

EURASIAN HARM REDUCTION ASSOCIATION, 304470687
INDEPENDENT AUDITOR'S REPORT,
FINANCIAL STATEMENTS
For the year ended
31 December 2021

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INDEPENDENT AUDITOR'S REPORT

To the members of Eurasian Harm Reduction Association

Opinion

We have audited the financial statements Eurasian Harm Reduction Association (the Association), which comprise the statement of financial position sheet at December 31, 2021, and the statement of activities for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects of the financial position of the Association as at December 31, 2021, and (of) its financial performance for the year then ended in accordance with Order 1K-372 of the Minister of Finance "On the Approval and Submission of Accounting and Financial Statements of Non-Profit Limited Liability Legal Entities and Approval of the Rules for Valuation of Assets and Services Received Free of charge by Political Campaign Participants"

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Association in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the requirements of the Law on Audit of Financial Statements of the Republic of Lithuania that are relevant to audit in the Republic of Lithuania, and we have fulfilled our other ethical responsibilities in accordance with the Law on Audit of Financial Statements of the Republic of Lithuania and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other information

The other information comprises the information included in the Association's annual report, but does not include the financial statements and our auditor's report thereon. Management is responsible for the other information.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon, except as specified below.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

In addition, our responsibility is to consider whether information included in the Association's annual report for the financial year for which the financial statements are prepared is consistent with the financial statements and whether annual report has been prepared in compliance with applicable legal requirements. Based on the work carried out in the course of audit of financial statements, in our opinion, in all material respects:

- The information given in the Association's annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The Association's annual report has been prepared in accordance with the requirements of the Law on Financial Reporting by Undertakings of the Republic of Lithuania.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the Business Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

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

We shall communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Moore Mackonis UAB

Dangutė Pranckėnienė

Certified auditor

28 April, 2022, J.Kubiliaus 6, Vilnius

STATEMENT OF FINANCIAL POSITION

Line No.	ASSETS	Notes No.	31.12.2021	31.12.2020
A.	NON-CURRENT ASSETS		2 978	3 116
1.	INTANGIBLE ASSETS		---	---
2.	TANGIBLE ASSETS	1	2 978	3 116
3.	FINANCIAL ASSETS		---	---
4.	OTHER NON-CURRENT ASSETS		---	---
B.	CURRENT ASSETS		1 379 290	562 457
1.	INVENTORIES	2	2 021	2 021
2.	AMOUNTS RECEIVABLE WITHIN ONE YEAR		---	---
3.	OTHER CURRENT ASSETS		---	---
4.	CASH AND CASH EQUIVALENTS	3	1 377 269	560 436
	TOTAL ASSETS		1 382 268	565 573
	EQUITY AND LIABILITIES	Notes No.	31.12.2021	31.12.2020
C.	EQUITY CAPITAL		1 813	1 505
1.	SHAREHOLDER'S CAPITAL		---	---
2.	RESERVES		---	---
3.	INVOLABLE CAPITAL		---	---
4.	ACCRUED OPERATING RESULT		1 813	1 505
D.	FINANCING AMOUNTS	4	1 380 455	563 852
G.	AMOUNTS PAYABLE AND OTHER LIABILITIES		---	216
1.	AMOUNTS PAYABLE AFTER A ONE-YEAR AND OTHER LONG-TERM LIABILITIES		---	---
2.	AMOUNTS PAYABLE WITHIN A ONE-YEAR AND OTHER SHORT-TERM LIABILITIES	5	---	216
	TOTAL OWN CAPITAL AND LIABILITIES		1 382 268	565 573

Director _____

Ganna Dovbakh

Chief Accountant _____

Danguolė Zapkuvienė

2022.04.28.

STATEMENT OF FINANCIAL POSITION

<u>Line No.</u>	<u>Items</u>	<u>Notes No.</u>	<u>2021</u>	<u>2020</u>
I.	REVENUE		1 681 319	1 332 619
1.	SALES REVENUE			
2.	FINANCING REVENUE	6	1 681 319	1 332 619
3.	OTHER REVENUE			
II.	COSTS		(1 681 011)	1 333 550
	COST OF GOODS, SERVICES PROVIDED AND OTHER COSTS OF SALE			
1.	PROVIDED AND OTHER COSTS OF SALE			
2.	OPERATING COSTS	7	(1 681 011)	1 333 550
3.	OTHER COSTS			
III.	RESULT BEFORE TAXES		308	(931)
IV.	INCOME TAX			
V.	NET OPERATING RESULT		308	(931)

Director _____

Ganna Dovbakh

Chief Accountant _____

Danguolė Zapkuvienė

2022.04.28.

EXPLANATORY NOTES

For the years ended 31st December 2021

I. GENERAL INFORMATION

1. The Eurasian Harm Reduction Association (hereinafter referred to as "the Institution") is a non-profit public legal entity. Its goal and activities are promotion of humane, evidence-based harm reduction methods in the field of drug use, reduction of prevalence of socially significant diseases, and development of policy on drug use, in order to improve health and human rights at the individual, community and social levels.
2. The Institution was registered on 2nd March 2017, address Gedimino pr. 45-4, Vilnius. The Association registration number is 304470687, it is not subject to VAT. Period of operation is unlimited. The financial year of the Association is calendar year.
3. Number of employees at the end of 2021 year was 10.

II. ACCOUNTING POLICY

Form of financial statements

The financial statements of the Institution have been prepared in compliance with Law on Accounting and Law on Financial statements of Entities of the Republic of Lithuania, and Order No. 1K-372 of the Minister of Finance of the Republic of Lithuania On the Approval and Submission of Accounting and Financial Statements of Non-Profit Limited Liability Legal Entities and Approval of the Rules for Valuation of Assets and Services Received Free of charge by Political Campaign Participants.

The institution's accounting is carried out in accordance with the rules for the preparation and presentation of accounting and financial statements of non-profit limited liability legal entities and the valuation of assets and services received free of charge by participants in political campaigns.

The financial statements are based on the assumption that the Institution will be able to continue as a going concern in the nearest future.

Currency of the Financial Statements

The figures in these financial statements are presented in the national currency, Euro (Eur).

Non-current Intangible Assets

Intangible assets are stated at acquisition cost less accumulated amortization and impairment losses. Amortization is provided on a straight-line method (linear) with consideration of the expected useful period of intangible assets. The amortization period of intangible assets is 3 years, and the acquisition value is at least EUR 500.

Non-current intangible assets	Average useful life period (in years)
Software	3
Licenses, other rights	3
Other non-current intangible assets	4

Non-current Tangible Assets

Non-current assets are stated at acquisition cost less accumulated depreciation and impairment losses. Amortization is provided on a straight-line method (linear) with consideration of the expected useful period of intangible assets. Assets are classified as non-current tangible assets if their useful life is longer than one year and acquisition cost is at least EUR 500. Residual value of non-current tangible assets is EUR 1. Non-current tangible assets are depreciated over 3-6 years of useful period.

Non-current tangible assets	Average useful life period (in years)
Furniture	6
Computer and communication equipment	3
Other non-current tangible assets	4

Foreign Currency

All currency items in the balance sheet are presented in euro, applying the currency exchange rate effective as at the balance sheet date. Differences arising upon the payment of amounts recognized in foreign currency items at another exchange rate are recognized as income or costs of the reporting period.

Current Assets

- Prepayments. Prepayments to suppliers for inventories or services that the Institution will receive later on.

Accounting of Funding

Sources of funding received by the Institution are following:

- Subsidies;
- targeted contributions;
- other.

Subsidies are recognized when the non-current assets are received free of charge or acquired using funds allocated to the program. Subsidies are recognized and shown in the balance sheet when they have the following characteristics:

- purpose of assets received corresponds the objectives set out in the statute on an entity;
- the Institution receives non-current assets free of charge or acquires such assets for funds allocated to a program.

Accounting of subsidies is based on the accrual method. Subsidies are recognized as used when assets received free of charge and acquired for targeted funds are depreciated. The unused part of subsidy is shown in the balance sheet. The Institution collects information specified by givers, group of assets received.

Targeted contributions include support from international support funds to achieve defined objectives Targeted contributions are recognized and booked if they meet the following criteria:

- the nature of activity established in the statute of the receiver of contributions corresponds the requirements set for funding;
- there are decision confirmed by documents and other evidence that contributions will be received;
- Institution has incurred expenses, financing to which is arranged.

If the targeted contributions meet the criteria set out in the definition, they are recorded as receivable. If the target contributions do not meet the recognition criteria, they are recorded in the accounts as target contributions received after their actual receipt. Examples of targeted contributions may include support for the achievement of the objectives set out in the cost estimate, support for the organization of funding the event.

Targeted contributions are recognized as used to the extent that expenses incurred are recognized as to be compensated. After use of targeted contributions for acquisition on non-current assets, only the item of funding changes: the subsidy increase, targeted funding decreases.

The Institution may receive funding other than subsidies, targeted contributions. An example of such funding may be supply of goods, when the giver sets out a purpose of use, donations or other type of funding, when the giver does not specify a particular purpose of use.

Funding received for a specified or unspecified purpose is recognized as used in the same manner as targeted contributions. Funding in goods is carried at fair value and booked as stock. Such funding is recognized as used (expenditure is recognized as compensated) during the period in which stocks received are used.

The value of support in services (including voluntary work) is estimated at the amount an entity has to pay if services were purchased, Support in services free of charge is determined by reference to the assets' fair value.

Acquisition costs of assets received free of charge is determined by reference to the assets' fair value.

Liabilities

Liabilities of the Institution are recognized and stated in the balance sheet when the Institution undertakes obligations which shall be fulfilled. Liabilities are carried at cost.

Operating Expenses

Expenses are recognized on an accrual and comparative basis in the reporting period when they are incurred.

Operating expenses include the following: maintenance of premises, communications, postal services, remunerations, depreciation, business trips, consultants, organising conferences and other.

Transferred funding includes money means transferred to sub-recipients. In all such Institution is fully responsible to the donor, at the same time sub-recipients are fully responsible to the Institution for usage of funds transferred.

III. EXPLANATORY NOTES

1. Long term Tangible Assets

Item	Reporting period	Post reporting period
BALANCE VALUE	3 116	4 031
Acquisition value:		
Balance		
Acquired	1 980	2 896
Written-off (-)		
Balance 31 December 2021:	5 095	6 927
Amortization:		
Balance		
Accumulated for the period	2 118	3 812
Written-off (-)		
Balance 31 December 2021:	2 118	3 812
BALANCE VALUE 31 December 2021:	2 978	3 116

2. Amounts Receivable within One Year

Current Assets Items	31.12.2021	31.12.2020
Advance payments (deposit for rent of premises)	2 021	2 021
Total:	2 021	2 021

3. Cash

	31.12.2021	31.12.2020
Cash in bank	1 377 269	560 436

4. Subsidies and Other Funding

Type of funding	Balance at the beginning of the reporting period	Received during the reporting period	Used during the reporting period	Balance at the end of the reporting period
Subsidy for non-current assets	3 116	1 980	2 118	2 979
Cash	560 736	2 500 482	1 683 741	1 377 477
Total:	563 852	2 502 462	1 685 859	1 380 455

(a) Funding by projects:

Name of the project	Project reference number	Balance at 2020.12.31	Funding received in 2021	Funding used in 2021	Balance at 2021.12.31
GF TS Armenia	PO # 20196289	13 039	---	13 039	---
OSF	OR2020-73913	187 453	189 506	75 625	301 334
OSF Institutional	OR2021-82289	---	584 940	---	584 940
GF TS CRG 2017	PO # 20180398	1 471	---	1 470	---
EC Peer to Peer		3 527	---	---	3 527
GF Multicountry	Agreement: 001-GFR-20	15 148	69 258	83 983	424
EPLN Enpud Prison	Agreement # 05-10/2019 with EPLN . Project No 2019053	751	---	751	---
UK Research	Agreement # 01-01-02/2020	5 568	---	5 568	---
RCF Regional Consortium 2019-2021	Grant # 2019025	83 167	490 078	573 245	---
RCF International Consortium 2019-2021	Grant # 2019064	33 898	120 988	154 886	---
RCF Regional Covid	Grant № 2021007	---	474 714	96 911	377 803
CRG Covid	PO # 202101233 date 5 May 2021	---	51 275	51 275	---
HR DP	Agreement # 07-03/2021	---	18 811	18 811	---
Erasmus	Agreement # 2019-3-LT02-KA205-006576	25 465	76 758	89 853	12 369
Radian	DocuSign Envelope ID: 2E93528E-8408-4727-9A56-565A4FA40FCB 27th August 2020	175 137	201 344	356 727	19 754
C-19RM-Shelter	Grant agreement #19-RG-20, 02.11.2020	16 112	73 556	83 361	6 308
GF TS CRG 2021-2023	PO # 202100458 Order Date 05-FEB-2021	---	149 254	78 236	71 018
Total:		560 736	2 500 482	1 683 741	1 377 477

5. Amounts payable within one year

	2021.12.31.	2020.12.31.
Debts to suppliers	---	216
Advances received	---	---
Total:	---	216

6. Costs

	2021	2020
General and administrative costs	1 681 011	1 333 550
Salaries and related costs	388 188	352 606
Office rent, economic, utility costs	20 304	19 643
Communication, postage, internet connection costs	13 654	22 639
Costs of consultants and translators	484 964	381 247
Travel costs	77 820	27 106
Costs of organizing seminars, conferences	9 850	6 809
Contractual funding has been transferred to project partners and sub-grants	645 994	441 352
Other costs	40 237	82 148

7. Funding Revenues

The funding revenue has been accounted as a proportion of funding received and receivable to the extent it has been used during the accounting period for reimbursing the costs incurred. In 2021 EUR 1.681.011 of the costs, which comprise the incurred project costs funded through foreign funds, was reimbursed.

Finance income items	Reporting year	Post reporting year
Financing revenue	1 681 319	1 332 619

8. Operating result

The net operating result for 2021 is a profit of 308 euros. The profit arises from exchange rate differences. The accumulated operating result for the year ended 31 December 2021 is EUR 1,813, of which EUR 1,505 is the accumulated operating result for the previous reporting period and EUR 308 is the net operating profit for the reporting period.

9. Founders of the association

In 2017 the Association was founded by three founders: Leonid Vlasenko, Agita Seja and Lyudmila Trukhan, who have also become members of the association since its registration in the Register of Legal Entities. According to the Articles of Association, the annual financial report of the Association is approved by the General Meeting of the Association. In 2017 December 31 the number of members was 185, and in 2018 December 31 the number of members increased to 251 members, in 2019 December 31 the number of members is 265, in 2020 December 31 the number of members is 312, in 2021 December 31 the number of members is 342.

10. Information on fixed assets acquired by a public body during the financial year

In 2021, the institution acquired fixed assets worth EUR 1 980, i.e., 2 laptops.

11. Donors

The activities of the association were supported by the following contributing organizations in 2021:

Donor of funding amounts	Funding amount, Eur
Stichting Aidsfonds – Soa Aids Nederland/ Donor Robert Carr Fund for civil society Networks (RCF)	964 792
Open Society Foundations	774 445
Elton John AIDS Foundation	201 344
The Global Fund to Fight Aids, Tuberculosis and Malaria (GFATM)	200 529
IDPC Consortium/ Donor Robert Carr Fund for civil society Networks (RCF)	120 988
Public Agency “Youth International Cooperation Agency”/Donor European Commission	76 758
International Charitable Foundation “Alliance for Public Health/ Donor The Global Fund to Fight Aids, Tuberculosis and Malaria (GFATM)	73 556
Charitable Organization «All-Ukrainian network of people living with HIV/AIDS»/Donor The Global Fund to Fight Aids, Tuberculosis and Malaria (GFATM)	69 258
University of Essex	18 811
Viso gauta paramos	2 500 482

12. Going on Concern

The financial statements of 2021 have been prepared on the assumption that Institution will continue its activities in near future. Team is working constantly for developing new project proposals to get funding for strategic framework implementation, securing the necessary funding to ensure the Institution’s activities for at least one year.

Director _____ Ganna Dovbakh

Chief Accountant _____ Danguolė Zapkuvienė

2022.04.28.

EURASIAN HARM REDUCTION ASSOCIATION 2021 SUMMARY ACTIVITY REPORT

1. EHRA STRATEGIC GOALS AND OBJECTIVES

Eurasian Harm Reduction Association (EHRA) is a non-for-profit organization uniting 342¹ harm reduction activists and organisations from 29 countries² of Northern, Eastern, Central Europe and Central Asia. Our mission is to actively unite and support communities and civil societies to ensure the rights and freedoms, health, and well-being of people who use psychoactive substances in the region.



Objectives and activities in 2021 were driven by the long-term [Strategy 2020-2024](#) which gave emphasis to key areas of advocacy work: for legal regulations aimed at decriminalization, depenalization, and protection of the rights of people who use psychoactive substances; for access to high-quality, evidence-based, gender-transformative, non-discriminatory harm reduction services and to ensure sustainability of harm reduction services³ as part of the transition from donor's financial support to national funding.

¹ As of 31 December 2021

² Countries and territories covered by the organisation's programme activities:
<https://harmreductioneurasia.org/countries/>

³ Harm reduction refers to policies, programmes and practices that aim to minimise negative health, social and legal impacts associated with drug use, drug policies and drug laws.
<https://www.hri.global/what-is-harm-reduction>

2. EHRA MEMBERSHIP

The association is a membership-based network and its membership is free of charge; no membership fee is required. According to EHRA Statute, all new candidates to become EHRA member shall be approved by the Steering Committee. 30 of individual and organizational applications submitted in 2021 were approved: 1 from Czech Republic, 2 from Kyrgyzstan, 1 from Moldova, 2 from Poland, 10 from Russia, 3 from Tajikistan, 11 from Ukraine.

By the end of 2021 financial year, the EHRA had 342 members, which grows in comparison to 312 organizational and individual members in December 31, 2020.

3. Environment and conditions that affected activities. Organizational risks and their management.

Political, legal and economic environment in countries of Eastern, Central Europe and Central Asia significantly influences the activities of the association, since we receive most of our funding from international donors to carry out our advocacy internationally.

The continuing COVID pandemic exacerbated the situation with human rights and hit disadvantaged and marginalized groups the hardest. People who use drugs have been particularly at risk due to curfews, increased police control, limited access or closure of harm reduction services and decreased funding. Due to COVID-19 related restrictions in many countries, some events, such as thematic meetings, workshops, and trainings, which were originally planned in projects as face-to-face events, ended up being redesigned as virtual events or developed as on-line learning courses.

Strategic and value-based confrontation around harm reduction and human rights, new political environment escalating pressure on activists in Russia, Belarus, Armenia and Azerbaijan impacted program development opportunities the most.

In Russia, legislation was tightened creating significant barriers for non-for-profit organization providing HIV services to key populations⁴ and receiving funding from abroad (laws regulating legal entities as foreign agents, media as foreign agents, individuals as foreign agents, citizen groups as foreign agents, and laws regulating undesirable organizations). The effect of these laws is compounded by prohibitions on information on HIV prevention and/or human rights, which is classified as drug propaganda or non-traditional sexual relations.

In 2021, EHRA received several requests from the Russian Federal Service for Supervision of Communications, Information Technology, and Mass Media to remove

⁴ Key populations are defined groups who, due to specific higher-risk behaviors, are at increased risk of HIV, irrespective of the epidemic type or local context. Also, they often have legal and social issues related to their behaviors that increase their vulnerability to HIV.

information from the EHRA website that was seen by the Service as propaganda. Otherwise, the services threatened to block access to the website in Russia.

In Belarus there were a risk of repressions against harm human rights defenders and activists who have received funding from abroad.

The Nagorno-Karabakh war between Armenia and Azerbaijan started in 2020 temporarily paralysed the work of NGOs in Armenia, negatively affected project implementation and outcomes in joint with EHRA initiatives.

For effective internal and external risk mitigation EHRA is developed Risk Register. The Risk Register includes potential risks in governance/decision making, finances/resources, operational planning and program implementation, environmental and political situation in countries, risks related to EHRA members and beneficiaries. All the risks are assessed in terms of likelihood and impact and ranked as low, medium and high. For this report only risks with high likelihood or high impact are presented. The latest update of Risk Register was conducted by the Steering Committee members during Annual Meeting on October 24-27, 2021.

4. EXECUTIVE SUMMARY OF PERFORMED ACTIVITIES

The year 2021 was rich in various thematic advocacy, capacity building, coordinating and mobilizing events, which were carried out to meet the strategic objectives, as well as in response to COVID-19 crisis.



In 2021, within the workplans of implemented projects EHRA conducted 91 program activities, 38 online and on-site events, provided 28 sub-grants to support community and civil society organizations in their advocacy in 12 countries. In most of the cases, sub-grants were going along with technical support and mentoring from EHRA qualified staff.

The scope of sub-grants included:

- ✓ 4 grants to address human rights violations during Covid-19 in Russia, Belarus, Northern Macedonia, Tajikistan;
- ✓ 2 grants for community-led research on client satisfaction with OST services in Moldova, Montenegro;
- ✓ advocacy grant based on results of community-led research in Georgia;
- ✓ 8 small grants for the campaign "Support, not punish" in Belarus, Georgia, Kazakhstan, Kyrgyzstan, Moldova, Russia, Tajikistan, Uzbekistan;
- ✓ 4 sub-grants for regional community-led organizations - ECOM, FreeZone, ECAT, regional network on migrants' health;
- ✓ 5 grants to build a system for referring women who use drugs in situations of violence and human rights violations to shelters in Russia, Ukraine, Kazakhstan, Serbia, Macedonia;
- ✓ grants to ensure meaningful participation of civil society and communities in national C19RM proposals developing processes.

During the year EHRA has developed and published 46 publications including 2 articles in scientific peer-reviewed journals, 8 case studies, 13 analytical materials, 7 shadow CSO/CBO reports or submissions to UN Treaty Bodies, 2 comprehensive guidelines and many other materials.

From the beginning of 2021 the team started to implement a new process for organizational monitoring, evaluation, and learning (MEL) to identify the impact of our work and guide programmatic and strategic decisions. According to MEL, all the activities are categorized by 5 identified structures of work: (1) fact-finding and evidence generation, (2) capacity building, (3) allies mobilization/movement support, (4) evidence-based advocacy and campaigns, (5) communication and dissemination. The MEL approach was used to report program progress to donors or inform EHRA members and partners. For this report, each activity carried out in 2021 attributed to these projects in which the actual costs of the activities were incurred.

More details about EHRA projects are on the EHRA web page <https://harmreductioneurasia.org/about-us/reports/> as well as in the full version of the annual report in English and Russian (<https://harmreductioneurasia.org/about-us/reports/>)

5. PARTNERSHIP

In 2021, EHRA was engaged in partnership or working relationships with Lithuanian and Canadian government agencies, with UN agencies, such as UNAIDS, UNODC, UNFPA, UNDP, with multilateral donors, such as the Global Fund and with academia

In 2021 EHRA closely cooperated with Lithuanian state departments in development of state programs and advocating for more humane drug policy; with Lithuanian Parliament members to organize national conference on drug policy changes (decriminalization of small amounts of drugs without intent to distribute them). Cooperation with state owned PSYLAB heled us to deliver harm reduction information and drug checking services at music festivals.

Together with Canadian government EHRA conducted a side [event](#) on topic of "Prioritizing Effective Approaches and Secondary Prevention" at Commission on Narcotic Drugs (CND).

EHRA conducted a [webinar](#) on police response to gender based violence toward women using drugs for police officers from CEECA countries together with UNODC, UNFPA and representatives of Ministry of Internal Affairs in Ukraine.

Also, we have good working partnership with academia, such as the Swansea University, the University of Essex, the Harm reduction journal. One of EHRA staff is a [member](#) of the Global Drug Policy Observatory.

EHRA is actively participating in several regional and global civil society coordination bodies, such as International Drug Policy Consortium, Vienna NGO Committee, International Harm, Reduction Consortium, EU Civil Society Forum on HIV/AIDS, Viral Hepatitis, and Tuberculosis, EU Civil Society Forum on Drugs. EHRA is playing a leading role in coordinating HIV response activities by regional community networks in its capacity of Regional Civil Society and Community Support, Coordination and Communication [Platform](#) – EECA.

6. PLANNED ACTIVITIES FOR THE FINANCIAL YEAR 2022

For the period from 2022 to 2024 the EHRA plans to implement at least 8 regional projects of different duration and budgets. The main sources of funding remain from the key donors: GFATM, RCNF, OSF.

At least 3 long-term projects with budgets exceeding 2.9 mln USD are already approved by donors, will start in 2021 and will last until 2024 inclusive.

In order to achieve the strategic goals and mission, the Association will continue to seek funding, advocate for new donors, participate in open tenders for non-profit organisations in the region - all this will be actively pursued in 2022.