	13,710	12,766	12,419
- Research	720	229	767
- Communication and advocacy	513	485	579
Expenses to acquisition of funds			
- Costs for own fundraising activities	304	220	392
- Costs for joint fundraising activities	0	0	0
- Costs for activities by third parties	454	471	331
- Costs to acquire subsidies	306	428	310
Management and control			
- Costs for management and control	541	418	694
Total expenses	16,796	15,049	15,642
Result before income from investments	-233	-934	-421
- Income from investments	-979	672	42
Net result	-1,212	-262	-379
Change in expenses to KNCV's mission compared to previous year	92%	90%	104%
Ratio total expenses versus total income	101.4%	106.6%	102.7%
Ratio expenses for fundraising versus fundraising income	6.4%	7.9%	6.7%
Ratio continuity reserve versus organizational expenses	1.09	0.98	0.97
Ratio expenses on mission versus total expenses	90.4%	89.8%	88.8%
Ratio expenses to the mission versus total income	91.7%	95.7%	91.3%
Ratio expenses management and control versus total expenses	3.2%	2.8%	4.6%





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Balance sheet per 31 December 2023

In euro, after result appropriation

Assets		31/12/2023	31/12/2022
Office construction work		8.585	14,889
Office inventory (including regional office)		27.354	39,452
Computers		33.392	29,310
Tangible fixed assets	B1	69.331	83,650
Accounts Receivable	B2	2.511.124	1,696,132
Investments			
-Shares	B3	2.112.053	1,872,034
-Bonds	B3	4.193.256	3,979,740
-Alternatives	B3	417.934	449,452
Cash and Banks	B4	14.242.554	17,826,088
Current Assets		23.476.921	25,823,446
Total		23.546.252	25,907,096
		8.585	
Liabilities		31/12/2023	31/12/2022
Reserves and funds			
- Reserves	B5		
Continuity reserve		6.755.638	6,951,067
Decentralization reserve		602.147	602,147
Earmarked project reserves		1.688.172	1,850,095
Unrealized gains on investments		129.738	0
Fixed Assets reserve		69.331	83,650
		9.245.026	9,486,959
- Funds			
Earmarked by third parties	B6	934.088	953,804
		934.088	953,804
Reserves and funds		10.179.114	10,440,763
Long term liabilities	B7	4.960.766	7,875,966
Various short-term liabilities	B8		
-Taxes and social premiums		510.964	409,841
-Accounts payable		480.230	474,060
-Other liabilities and accrued expenses		1.094.553	1,153,345
-Current accounts		6.320.625	5,553,121
		8.406.372	7,590,367
Total		23.546.252	25,907,096

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Statement of Income and expenditures

In euro		Budget 2023	Actual 2023	Actual 2022
Income				
- Income from individuals	R1	750,000	447.291	524.016
- Income from companies	R2	0	809.991	855.937
- Income from lotteries	R3	3,298,077	2.751.410	2.278.681
- Income from government grants	R4	5,613,483	3.406.730	2.684.237
- Income from allied non-profit organizations	R5	55,817	365.508	499.252
- Income from other non-profit organizations	R6	9,206,818	6.090.177	9.575.616
Total fundraising income		18,924,195	13.871.107	16.417.739
- Income for supply of services	R7	250,805	244.889	144,517
- Other income	R8	0	-261	1,628
Total income		19,175,000	14.115.735	16,563,884
Expenses				
Expenses to mission related goals				
- TB control in low prevalence countries	R9	79,885	33,640	248,252
- TB control in high prevalence countries		15,925,731	12,765,505	13,710,363
- Research		544,518	229,296	719,617
- Education and awareness		556,655	484,726	513,382
		17,106,790	13,513,166	15,191,614
Expenses to fundraising				
- Expenses private fundraising		382,280	219,895	304,334
- Expenses share in fundraising with third parties		331,083	470,613	453,603
- Expenses government grants		404,285	427,814	305,718
		1,117,648	1,118,322	1,063,656
Administration and control				
- Expenses administration and control		964,872	417,851	541,224
Total Expenses		19,189,310	15.049.339	16,796,495
- Net investment income	R10	14,310	671.955	-978,993
Surplus / Deficit		0	-261.650	-1,211,603
Spent on mission compared to total expenses		89.1%	89,8%	90.4%
Spent on mission compared to total income		89.2%	95,7%	91.7%
Spent on private fundraising compared to income		5.9%	8,1%	6.5%
Spent on administration and control compared to total expenses		5.0%	2,8%	3.2%
Result appropriation				
Surplus / Deficit appropriated as follow				
Continuity reserve		0	-195.429	-755,560
Decentralization reserve		0	0	-6,686
Earmarked project reserves		0	-161.923	-66,065
Unrealized gains on investments		0	129.738	-386,947
Fixed assets reserve		0	-14.319	3,655
Earmarked by third parties		0	-19.716	0
Total		0	-261.650	-1,211,603



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Cash Flow Statement 2023

In euro

		Actual 2023	Actual 2022
Surplus excl interest		-462.864	1,220,223
Interest paid/ received	R1 0	201.214	8,620
Total surplus		-261.650	1,211,603
Depreciation - Fixed Assets	B1	34.597	33,352
Cash Flow from income and expenditure		-227.053	-1,178,251
Accounts receivable	B2	-814.992	712,405
Funds earmarked by third parties	B6	0	0
Non-current liabilities	B7	2.915.200	-252,698
Current liabilities	B8	816.006	5,235,818
Increase/ (Decrease) net working capital		-2.914.186	-4,776,112
Cash flow from operational activities		-3.141.239	-5,954,362
Investments	B3	-422.017	415,144
Disinvestments fixed assets	B1	0	529
Investments fixed assets	B1	-20.278	-37,535
Cash flow from investments fixed assets		-442.295	378,137
Net cash flow		-3.583.535	-5,576,226
Cash and banks as at 1 January	B4	17.826.088	23,402,314
Cash and banks as at 31 December	B4	14.242.554	17,826,088
Increase/ (Decrease) Cash on hand		-3.583.535	-5,576,226

The decrease in cash and banks in 2023 is caused by:

- A decrease of the non-current liabilities (€2.9 million). Many projects, among which the Dream Fund project funded by the Nationale Postcode Loterij, are funded in advance. In 2023, the funds were used to cover the expenditures.
- Unrealized gains on the investment portfolio (€0.4 million). The positive result did not lead to a cash flow.

Notes To the Financial Statements

General notes

KNCV organization, legal and governance structure

Organization

KNCV central office is in The Hague, the Netherlands. KNCV has in-country staff in branch offices. The broader KNCV Network also comprises nationally registered affiliates. These entities, legally and financially independent, are governed by a (predominantly or entirely) local management board and include the KNCV affiliation in their name. Operationally, they are linked into the KNCV knowledge base and knowledge sharing processes. Ties with KNCV are expressed and formalized in partnership and branding agreements.

Legal structure

The 'Koninklijke Nederlandse Centrale Vereniging tot bestrijding der Tuberculose' (using the name KNCV TB Plus) is an Association of Members according to Dutch law. KNCV's members are associations and foundations that have TB control as their mission or area of work. The following professional associations endowment funds comprise the KNCV Association of Members:

- GGD/GHOR Nederland
- Nederlandse Vereniging van Artsen voor Longziekten en Tuberculose
- Nederlandse Vereniging voor Medische Microbiologie
- Stichting Medisch Comité Nederland-Vietnam
- Vereniging van Artsen werkzaam in de Tbc-bestrijding
- Verpleegkundigen & Verzorgenden Nederland, Platform Verpleegkundigen Openbare Gezondheidszorg
- Dr. C. de Langen Stichting voor Mondiale Tbc-bestrijding
- Mr. Willem Bakhuis Roozeboomstichting
- 's-Gravenhaagse Stichting tot Steun aan de bestrijding van Tuberculose
- Stichting Suppletiefonds Sonnevank

Additionally, KNCV has two honorary members: Dr. H.B. van Wijk and Dr. Wim Waal. Honorary members are individuals who have made a significant contribution to TB control and/or to KNCV as an organization

Accounting policies

General accounting policies

Guideline RJ 650

KNCV is subject to guideline RJ 650 for Annual Reporting by Fundraising organizations. The financial statements are drawn up in accordance with the Reporting Guideline for Fundraising Institutions, guideline RJ 650. In the notes the composition of the Balance Sheet is analyzed and commented upon. Furthermore, significant deviations between the 2023 results and budget and between 2023 and 2022, as shown in the Statement of Income and Expenses, are clarified.

Changes in accounting principles.

The valuation principles and method of determining the result are the same as those used in the previous year, with the exception of the changes in accounting principles as set out below and in the relevant sections.

Valuation

The general principle for the valuation of assets and liabilities, as well as the determination of results, is the historical purchase price. Unless otherwise stated, assets and liabilities are stated at the values at which they were acquired or incurred.

Estimates

In applying the principles and policies for drawing up the financial statements, the management of KNCV makes different estimates and judgments. These estimates and judgments may be essential to the amounts disclosed in the financial statements. If necessary, in order to provide the true and fair view of the nature of these estimates and judgments, including related assumptions, the relevant estimates and judgments are disclosed in the notes to the respective financial statement item.

Translation of foreign currencies

Items included in the financial statements are measured using the currency of the primary economic environment in which KNCV operates. The financial statements are presented in Euro as KNCV has its base of operations in The Hague, the Netherlands.

Assets and liabilities in foreign currencies are translated at the official rates of exchange ruling at the balance sheet date. Non-monetary assets valued at fair value in

Financial statements

a foreign currency are converted at the exchange rate on the date on which the fair value was determined.

Transactions in foreign currencies are translated at the applicable exchange rate on the date of the transaction. The resulting exchange differences are accounted for in the profit and loss account.

Balance sheets of local KNCV representative offices
The balance sheets of KNCV representative offices are included in KNCV's balance sheet per asset/liability group against the exchange rates as per year-end.

All legal entities that can be controlled, jointly controlled, or significantly influenced are considered to be a related party. Any entities that can control KNCV are also considered to be a related party. In addition, statutory directors, other key management of KNCV and their close relatives are also regarded as related parties.

Transactions with related parties are disclosed in the notes insofar as they are not transacted under normal market conditions. The nature, extent, and other information related to such transactions, is disclosed if this is necessary to provide the required insight.

Accounting policies – assets and liabilities

Tangible fixed assets

The tangible fixed assets have been valued at historic acquisition prices less cumulative depreciation using the following depreciation rates:

- Office (re)construction 5 years
- Office inventory 5 years
- Computers 3.33 years

Allowance is made for any impairment losses expected at the balance sheet date. An assessment is made annually to see if additional depreciation of fixed assets is deemed necessary based on the actual value of the assets. The impairment analysis for 2023 has been made; there were no losses or gains. Gains and losses from the occasional sale of property, plant or equipment are included in depreciation.

Receivables concerning projects

Receivables concerning projects consist of received advances related to KNCV's various international projects. Receivables are recognized initially at fair value and subsequently measured at amortized cost. If payment of the receivable is postponed under an extended payment deadline, fair value is measured based on the discounted value of the expected revenues.

Interest gains are recognized using the effective interest method. When a trade receivable is uncollectible, it is written off against the allowance account for trade receivables.

The actual expenses are deducted from the advances.

Investments

KNCV has an investment policy. The policy can be summarized as investing only when there is an excess of liquidity that cannot be used for KNCV's main activities in the short-term. As far as that is the case, the investment objectives are: avoiding high-risk investments and to realize optimum (as possible) stable returns for the duration of the investment. For that reason, KNCV is investing predominantly in bonds: 61% (2022: 63%).

The KNCV's investment policy is also focused on hedging price risks by reserving unrealized exchange differences in the reserve 'unrealized gains/losses on investments'. Any shares held for trading purposes are carried at fair value. Investments in bonds and bond funds are recognized at fair value. Unrealized capital gains will be accounted for in the reserve for 'unrealized gains/losses on investments'.

Cash and banks

Cash and bank balances are freely disposable, unless stated otherwise, and are accounted for at nominal value. KNCV does not have any significant concentrations of credit risk. Our goal is to only conduct business with banks and financial institutions with an "A" rating or higher, however this is not always possible, due to local availability. Cash and bank balances in project countries are kept purposely low to limit the credit risk. There is no concentration risk as this is divided over multiple different banks in multiple countries.

Liabilities concerning projects

Liabilities concerning projects consist of paid advances on behalf of various international projects. Current liabilities are recognized at fair value as of initial recognition. After initial recognition current liabilities are recognized at the amortized cost price, being the amount received, considering premiums or discounts, less transaction costs. This is usually the nominal value.

Accounting policies – statement of income & expenditure

Allocation to accounting year

The result is the difference between the realizable value of the services provided and the costs and other charges during the year. Results on transactions are recognized in the year in which they are realized.

Income recognition

Income from individuals is recognized as income in the financial year the income or in-kind contribution is received.

Income from legacies and endowments are accounted for in the year in which the amount can be reliably determined. Provisional payments in the form of advances are accounted for in the year in which they are received.

Income from lotteries is included in the financial year in which they are received or committed.

All other income from goods and services is recognized under the percentage-of-completion method based on the services performed to the balance sheet date as a percentage of the total services to be performed and based on actual costs incurred and time spent.

Other operating expenses

Costs are determined on a historical basis and are attributed to the reporting year to which they relate.

Employee benefits

Short-term employee benefits: Salaries, wages and social security contributions are charged to the income statement based on the terms of employment, and whether they are due to employees or the tax authorities.

Pensions: KNCV's pension scheme qualifies as a defined benefit plan. The defined benefits are based on an average pay system. Contributions to the pension scheme are determined by the sector pension fund for health care (PFZW).

Under guideline RJ 271.3 the liability or asset recognized in the balance sheet in respect of defined benefit pension plans represents the actual pension liability or receivable towards the pension fund or third-party pension insurance company. The pension expense in the profit and loss account represents the premiums paid during the year. In addition to the premium payments, there are no other obligations.

The pension funds coverage rate in December 2023 was 106.3% (Dec. 2022: 109.2%, Dec. 2021: 106.6%).

Prepaid contributions are recognized as deferred assets if these lead to a refund or reduction of future payments. Contributions that are due but have not yet been paid are presented as liabilities. In the event that foreign pension schemes differ significantly from the design and operation of the Dutch pension system, a best estimate is made of the obligation as at the balance sheet date, and the monthly contributions are paid to the employees. These employees should

then transfer these to contributions to their respective pension schemes.

Operational lease

The organization may have lease contracts whereby a large part of the risks and rewards associated with ownership are not for the benefit of, nor incurred by, the organization. The lease contracts are recognized as operational leasing. Lease payments are recorded on a straight-line basis, considering reimbursements received from the lessor, in the income statement for the duration of the contract.

Depreciation tangible fixed assets

Tangible fixed assets are carried at cost less straight-line depreciation over their estimated useful lives. Tangible assets are depreciated from the time they are taken into use over their estimated useful lives. Future depreciation is adjusted if the estimate of future useful life changes. Gains and losses on the sale of tangible fixed assets are included in the depreciation.

Financial income and expenses

Interest income and expenses are recognized on a pro rata basis, taking account of the effective interest rate of the assets and liabilities to which they relate.

Accounting policies – Cash Flow Statement

The cash flow statement is determined using the indirect method, presenting the cash flow separately as the sum of the shortage or surplus and the costs for depreciation. Cash flows in foreign currencies are included using an average exchange rate. Currency fluctuations and income and expenses from interest are added to the cash flow from operational activities. Interest paid and received, dividends received, and income taxes are included in cash from operating activities. Under investments (in property, plant, and equipment) only investments which were paid for during the year are included.

Allocation expenditure – Guideline 650

All expenditure is allocated to three main categories 'objectives (main activities)', 'raising income' and 'administration and control'. Furthermore, expenditure is allocated to organizational units, with activities matched to the three main categories. When units are active or supportive for other units the expenses will be internally charged based on internal keys. The table below shows which category fits with the specific organizational unit and the key for the internal charge. The percentages of staff expenses are based on average time spent per function. Each year, the percentage are updated based on the number of FTE per function.

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Table 3.3.1: Allocation arguments

Organizational unit	Charge argument
Netherlands, low prevalence	All expenses charged on 'TB control in low prevalence countries'
Other countries, high prevalence	3% of staff expenses charged on 'Expenses government grants'
	All other expenses charged on 'TB control in high prevalence countries'
Project management	3% of staff expenses charged on 'Expenses government grants'
	All other expenses charged on 'TB control in high prevalence countries'
Research	3% of staff expenses charged on 'Expenses government grants'
	All other expenses charged on 'Research'
Communication	All expenses charged on 'Information, education and awareness'
Fundraising	Actual expenses charged on 'Expenses actions from third parties'
	Staff expenses charged on 'Information, education and awareness' and 'Expenses private fundraising' based on time writing.
	40% of all other expenses charged on 'Information, education and awareness'
	60% of all other expenses charged on 'Expenses private fundraising'
Directors' office	Grants to third parties for scientific research charged on 'Research'
	Expenses for public affairs charged on 'Information, education and awareness'
	7% of staff expenses charged on 'TB control in high prevalence countries'
	2% of staff expenses charged on 'Expenses fundraising third parties'
	3% of staff expenses charged on 'Expenses government grants'
	3% of staff expenses charged on 'Expenses financial assets'
	All other expenses charged on 'Expenses administration and control'
Human resource management	Based on amount of FTE of units charged on four objective-categories, expenses private fundraising and expenses administration and control
Facility management	Based on amount of FTE of units charged on four objective-categories, expenses private fundraising and expenses administration and control
Finance, Planning & Control	Staff exclusively working for project finance is charged to the objective-categories
	All other expenses charged on 'Expenses administration and control'

Materials used for supporting the fundraising message (for examples letters to donors, and newsletters) also contain information about the disease tuberculosis and tuberculosis control. The percentage of expenses

from fundraising charged on 'Information, education and awareness' is determined by a prudent estimate of the amount of information supplied in all materials.

Notes to the assets

All figures in Euro

Tangible Fixed Assets (B1)

Movements in the tangible fixed assets are as follows:

	Office reconstruction work	Office inventory (including regional office)	Computers	Total
as at 1 January, 2023				
Cost	31.536	267.232	838.415	1.137.183
Accumulated depreciation	-16.647	-227.780	-809.105	-1.053.533
Book value	14.889	39.452	29.310	83.650
Increase / (Decrease) 2023				
Investments	0	0	20.278	20.278
Disinvestments	0	0	-1.458	-1.458
Depreciation	-6.304	-12.098	-16.196	-34.597
Depreciation on disinvestments	0	0	1.458	1.458
	-6.304	-12.098	4.082	-14.319
as at 31 December, 2023				
Cost	31.536	267.232	857.235	1.156.003
Accumulated depreciation	-22.951	-239.878	-823.843	-1.086.672
Book value	8.585	27.354	33.392	69.331

All fixed assets are used for operational management of the organization, such as office inventory, office reconstructions and ICT equipment. Investments in new fixed assets for 2023 are ICT related (laptops for new staff members and the replacement of older screens in The Hague office). Assets that are no longer in use have been disinvested.

The part of their book value that was not depreciated yet is included in the depreciation for 2023. Tangible fixed assets are those assets needed to operationally manage the business. Assets directly used in the scope of the main activities have not been included in the tangible fixed assets figures.

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Accounts Receivable (B2)

All receivables have an expected remaining maturity of less than one year. The fair value approximates the book value.

	31/12/2023	31/12/2022
B2 Accounts Receivable		
Interest (on bonds)	65.809	20.221
Lotteries	1.064.657	1.072.826
Debtors	396.645	255.464
Payments in advance general	201.949	165.090
Payments in advance projects	4.919	35.814
Legacies in process	17.142	35.098
Receivables other donors	751.019	110.972
Other receivables	8.984	647
	<u>2.511.124</u>	<u>1.696.132</u>

Accounts Receivable are €2.5 million compared to €1.7 million in 2022, mainly because of the amounts to be received from donors. Accounts Receivable consist of current account balances with projects and accounts receivable from donors. Contracts with donors lead to a receivable if costs

incurred are higher than advances received from the donor. The annual level of activities executed influences this balance significantly. Acquiring grants from institutional donors can lead to a structural and significant decrease or increase in Accounts Receivables.

Investments (B3)

The current portfolio investments can be specified as follows:

	Shares	Bonds	Alternatives	Total
Balance as at 1 January, 2023	1.872.034	3.979.740	449.452	6.301.226
Purchases	404.772	1.615.162	0	2.019.935
Sales	-401.168	-1.641.860	0	-2.043.028
Redemption of bonds	0	0	0	0
Realized stock exchange result	-68.366	-49.450	0	-117.816
Unrealized stock exchange result	304.781	289.664	-31.518	562.927
Amortization	0	0	0	0
Balance as at 31 December, 2023	<u>2.112.053</u>	<u>4.193.256</u>	<u>417.934</u>	<u>6.723.243</u>

The portfolio is carried at fair value based on the known market prices for the specific bonds, shares and funds in the portfolio. The fair value of the portfolio increased by €0.4 million to €6.7 million.

Management of the portfolio is outsourced to ABN AMRO. The performance of ABN AMRO as an administrator of the portfolio is assessed by the Audit Committee of the Board of Trustees annually and on a

more frequent basis by the Executive Director and the Director Finance. The bank is instructed to take decisions for selling and buying within the limits of KNCV's investment and treasury policy. Reference is made KNCV's Investment Policy, which is published on the KNCV website.

For investments in government bonds, KNCV will only invest in bonds issued by governments that have

an above-average sustainability score. KNCV will not invest in government bonds of countries that seriously curb press freedom, infringe on civil liberties, practice the death penalty, possess, and have the discretion to use nuclear weapons, generate an above-average percentage of electricity with nuclear power or have not signed or ratified major international treaties (for instance to ban controversial weapons, to ban nuclear testing or to counter climate change).

To determine the maximum level of investments, the level of the existing reserves and funds is used as a guiding target. In principle, 10% of total reserves are kept as liquidity, resulting in a maximum available level for investments of 90%. Calculations based on this principle show that as per 31 December 2023, €9.1 million was available (As per 31 December 2022:

€9.5 million). The market value (€6.7 million) of the investments is below the maximum. Naturally, apart from this mathematical approach, an assessment of the situation on the market is also considered when transactions take place. The historical value of the investment is €6.6 million. The difference is added to the reserve for unrealized gains on the investment portfolio.

In 2023, all asset categories stayed within the range allowed in the investment policy (see below). The table sets out the allocation of assets according to the reports from ABN AMRO. Part of the bank balance is attached to the investment portfolio and is kept as revolving fund for transactions in investments. This amount is therefore considered in the table for analysis, however reported under cash. All investments are at the company's free disposal.

Table 3.4.1: Asset allocation ultimo 2023 compared to the policy

Type of investment	Investment policy		31.12.2022		31.12.2023	
	Range	Target	In million euro	As percentage	In million euro	As percentage
Investment	40-70%	60%	4,0	63%	4,2	61%
Bonds	40-70%	60%	4,0	63%	4,2	61%
Shares and alternatives	0-50%	35%	2,3	37%	2,5	37%
Liquidities (on investment account)	0-50%	5%	0,1	2%	0,2	2%
Total		100%	6,3	102%	6,9	100%

Cash and banks (B4)

B4 Cash and banks

Immediately available

	31/12/2023	31/12/2022
Petty cash	2.183	2.025
ING	1.946.102	1.441.277
ABN AMRO bank	2.528.291	6.072.416
ABN AMRO (USD account)	9.055.353	9.136.062
ABN AMRO investment account	151.243	96.686
Bank accounts branch offices	559.381	1.077.622
	<u>14.242.554</u>	<u>17.826.088</u>

The balance of cash and banks decreased compared to 2022, from €17.8 million to a level of €14.2 million. Part of the bank balance is still available for mid-term or long-term investment in shares or bonds, once there

are more positive developments in the global financial markets. In 2023 part of the balance in dollars was converted to euro.

Notes to the reserves and funds

Result appropriation

KNCV's Executive Board prepares the annual accounts and the annual report. The annual accounts and the annual report are then adopted by the General Assembly.

The Board of Trustees and the General Assembly, in their respective meetings of 6 May 2024 and 5 June 2024, propose to allocate the deficit of 2023 according to the following division:

Surplus / Deficit appropriated as follows

Continuity reserve	-195.429
Decentralization reserve	0
Earmarked project reserves	-161.923
Unrealized differences on investments	129.738
Fixed assets reserve	-14.319
Earmarked by third parties	-19.716
Total	-261.650

KNCV's policy towards reserves and funds is clarified in Chapter 3.2 "accounting policies".

Reserves (B5)

	31/12/2023	31/12/2022
B5 Reserves and funds		
- Reserves		
Continuity reserve	6.755.638	6.951.067
Decentralization reserve	602.147	602.147
Earmarked project reserves	1.688.172	1.850.095
Unrealized exchange differences in investments	129.738	0
Fixed Assets reserve	69.331	83.650
- Funds		
Earmarked by third parties	934.088	953.804
Total reserves and funds	10.179.114	10.440.763

Continuity reserve:

The continuity reserve serves as a buffer for unexpected reversals in fortune, both in expenditures and in income. The objective of the reserve is to guarantee the continuity of the activities, while having enough time

to take measures to adjust the organizational structure, and size, to reflect fluctuations in the volume of mission related activities. For this continuity demand, the Executive Board has not earmarked the reserve with a specific spending destination.

	Balance as at 01/01/2023	Additions	Withdrawals	Result appropriation	Balance as at 31/12/2023
Continuity reserve	6.951.067	0	0	-195.429	6.755.638

The continuity reserve at year-end 2023 was €6.7 million. This is well above the minimum amount that is calculated via the risk approach (€5.1 million, see risk paragraph). The maximum level of the continuity reserve is also checked against the organizational costs. This remains well within the maximum of €10.4 million (1.5 times the actual organizational costs in 2023)

Decentralization reserve

The Decentralization Reserve is the portion of reserves which is dedicated by the Board of Trustees to serve as a buffer for expenses related to decentralization of organizational tasks, focusing on decentralized resource mobilization through the implementation of pilot projects.

	Balance as at 01/01/2023	Additions	Withdrawals	Result appropriation	Balance as at 31/12/2023
Decentralization reserve	602.147	-	-	0	602.147

Earmarked project reserves

The Executive Board has, with approval of the Board of Trustees, earmarked some parts of our equity for several specific objectives. This gives the organization the possibility to either prepare for new (unexpected) opportunities or to give extra focus to strategic areas. In the coming years, part of the reserves will be

used for extra research activities in Nigeria and Ethiopia. Funds have been withdrawn from the earmarked project reserves in 2023 for the internal, strategic projects. These activities were approved in a multi-year business for the 2023-2025 period. Total expenditures in 2023 are €161,923.

	Balance as at 01/01/2023	Additions	Withdrawals	Result appropriation	Balance as at 31/12/2023
Reserve national policy planning	50.542	0	0	0	50.542
Reserve international policy planning	77.579	0	0	0	77.579
Reserve research policy planning	84.239	0	0	-53.869	30.370
Reserve capacity building	470.312	0	0	-58.223	412.089
Reserve special needs	173.953	0	0	0	173.953
Reserve childhood TB	42.876	0	0	0	42.876
Reserve monitoring tools	144.990	0	0	-44.185	100.805
Reserve advocacy	47.233	0	0	0	47.233
Reserve education centre	758.371	0	0	-5.646	752.725
Total earmarked by the board	1.850.095	0	0	-161.923	1.688.172

The reserves for policy planning and capacity building are intended for international projects that have policy development and research components. The special needs reserve is intended for patient support. The reserve for monitoring tools is intended for investment in improving monitoring tools. The advocacy reserve is allocated for advocacy and awareness creation. The reserve for an educational center is allocated for activities related to setting up KNCV educational activities.

exchange results on investments, which are not available for mission related activities until they are realized. In compliance with guideline RJ 650, unrealized exchange results are accounted for in the Statement of Income and Expenditure and are therefore part of the surplus or deficit in the annual accounts.

Unrealized exchange difference on investments

This reserve serves as a revolving fund for unrealized

At year-end 2023 an amount of €129,738 is added to the reserve for unrealized exchange differences on investments. This is the difference between the market and historical value of the investment portfolio. The movement in the reserve is as follows:



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	Balance as at 01/01/2023	Additions	Withdrawals	Result appropriation	Balance as at 31/12/2023
Unrealized gains on investments	0	0	0	129.738	129.738

Fixed Assets reserve

KNCV separates equity, needed to finance the remaining value of fixed assets, which is allowed by guideline RJ 650. In 2023, the reserve decreased to an amount of €69,331.

	Balance as at 01/01/2023	Additions	Withdrawals	Result appropriation	Balance as at 31/12/2023
Total fixed asset reserve	83.650	0	0	-14.319	69.331

Funds (B6)

In the past, some resources received from third parties have not been used in full and are still earmarked for a specific purpose. In the coming years, part of these

funds will be used for international and research activities. Most of the funds do not have spending deadlines. At the end of 2023, the total funds are €934.088.

	Balance as at 01/01/2023	Additions	Withdrawals	Result appropriation	Balance as at 31/12/2023
Fund TSRU	90.389	0	0	0	90.389
Fund Special Needs	255.610	0	0	-12.029	243.581
Jacob and Carolina fund	6.373	0	0	0	6.373
SVOP	582.093	0	0	-7.687	574.406
Fund Wessel	19.339	0	0	0	19.339
Total funds	953.804	0	0	-19.716	934.088

Fund Tuberculosis Surveillance and Research Unit (TSRU)

The financial management of the TSRU was transferred to KNCV, as one of the members of the TSRU, in 1993. Since 1993, KNCV has been responsible for the TSRU funds held by KNCV, the financial management of these funds, and reporting on the management of the funds to TSRU's steering committee. The utilization of TSRU's funds has no time limit.

to KNCV. These funds may only be utilized for the continuation of the De Bredeweg foundation's work. The utilization of these funds has no time limit. Should the KNCV reserve earmarked for special needs or earmarked project reserves run out of funds, this Fund can be utilized to fund these activities.

Fund special needs

This fund was established from the funds arising out of the "De Bredeweg" foundation, dissolved in 1979. All rights and responsibilities to these funds were given

Jacob and Carolina Fund

By way of farewell gift, the departing Board of Trustees' chair, Dina Boonstra, created a fund, the Jakob & Carolina Fund, under the umbrella of KNCV. This fund was announced during the General Assembly in 2017. The fund will support the training of people who give support to TB patients during their lengthy and difficult

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treatment. No withdrawals were made in 2023.

SVOP

This fund relates to commitments taken over from "Stichting Voorzieningenfonds Oud Personeelsleden K.N.C.V.", liquidated in 2021. All rights and responsibilities to these funds were given to KNCV to be utilized for the continuation of the Stichting Voorzieningenfonds Oud Personeelsleden K.N.C.V.'s

work. No withdrawals were made in 2023.

Wessel

This fund relates to commitments taken over from "Wessel Foundation", dissolved in 2019. All rights and responsibilities to these funds were given to KNCV to be utilized for the continuation of the Wessel Foundation's work. No withdrawals were made in 2023.

Notes to the long-term and short-term liabilities

Long-term liabilities (B7)

All long-term liabilities are not expected to fall due until after a period of more than one year. From the originally awarded €11.1 million from the Dutch Postcode Lottery (Nationale Postcode Loterij) for the Dream Fund

(Droomfonds) €5.0 million is entered under long-term liabilities. This is the remaining expected expenditure on the project from 2025 onwards. The expected expenditure for 2024 (€3.7 million) is included under other liabilities and accrues expenses.

B7 Long-term liabilities

	Balance as at 01/01/2023	Additions	Withdrawals	Balance as at 31/12/2023
Total long term liability	10.015.513	0	-1.326.747	8.688.766
Short term part	-2.139.547	2.139.547	-3.728.000	-3.728.000
Current account NPL	7.875.966	2.139.547	-5.054.747	4.960.766

Short term liabilities (B8)

All current liabilities are expected to fall due in less than one year. The fair value of the current liabilities approximates the book value due to their short-term character.

Short term liabilities remained the same at €7.6 million. As clarified in the Accounts receivable note, the level of projects and activities agreed in grants is the main cause

for fluctuation in the liabilities. In general, the liability will be paid out based on implemented activities. The liability to other donors is related to advances received during 2023 for activities to be implemented in 2024.

A large part of Other Liabilities and Accrued Expenses relates to provision for leave hours, which are yet to be used by employees. The amount of this provision at year-end 2023 is €262,095.

B8 Various short-term liabilities

	31/12/2023	31/12/2022
Income tax branch offices and VAT	314.457	280.532
Social premiums	11.970	20.881
Pension premiums	184.537	108.428
Taxes and social premiums	510.964	409.841
Accounts payable	480.230	474.060
Provision for holiday pay	188.055	163.995
Provision for annual leave	262.095	234.448
Accruals project countries	32.599	118.917
Audit fees	63.700	66.354
Project payables KNCV branch offices	386.062	418.138
Other liabilities	162.041	151.327
Other	0	165
Other liabilities and accrued expenses	1.094.553	1.153.345
Current account subawardees	312.995	188.530
Current account Dutch Ministries	2.947	28.956
Current account NPL (Dreamfund)	3.728.000	2.139.547
Current account other donors	2.146.730	2.999.185
Endowment funds	320.859	196.872
Accounts payable TBCTA coalition partners	32	32
Current accounts	6.320.625	5.553.121
Total various short-term liabilities	8.406.372	7.590.367

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B9 - Commitments (Liabilities not included in the balance sheet)

A rental contract was entered into with a third-party lessor in 2019 for the office located at Maanweg 174 in The Hague. The rental contract commenced on 1 June 2020, with a term of 6 years, ending on 31 May 2026. The annual rent for 2023 is €164.037 including maintenance fee and VAT. A bank guarantee of €17,519 has been issued in favor of the lessor. There is also a printer lease contract that runs through to April 2026. The annual rent is €16.566. The total obligations from the rent and the operational lease at the end of the reporting period can be stated as follows:

Obligations to pay:	
No later than 1 year	183.685
Later than 1 year and no later than 5 years	258.840
Beyond 5 years	0
Total	442.525

During the reporting period the following amounts are included as costs in the income statement with respect to leases 180.603

Conditional rights

We have entered into a multi-year contract (grant agreements) with the following institutional donor:

In 2021: National Postcode Lottery, €11,100,000, from March 2021 till March 2026.

This commitment is conditional on (annual) approval of workplans.

Notes to the Statement of Income and Expenditure

In the following sections, the actual income and expenditures are compared with the budget and with the previous year's actual results.

Income

Income

	Budget 2023	Actual 2023	Actual 2022
- Income from individuals	R1 750.000	447.291	524.016
- Income from companies	R2 0	809.991	855.937
- Income from lotteries	R3 3.298.077	2.751.410	2.278.681
- Income from government grants	R4 5.613.483	3.406.730	2.684.237
- Income from allied non-profit organizations	R5 55.817	365.508	499.252
- Income from other non-profit organizations	R6 9.206.818	6.090.177	9.575.616
Total fundraising income	18.924.195	13.871.107	16.417.739
- Income for supply of services	R7 250.805	244.889	144.517
- Other income	R8 0	-261	1.628
Total income	19.175.000	14.115.735	16.563.884

In total the generated income is €2.5 million lower compared to 2022. The largest part of the income is from other non-profit organizations (43.3%) followed by income from government grants (23.8%) and then income from lotteries (19.6%). Please note that in the financial accounts 2022 the

income from the Dream Fund project by Nationale Postcode Loterij was reported under other non-profit organizations instead of income from lotteries by mistake. This is corrected in this years' financial accounts. This lead to a shift of income of €812.313.

R1 Income from individuals

Donations and gifts

	Budget 2023	Actual 2023	Actual 2022
Direct marketing activities	250.000	172.645	209.782
Gifts- other	200.000	210.513	211.849
Total donations and gifts	450.000	383.157	421.631

Legacies and endowments

	Budget 2023	Actual 2023	Actual 2022
Total income from individuals	750.000	447.291	524.016

R1: Income from individuals was 40% lower than planned and 15% lower than last year, mostly due to reduced income from direct marketing activities and reduced income from legacies.

R2 Income from companies

	Budget 2023	Actual 2023	Actual 2022
Cepheid	0	809.991	855.937
Total income from companies	0	809.991	855.937

R2: Income from companies remained at roughly the same level compared to 2022.

R3 Income from lotteries

	Budget 2023	Actual 2023	Actual 2022
Vriendenloterij (earmarked lottery tickets)	100.000	52.939	65.697
Nationale Postcode Loterij	900.000	900.000	900.000
Nationale Postcode Loterij (Dream Fund project)*	1.973.077	1.326.780	812.313
De Lotto	325.000	471.691	500.671
Total from fundraising third parties	3.298.077	2.751.410	2.278.681

* In the 2022 financial accounts the income from the Nationale Postcode Loterij for the Dream Fund was by mistake presented under R6 Income from other non-profit organizations.

R3: The actual income from lotteries decreased from €2.3 million last year to €2.7 million in 2023. In the budget a larger increase was anticipated.

The income from third party campaigns consists of contributions from three Dutch lottery organizations: The Nationale Postcode Loterij, VriendenLoterij

and De Lotto. The amount consists of general participation in the lotteries and the sale of lottery tickets. Income from the lotteries is recognized at the time of the allocation. The proceeds from the lotteries are based on multi-year contracts. Since 2023, 100% of the contribution from De Lotto is paid to Samenwerkende Gezondheidsfondsen.

Income from De Lotto is not announced until after the year-end and is therefore based on an estimate. Deviations from this estimate are accounted for as settlements from previous years.

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R4 Government grants

	Budget 2023	Actual 2023	Actual 2022
USAID	1.454.818	1.717.861	1.137.486
Global Fund/GFATM	884.196	1.069.131	846.756
Center for disease control	0	0	100.523
WHO	0	21.130	18.642
Other Donors	3.274.469	598.607	580.829
Total government grants	5.613.483	3.406.730	2.684.237

R4: In general, the income from government grants increased compared to last year. USAID and Global Fund are the largest funders.

R5 Income from allied non-profit organizations

	Budget 2023	Actual 2023	Actual 2022
Sonnevanck Foundation	0	4.394	0
Mr. Willem Bakhuijs Roozeboom Foundation	0	2.321	8.737
Dr. C. de Langen Foundation for global Tuberculosis	55.817	291.379	444.151
's-Gravenhaagse stichting tot steun aan de bestrijding der tuberculose	0	67.414	46.338
Other income from allied non-profit organizations	0	0	26
Total income from allied non-profit organizations	55.817	365.508	499.252

R5: Income from allied non-profit organizations includes the annual contribution to KNCV's activities. The income in 2023 was lower than in the previous years.

R6 Income other non-profit organizations

	Budget 2023	Actual 2023	Actual 2022
Bill and Melinda Gates Foundation	1.405.088	1.412.919	1.030.238
Unitaid	6.492.807	3.200.899	7.372.948
TB Alliance	894.415	688.334	821.391
Other*	414.507	788.024	351.039
Total income other non-profit organizations	9.206.818	6.090.177	9.575.616

* In the 2022 financial accounts the income from the Nationale Postcode Loterij for the Dream Fund was by mistake presented under R6 Income from other non-profit organizations.

R6: Income from other non-profit organizations decreased compared to 2023 and includes contributions from the Bill and Melinda Gates Foundation, Unitaid and the TB Alliance.

R7 Income for supply of services

	Budget 2023	Actual 2023	Actual 2022
Endowment funds fee on administration & control costs	0	0	5.370
Trainings	250.805	244.889	139.147
Total income for supply of services	250.805	244.889	144.517

R7: Income for supply of services increased as we arranged more courses and received more participants in the popular KNCV training courses.

R8 Other Income

	Budget 2023	Actual 2023	Actual 2022
Miscellaneous	0	-261	1.628
Total Other Income	0	-261	1.628

R9 Expenses

	Budget 2023	Actual 2023	Actual 2022
Personnel	9.391.998	9.374.108	10.376.179
Housing	194.139	201.965	185.213
Office and general expenses	5.491.426	1.650.692	1.769.898
Grants and contributions	20.500	12.029	14.825
Contributions to allied organizations	325.000	470.766	0

Allocation to destination

Actual 2023	Related to the mission goals			
	Low prevalence countries	High prevalence countries	Research	Education and Awareness
Personnel	25.221	8.219.095	171.912	169.661
Housing	2.748	135.873	18.729	7.513
Office and general expenses	5.092	1.453.280	34.708	13.923
Grants and contributions	0	12.029	0	0
Contributions to allied organizations	0	0	0	0
Purchases and acquisitions	109	1.662.781	745	299
Outsourced activities	0	1.258.828	0	0
Publicity and communication	0	385	0	292.045
Depreciation and interest	470	23.232	3.202	1.285
Total allocated	33.640	12.765.505	229.296	484.726

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Allocation to destination	Income Fundraising		Administration & Control	
	Private fundraising	Share in third parties activities	Grants	
Actual 2023				
Personnel	114.859	-416	330.586	343.191
Housing	7.857	86	11.580	17.578
Office and general expenses	35.169	159	55.089	53.271
Grants and contributions	0	0	0	0
Contributions to allied organizations	0	470.766	0	0
Purchases and acquisitions	313	3	28.578	700
Outsourced activities	0	0	0	0
Publicity and communication	60.353	0	0	106
Depreciation and interest	1.343	15	1.980	3.006
Total allocated	219.895	470.613	427.814	417.851

Total expenditures in 2023 were €15.0 million. This is €1.7 million lower than last year's €16.8 million. In the original budget, a major increase in large projects was anticipated with high in-country expenditures.



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Specification - per country, independent from nature of the project

	Budget 2023	Actual 2023	Actual 2022
Netherlands	199.396	331.397	225.843
Africa			
- Ethiopia	261.205	2.092.002	2.803.566
- Eswatini	-	35.473	-
- Kenya	-	5.819	3.223
- Lesotho	-	24.525	-
- Madagaskar	-	4.069	22.511
- Malawi	103.932	69.919	541.035
- Namibia	-	117.189	-
- Nigeria	739.057	825.197	1.271.590
- Rwanda	-	19.061	2.793
- Sierra Leone	-	10.771	-
- South Africa	-	145.030	544.571
- Tanzania	-	522.608	669.765
- Zambia	-	20.445	85.033
Subtotal Africa	1.104.194	3.892.109	5.944.087
Asia			
- India	378.450	29.634	86.526
- Indonesia	-	294.117	703.252
- Myanmar	-	20.814	38.587
- Philippines	-	375.911	759.033
- Vietnam	219.279	722.993	393.710
Subtotal Asia	597.728	1.443.469	1.981.108
Eastern Europe			
- Kazakhstan	48.537	71.769	83.986
- Kyrgyzstan	-	336.510	323.837
- Ukraine	-	175.422	367.639
- Uzbekistan	-	55.688	104.690
- Tajikistan	-	20.133	31.896
Subtotal Eastern Europe	48.537	659.522	912.048
Country related - from above	1.949.855	6.326.496	9.063.086
Non-country or region related projects	13.345.417	4.521.515	3.668.183
Expenses charged to other expenditure categories*	1.811.517	2.665.155	2.460.345
Total expenses to the mission	17.106.790	13.513.166	15.191.614

Personnel expenses

	Budget 2023	Actual 2023	Actual 2023
Salaries	3.841.261	4.396.291	3.651.359
Accrued annual leave	0	66.877	39.805
Social security premiums	451.355	585.948	486.725
Pension premiums	380.754	374.670	330.826
External staff/temporary staff	664.695	254.646	656.719
Reorganization costs	0	0	375
Sub total	5.338.065	5.678.431	5.165.809
Salaries KNCV branch offices	3.500.000	3.378.215	4.882.948
Sub total	8.838.065	9.056.647	10.048.757
Additional staff expenses			
Commuting allowances	81.825	71.835	35.373
Representation	2.350	2.526	2.858
Social event	7.200	1.683	200
Congresses and conferences	11.500	12.070	10.825
International contacts	37.000	38.343	12.084
Training & Education	90.500	64.833	40.529
Recruitment	110.000	21.795	44.615
Insurance personnel	50.000	37.424	37.464
Catering	5.000	3.377	2.537
Works council	12.500	21.592	18.211
Other personnel expenses	93.850	1.811	66.992
Allocated to investment income	-17.792	-4.785	-7.843
Sub total	483.933	272.505	263.844
Other human resource management costs			
Development of tools	25.000	11.294	37.699
Safety training	45.000	33.663	25.878
Sub total	70.000	44.957	63.577
Total personnel expenses	9.391.998	9.374.108	10.376.179

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Table 3.7.1: Headcount per country

Total headcount	Q4-2021	Q4-2022	Q1-2023	Q2-2023	Q3-2023	Q4-2023
Nigeria	19	12	12	12	12	12
Ethiopia	45	57	57	42	41	35
Malawi	12	4	0	0	0	0
Tajikistan	1	1	1	0	0	0
Tanzania	9	9	4	2	2	2
Philippines	5	11	5	2	2	0
Kyrgyzstan	0	1	2	5	5	5
Kazakhstan	2	2	2	2	2	2
Vietnam	2	6	5	6	4	4
Branch offices in total	95	103	88	71	68	60
The Netherlands	53	53	62	62	61	59
Total	148	156	150	133	129	119

Out of the headcount in the Netherlands, 11 employees are working from abroad.

Housing expenses	Budget 2023	Actual 2023	Actual 2022
Rent	160.000	161.982	152.650
Repairs and maintenance	1.000	1.222	1.040
Cleaning expenses	20.000	25.823	21.175
Insurance and taxes	10.000	7.995	7.891
Plants and decorations	3.500	5.318	2.456
Housing expenses regional offices	0	0	0
Allocated to investment income	-361	-376	-232
Total housing expenses	194.139	201.965	184.980

Office and general expenses	Budget 2023	Actual 2023	Actual 2022
General office supplies	2.300	2.197	676
Telephone	4.000	2.823	2.468
Postage	4.000	4.020	2.686
Copying expenses	18.000	17.159	15.322
Professional documentation	500	0	0
IT costs	195.500	198.199	192.579
Audit fees	100.000	106.929	119.821
Board of Trustees	6.500	6.215	9.699
Consultancy	278.000	33.379	118.327
Bank charges	20.000	21.842	21.869
Other office and general expenses	35.500	63.361	27.739
Office and general expenses regional and branch offices	4.828.000	1.195.263	1.258.712
Allocated to investment income	-874	-696	-559
Total office and general expenses	5.491.426	1.650.692	1.769.339

Grants and contributions	Budget 2023	Actual 2023	Actual 2022
Subsidy research third parties	2.500	0	1.000
Financial support patients	18.000	12.029	13.825
Allocated to investment income	0	0	0
Total grants and contributions	20.500	12.029	14.825

Purchases and acquisitions	Budget 2023	Actual 2023	Actual 2022
Travel and transportation	1.275.000	1.253.962	1.869.811
Equipment	300.000	253.948	360.828
Supplies	250.000	240.200	129.891
Lotto income to third parties	325.000	470.766	449.970
Other acquisition	212.300	-54.566	153.466
Allocated to investment income	0	-15	10
Total purchases and acquisitions	2.362.300	2.164.295	2.963.976

Outsourced activities	Budget 2023	Actual 2023	Actual 2022
Contractual	1.300.000	1.258.828	1.213.608
Allocated to investment income	0	0	0
Total outsourced activities	1.300.000	1.258.828	1.213.608

Publicity and communication	Budget 2023	Actual 2023	Actual 2022
General campaigns	75.000	61.755	59.721
Communication and information	82.000	74.779	65.263
Marketing and fundraising	238.510	216.355	115.293
Allocated to investment income	0	0	0
Total publicity and communication	395.510	352.889	240.277

Depreciation and interest	Budget 2023	Actual 2023	Actual 2022
Office reconstruction work	6.500	6.304	6.304
Office inventory	12.000	12.098	12.098
Computers	15.000	16.196	14.951
Allocated to investment income	-62	-64	-42
Total depreciation and interest	33.438	34.533	33.310

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The audit expenses charged by PricewaterhouseCoopers Accountants N.V. can be broken down into two categories:

	Budget 2023	Actual 2023	Actual 2022
Audit expenses			
Audit of the Annual Accounts	100.000	100.000	92.081
Project audits PWC*	0	6.929	27.740
Total	100.000	106.929	119.821

This includes the CIB audit. Audit costs are charged to the year to which they relate. Project audit costs, when allowable under donor conditions, are reported under expenses to mission related goals.

Net investment income

R10 Investment income	Budget 2023	Actual 2023	Actual 2022
Dividends	0	44.909	41.704
Bond earnings	0	23.887	23.111
Realized exchange gains	0	-117.816	-254.141
Unrealized exchange results	0	562.927	-749.893
Interest on cash on hand and deposits	33.400	201.214	8.620
Total from investments	33.400	715.120	-930.600
Total out of pocket costs investments	0	37.229	39.727
Allocated costs	19.090	5.936	8.665
Net investment income	14.310	671.955	-978.993

In line with the guideline RJ 650 investment income is presented after deduction of investment costs.

Table 3.7.2, sets out the investment results over a 5-year period as required by the sector organization for charities, Goede Doelen Nederland. The table also shows the average result over this 5-year period.

Table 3.7.2: Investment results 2019-2023

Description	2019	2020	2021	2022	2023	5 year average
Bond income	50	29	28	23	24	31
Dividend	22	17	24	42	45	30
Realized exchange results	189	119	736	-254	-118	134
Unrealized exchange results	326	83	-253	-750	563	-6
Interest on cash on hand and deposits	23	0	-3	9	201	46
Gross investment income	611	248	532	-931	715	235
Investment expenses	31	49	49	48	43	44
Net investment income	580	199	483	-979	672	191

Note: Investment expenses include allocated organizational expenses.

The Executive Director confirms that all transactions in 2023 have been executed in compliance with the Investment Policy. This has been monitored by analyzing the monthly and quarterly reports of the investment bank and by discussing the results during periodical meetings.

Transaction costs are expensed in the income statement if these are related to financial assets carried at fair value through profit or loss. The equity instruments are quoted in an open market.

Remuneration of the management

The Board of Trustees has, upon the recommendation of the Remuneration Committee, determined the amount of the management remuneration and additional benefits to be paid to management. The remuneration policy is regularly reviewed. The most recent review

was carried out in April 2020, with the handover of leadership to the new Executive Director. In determining the remuneration policy and remuneration, KNCV adheres to Goede Doelen Nederland's (www.goededoelennederland.nl) advisory scheme for the remuneration of the management of charitable organizations ("Adviesregeling Beloning Directeuren van Goede Doelen").

In accordance with Goede Doelen Nederland's advisory scheme for remuneration of directors, a maximum annual remuneration is determined based on weighted criteria. At KNCV, this weighting was performed by the Remuneration Committee. This resulted in a so-called basic score for management positions ("Basis Score voor Directiefuncties" - BSD) of 475 points and a maximum annual remuneration of 100% of €152,661 for 1 FTE over a period of 12 months for the Executive Director.

Executive remuneration

In compliance with standard reporting form of GDN

Name	M. Gidado	
Position in the board	Executive Director	
Contract		
Legal status	Indefinite	
Number of hours	40	
FTE	100%	
Period for reporting year	1/1 - 31/12	
Remuneration		
Annual income		
Gross salary	129.530	
Holiday allowance	11.226	
Extra month	10.794	
Variable/performance allowance	-	
Subtotal		151.550
Taxable allowances	816	
Pension premium, employers' part	15.026	
Pension compensation	-	
Other allowance, long-term	35.240	
Payment in relation to beginning or end of contract	-	
		51.082
Total remuneration 2023		202.632
Total remuneration 2022		192.823

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In 2023, the actual income for management for the purposes of assessment of compliance with Goede Doelen Nederland's maximum annual remuneration was as follows:

- The gross annual salary of the Executive Director, M. Gidado, was €151,550 in 2023.
- The Executive Director is employed by KNCV for 40 hours per week.

The annual income for the Executive Director is within the limit of €152,661 for 1 FTE over a period of 12 months according to the "Regeling beloning directeuren van goede doelen ten behoeve van besturen en raden van toezicht". The total remuneration 2023 (gross income, taxable allowances, employer's contribution to pension premiums and pension compensation, and other

allowances) is above the maximum. This is related to the agreement to compensate for the schooling fees of the international school for the children of the Executive Director.

The size and composition of the management remuneration is reported in the notes to the Statement of Income and Expenditure. Besides the annual income, management remuneration also includes the national insurance and pension contributions and, if applicable, any severance payments upon termination of employment.

No loans, advances nor guarantees are issued to members of the Executive Board or members of the Board of Trustees. The members of the latter receive a fixed compensation of €100 for each Board of Trustees meeting attended.

Events Occurring After the Balance Date

There have been no material post balance sheet events that would require adjustments to KNCV's Financial Statements per 31 December 2023.

The Hague, 17 May 2024

Mirella Visser
Chair of the Board of Trustees

Jan Hendrik Richardus
Vice chair of the Board of Trustees

Mustapha Gidado
Executive Director

Other Information

Provision in the Articles of Association governing the approval of the annual accounts, annual report, and the result appropriation.
Article 17 of KNCV's Articles of Association specifies that the approval of the annual accounts and the annual report, including the allocation of the result, shall take place during the general members meeting.

