INTERNATIONAL LAWYERS PROJECT

England & Wales · Charity number 1114502

Details

Other names	INTERNATIONAL LAWYERS PROJECT, INTERNATIONAL SENIOR LAWYERS PROJECT UK, ILP
Status	Registered
Legal form	Charitable company
Company number	05581685
Registered	2006-06-02
Register	View on the Charity Commission register

Contact

Address	First Floor Exchange House 12 Primrose Street London EC2A 2EG
Phone	07767102694
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Website	www.internationallawyersproject.org

Activities

Objects: 3.1 The Charity's objects (the "Objects") are to promote the sound administration of justice and proper administration of law for the public benefit in particular but not exclusively by: 3.1.1 promoting education and training and research in the law and legal process; 3.1.2 promoting the better regulation of the legal profession; 3.1.3 assisting in the provision of legal services to individuals, non-governmental organisations, charities, and governments who by reason of their inadequate means would not otherwise have access to such services; and 3.1.4 the provision of pro bono legal services for the public benefit

Activities: PROMOTE THE SOUND ADMINISTRATION OF JUSTICE & PROPER ADMINISTRATION OF THE LAW FOR THE PUBLIC BENEFIT IN PARTICULAR BY: PROMOTING EDUCATION, TRAINING & RESEARCH IN LAW & LEGAL PROCESS; PROMOTING BETTER REGULATION OF THE LEGAL PROFESSION; ASSISTING IN THE PROVISION OF LEGAL SERVICES TO INDIVIDUALS WHO WOULD NOT OTHERWISE HAVE ACCESS TO SUCH SERVICES; PROVISION OF PRO BONO LEGAL SERVICES.

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Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** The General Public/mankind

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Geography

- Belgium
- Congo (Democratic Republic)
- Germany
- Ghana
- Indonesia
- Kenya
- Liberia
- Malawi
- Mali
- Morocco
- Mozambique
- Namibia
- Nepal
- Nigeria
- Pakistan
- Panama
- Papua New Guinea
- Peru
- Philippines
- Romania
- Russia
- Rwanda
- Senegal
- Serbia
- Sierra Leone
- South Africa
- Spain
- Sri Lanka
- Sudan
- São Tomé And Principe
- Tajikistan
- Tanzania
- Thailand
- The Bahamas

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- The Gambia
- Tunisia
- Turkey
- Uganda
- Ukraine
- United Arab Emirates
- United States
- Uzbekistan
- Vietnam
- Zambia
- Zimbabwe
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£638,997	£622,317	£373,478	5
2023-12-31	£556,593	£430,920	£356,797	5
2022-12-31	£334,458	£304,251	-	-
2021-12-31	£259,229	£259,053	-	-
2020-12-31	£256,875	£238,538	-	-

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Trustees

Name	Role	Appointed
Dr NONIE BRONWEN MANBY OBE	Chair	2021-10-13
Abimbola Olowofoyeku		2022-05-25
Anne Elizabeth Richardson		2023-10-01
Christina Sandkuhler		2025-06-11
Dr Daniela Ikawa		2025-12-03
Giselle Satya Jeremie Crystal		2022-09-21
Hannah Ambrose		2020-04-22
Helen Anita Ali		2024-09-11
Jason Rosario Braganza		2022-09-21
Nathan Richard Muruganandan		2024-06-05
Steven Schulman		2026-03-18
Susan Hazledine		2019-11-01

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INTERNATIONAL LAWYERS PROJECT

England & Wales - Charity number 1114502

Accounts

Annual Report and Accounts

for the Year Ended 31 December 2024

International Lawyers Project



International Lawyers Project | Company Reg No: 05581685
A charitable company limited by guarantee | Charity Reg No: 1114502

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Foreword

2024 has been another exciting year of growth for ILP, in line with our strategic commitment to increase our provision of impactful legal support to new and existing partners across the globe. Executive Director Lucy Claridge continues to lead our staff team assisting partners to challenge economic and environmental injustice, with the invaluable support of our dedicated funders, legal volunteers and partners.

Guided by our **2024-2026 Strategy**, ILP has focused on strengthening its collaboration with key global partners, including expanding our work into new regions in Africa, Asia, Oceania and Latin America, assisting them through a combination of legal research and advice, capacity building, and strategic litigation support.

Following the launch of our **sanctions impact report** last year, our Governance & Accountability Programme has continued to support sanctions submissions under 'Magnitsky' style regimes. The team has also focused on countering bribery, kleptocracy and corruption both in the UK and abroad. Our Environment and Sustainable Development Programme has experienced a huge increase in demand, particularly from vulnerable communities seeking advice on issues such as the impact of just transition and carbon markets.

Our Sustainable Finance Programme has enabled advice and support for civil society and government officials on issues such as green financing, international taxation for sustainable development, and debt relief. Finally, our Enabling Civic Space Programme has continued to assist partners to challenge unfair SLAPP suits, to protect environmental defenders, and to empower citizens and civil society actors to obtain information, express their views and engage in public life.

ILP's reputation as a reliable source of expert commentary has been demonstrated across our programme areas through a range of speaking engagements, including at the African Conference on Debt and Development, the PILNet Global and European Forums, and events held by academic institutions such as the London School of Economics and the University of Pretoria.

Midway through the year, ILP launched a paid 12 month legal fellowship scheme to replace our previous unpaid internship programme, and welcomed our first two fellows. These positions will both increase capacity across all ILP programmes whilst also growing the ability of junior lawyers to challenge economic and environmental injustice.

We continue to make strides in our governance and operations through ongoing policy reviews, the creation of a new impact evaluation framework, the development of a case management system, and an update to our Articles of Association. We also recruited two new Board members, including a new Treasurer. We were successful in securing multiple grants to support our varied initiatives, including from new funders.

ILP will celebrate 20 years of delivering impact in 2025 and we are planning a number of ways to mark this milestone. In the meantime, we extend our heartfelt gratitude to everyone who has contributed to our mission this year. Together, we will continue to champion access to justice and create a more equitable world for all.

Dr. Bronwen Manby
Chair of the ILP Board of Trustees







About Us

ILP is an alliance of talented and passionate lawyers drawn from diverse countries and cultures across the globe. We advance economic and environmental justice and the rule of law through the provision of pro bono legal expertise to civil society, communities, and governments.

Founded in the UK in 2005, we are staffed by a group of lawyers dedicated to using the law to achieve economic and environmental justice through strategic pro bono legal support. Over the last twenty years, we have supported partners in more than 100 countries.

We are proud to have a diverse staff team from Africa, Asia, South America and Europe, reflective of the communities we support. ILP staff have extensive experience in our focus areas, as well as law and international development. We work primarily in the Global South, with active projects across sub-Saharan Africa, Latin America, Asia and Europe.

We believe that with ongoing commitment from our global team, our partners, volunteers and funders, we can help to dismantle barriers to justice and build a future where laws and systems uphold dignity for all.

Our Mission

We advance economic and environmental justice and the rule of law through the provision of pro bono legal expertise to civil society, communities, and governments.

Our vision is a just and sustainable world in which law serves as a tool for those who need it the most.

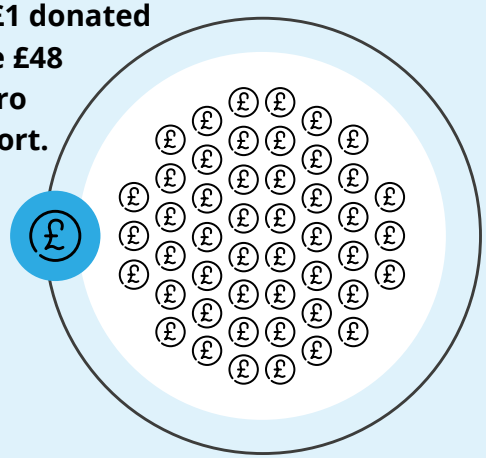
Justice is expensive. Whilst the scales of justice are supposed to be evenly weighted, by spending millions on expensive lawyers, on lobbying or on corrupting politicians, wealthy actors can weigh those scales in their favour. This comes at the expense of more marginalised communities who cannot afford to use the law in their interests, and in the interests of a sustainable future.

ILP provides much needed support for such groups by garnering the huge levels of passion and expertise that lawyers, the world over, have for creating a just and sustainable future. We 'even up the scales of justice' by mobilising teams of the world's best lawyers to work for free, and for as long as it takes, on behalf of civil society, communities and government actors, primarily in the Global South.

How We Use the Law

Law is essential to challenging injustice and creating socially and environmentally just societies. Conversely, failing or imbalanced legal systems maintain and expand privilege, sustain impunity of powerful and malign actors, and - through corruption, illicit financial flows and environmental degradation - rob the world's most marginalised people of the resources they need to lead flourishing lives.

For every £1 donated we provide £48 worth of pro bono support.



Our Focus Areas

Drawing on our specialist knowledge and experience, we support partners across four closely interlinked focus areas:

Governance and Accountability

Breaking the cycle of corruption, underdevelopment and conflict by promoting transparency and accountability.

Environment and Sustainable Development

Challenging economic injustice caused by environmental damage, biodiversity loss, deforestation, illegal resource trafficking, climate change and conflicts over natural resources.

Sustainable Finance

Enabling fair and effective fiscal systems which generate funds for essential public services and sustainable economic growth.

Enabling Civic Space

Promoting a transparent, vibrant information ecosystem and defending civic space, including from libel threats and harassment





How We Work

We provide an expert international staff team, based across the regions we work in, with a deep understanding of our thematic programmes and our partners' needs.

We select and coordinate highly skilled volunteers from our global network built up over 20 years.

We offer this expertise to partners who require legal support to enhance their advocacy, optimise reforms and overcome the issues they face.

Within these focus areas, we partner with independent pro bono legal experts to advise on:



Policy Reform: Developing and implementing better legislation, regulation and policies to prevent abuse and support good practice.



Transparency and Accountability: Access to information, exposing wrongdoing and limiting opportunities for malpractice.

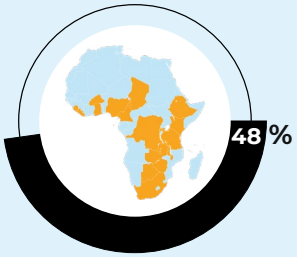


Enforcement of the Law: Through national and international legal remedies, norms and standards.

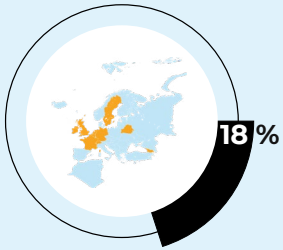
The Legal Strategies We Use

1. Expert Legal Analysis
2. Research on Comparative and International Best Practices
3. Capacity Building
4. Knowledge Exchange
5. Regulatory Reform
6. Protective Legal Support
7. Strengthening Oversight Mechanisms
8. Strategic Litigation
9. Access to Information Requests
10. Facilitating Mediation

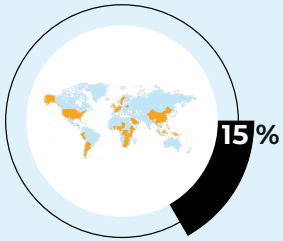
Source of Partner Requests 2024



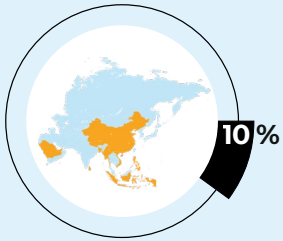
Cases in Africa



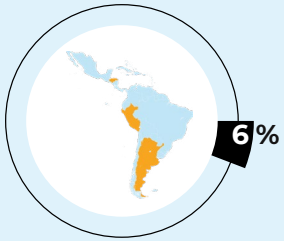
Cases in Europe



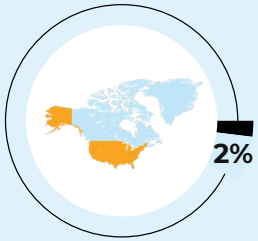
Multijurisdictional Cases



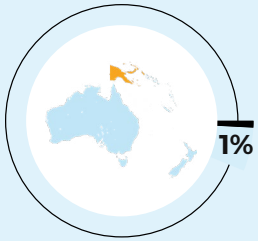
Cases in Asia



Cases in Central and South America



Cases in North America



Cases in Oceania

Where We Work

Argentina – Bangladesh – Belarus - Belgium – Botswana – Burkina Faso – Cameroon – Chad
China – Ethiopia – France – Georgia – Germany – Ghana – Honduras – Indonesia – Ireland
Kenya – Liberia – Malawi – Myanmar – Nepal – Nigeria – Papua New Guinea – Peru – Philippines
Rwanda – Saudi Arabia – Sierra Leone – South Africa – Sri Lanka – Sweden – Switzerland
Tanzania – The Democratic Republic of Congo – The Netherlands – United Arab Emirates
United Kingdom – United States – Vietnam – Zambia – Zimbabwe





Our Impact: 2024 at a Glance

332

The number of volunteers we deployed across 42 countries

7886

The number of hours of pro bono support we provided

131

The number of partner requests received

129

The number of projects we undertook

£5.94 million

The value of pro bono assistance

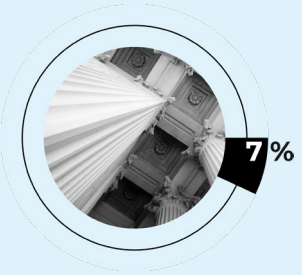
Breakdown of Partners



Non-Government Organisations



Community Groups

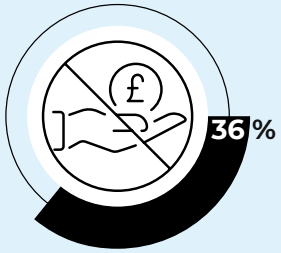


Government

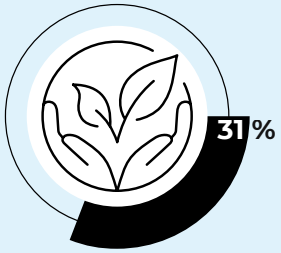


Media

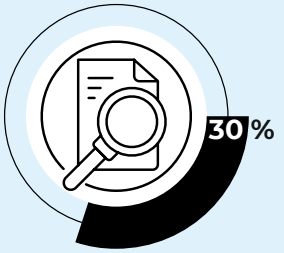
Nature of Partner Requests 2024



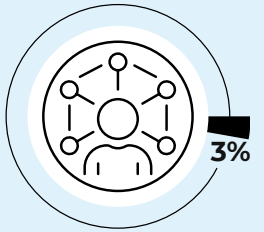
Governance and Accountability Partner Requests



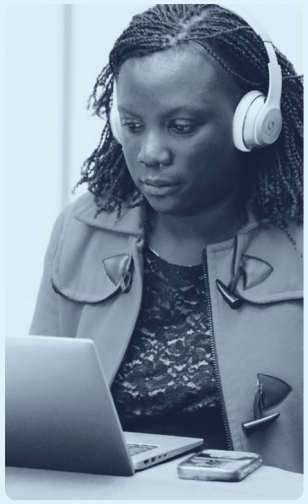
Environment and Sustainable Development Partner Requests



Sustainable Finance Partner Requests



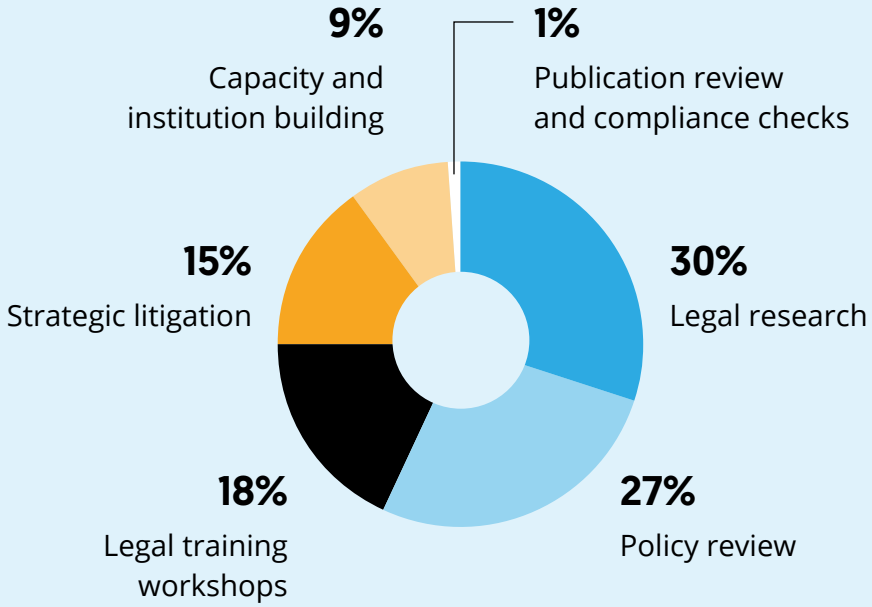
Enabling Civic Space Partner Requests







Nature of Assistance





Impact Case Studies

The following is a sample of ILP's 2024 projects around the globe to advance economic and environmental justice and the rule of law. The nature of some of our work is confidential so we are only able to share details which would not put others at risk.

Governance & Accountability

Sharing technical knowledge and experience with Sri Lanka's anti-corruption agency

Situation

In September 2023, the Government of Sri Lanka enacted new anti-corruption legislation, enhancing the independence, powers and purview of Sri Lanka's anti-corruption agency, the Commission to Investigate Allegations of Bribery or Corruption (CIABOC). This was catalysed by the IMF Governance Diagnostic Assessment for Sri Lanka which highlighted corruption vulnerabilities as a key reason for the economic crisis the country faced in 2022. The new legislation introduced Deferred Prosecution Agreements (DPAs) as an instrument CIABOC could use in addressing corporate liability. ILP, in collaboration with a team of legal experts whose experience and expertise included the successful negotiation of multimillion-dollar DPAs in the UK, was assigned by the Japan International Cooperation Agency (JICA) to provide technical input to support CIABOC in developing a standard operating procedure for DPAs in Sri Lanka, by sharing experiences and practices of DPAs in the UK.

ILP's Action

ILP's team of legal experts delivered a series of workshops and case study sessions for the prosecutors and investigators of CIABOC, in-country and online, providing practical insight into the strengths, challenges and lessons learned in implementing DPAs in UK.

Impact

ILP's technical input supported CIABOC to design a Standard Operating Procedure for the lifecycle of a DPA arrangement with a corporation. This will assist CIABOC in ensuring consistency in application of DPAs in the future. It also created awareness of this instrument as an effective tool to combat corporate corruption offences.



Governance & Accountability

Securing sanctions on kleptocrat Isabel dos Santos and two of her cronies

Situation
Under former leader President José Eduardo dos Santos, Angola has been beset by corruption for decades. Despite Angola enjoying significant natural resources, including oil and diamonds, Angolans saw little development under dos Santos; whilst he and his family amassed enormous fortunes. With the chances of domestic accountability for this corruption slim, ILP helped Angolan civil society ensure that the dos Santos family, including dos Santos' daughter Isabel (often referred to as "Africa's richest woman") could not enjoy the benefit of her ill-gotten gains, reported to be at least £350 million.

ILP's Action
ILP worked closely with Angolan civil society to combat the systemic corruption that has long hindered Angola, including the delivery of expert training on potential anti-corruption tools. Working in coalition with local and UK based partners, ILP assisted in drafting a submission to the UK Foreign Commonwealth & Development Office (FCDO), setting out the basis for a sanctions designation under the UK's Global Anti-Corruption Sanctions regime.

Impact
ILP's support in filing a submission to the UK FCDO resulted in the UK's announcement of sanctions on Isabel dos Santos and two of her key enablers in November 2024. Sanctions send a clear message that corrupt individuals and their enablers cannot use the UK as a safe harbour to stash their corrupt funds, and provide a level of accountability for the Angolan people for decades of corrosive corruption. As an immediate effect of the sanctions designation, dos Santos is unable to travel to the UK, and her UK assets are frozen. This will also restrict her access to professional services, including banking and real estate agencies.



Governance & Accountability

Challenging authoritarian laws in the Republic of Georgia

Situation

In the months leading up to the 2024 Parliamentary Elections in the Republic of Georgia, the ruling party adopted a law that seeks to censor, fine and shut down civil society, media and election monitoring organisations. The 'Transparency of Foreign Influence' law also forces civil society and media organisations to disclose detailed personal information on employees, including sexual orientation, political views and trade union membership. The law is modelled on parallel Russian 'Foreign Agents' legislation which has forced civil society and media to relocate outside of the country, and sparked the largest mass protests seen in Georgia's history. Despite a veto from the Georgian President, Salome Zourabichvili, who denounced it as 'Russian in spirit and essence', the ruling party used its parliamentary majority to enact the law, thereby creating an immediate block to the country's future EU accession, a goal enshrined in Georgia's Constitution and supported by 80 per cent of the population. Critics of the law describe it as an attempt by Russia to bring its neighbouring country back within its sphere of influence. In October 2024, the ruling party announced it had won a parliamentary majority in the Georgian elections, a result that has been widely rejected internationally, including by the European Parliament and the United States.

ILP's Action

ILP's legal experts supported a coalition of 121 civil society and media organisations, opposition MPs and President Zourabichvili, to file a case challenging the law in the Georgian Constitutional Court. When this was unsuccessful, ILP supported the lodging of a case before the European Court of Human Rights, alleging violations of the rights to freedom of assembly and association, freedom of expression, privacy and non-discrimination, and that the law places undue restrictions on fundamental rights. A few days later, the European Court ruled against Russia's similarly drafted 'Foreign Agents' Law, finding it to be a violation of the European Convention and ordering Russia to pay compensation. The Court found that the law "contributed to shrinking democratic space by creating an environment of suspicion and mistrust … and forced self-stigmatisation while severely limiting the ability of … media … and journalists to participate in public discourse and carry out their professional duties."

Impact

In December 2024, two months following the lodging of the European Court case, the Georgian government pledged to amend the Foreign Influence Law and promised to form a working group that included representatives of the Council of Europe and the Venice Commission. This is currently pending. The law has not been enforced against NGOs.



Environment and Sustainable Development

Legal Empowerment Training for Kenya's Ogiek indigenous community

Situation

The Ogiek have lived since time immemorial in Kenya's Mau Forest, and are the custodians of the environment on which they depend. However, they have been routinely subjected to arbitrary forced evictions from their ancestral land by the Kenyan Government, without consultation or compensation. These evictions and the refusal to allow them access to their spiritual home has prevented the Ogiek from engaging in their traditional cultural and religious practices. The Ogiek took their case to the African Court on Human and Peoples' Rights, which issued two judgments in their favour. The first judgment, delivered in 2017, found that the Kenyan government had violated their rights to property and natural resources and recognised the Mau Forest as their ancestral land which should be returned to them. It also ruled that the preservation of the Mau Forest does not justify the Ogiek's eviction. The second judgment, delivered in 2022, sought to repair the harm caused to the community. Emphasising the role of the Kenyan government in ensuring implementation of the 2017 ruling, the African Court ordered the Kenyan government to take various steps, including restituting Ogiek land, through a system of demarcation and titling, and paying them compensation. The ruling also emphasised the need to build systems that ensure the recognition of the Ogiek and that the violations are not repeated. Some years later, both rulings remain to be implemented.

ILP's Action

ILP conducted a week-long legal empowerment training for the Ogiek community which focused on improving the legal literacy of the Ogiek Council of Elders and the Ogiek Supervisory Committee, as they seek implementation of the rulings. The training also sought to enhance community representatives' negotiation and advocacy skills, equipping them with the necessary skills to engage with the government and seek respect of their rights.

Impact

The legal empowerment training enhanced the capacity of the Ogiek to defend their land rights and natural resources, enabling them to better defend themselves, negotiate their rights, participate in discussions regarding their land, and hold decision-makers accountable to upholding the African Court's rulings. Since the training, Ogiek community members have developed specific advocacy plans and engaged in increased advocacy meetings at both national and local levels, although lack of political will at the highest level has continued to hampered implementation efforts.



Environment and Sustainable Development

Legal Toolkit for the Lovongai Community in Papua New Guinea

Situation
The Lovongai indigenous community living on New Hanover Island in North East Papua New Guinea, a remote and underserved area, are the stewards of an important biodiversity hotspot that forms part of the coral triangle in the region. Since 2006, the island has seen a civil war across the twelve different indigenous clans, stemming from land disputes exacerbated by logging companies. The logging activities can be attributed to Special Agricultural and Business Leases which were initially promoted as a way to support local agriculture, but the programme has led to widespread corruption as well as massive and ongoing deforestation. The lack of assistance from the government has forced many Lovongai community members to adapt to extensive forest and resource loss, livelihood change, land tenure modification, and associated social changes within a context already challenged by climate change. The rampant logging also fuels corruption and conflict in the area, preventing the country as a whole from developing.

ILP's Action
ILP's volunteer lawyers created a legal toolkit on national legal frameworks on logging, land ownership, acquisition of land titles and associated land rights to help the community better understand their rights and the legal remedies they can use to challenge violations of these laws. The toolkit also provides information on the legal mechanisms that the community can avail of to enable them to bring complaints in cases of violation of indigenous peoples' rights.

Impact
The legal toolkit has enhanced the capacity of the Lovongai community to defend their land rights and protect Papua New Guinea's remaining forests from logging companies. It also empowers them to seek justice in instances of environmental harms and to hold the government accountable for violations of its human rights obligations to indigenous peoples. The community is currently learning how to use geospatial mapping tools to identify their land boundaries and progress their land ownership claim, following which they will put the toolkit into practice.



Environment and Sustainable Development

Capacity building on Kenya's Carbon Market Legislation

Situation

For Global South countries like Kenya, carbon trading is a two-edged sword. On the one hand, it brings the potential to finance national climate and developmental goals. On the other hand, it is riddled with structural problems, like high certification costs, unequal bargaining power, and difficulties in enabling local and indigenous communities to participate meaningfully. Recent shifts in Kenya's legal framework for carbon trading, including the enactment of the Climate Change (Amendment) Act 2023 and the Climate Change (Carbon Markets) Regulations 2024, have introduced a new layer of complexity. These challenges threaten to exacerbate existing inequalities and environmental injustice. Lacking the technical know-how to navigate the fast-changing terrain of carbon markets, local and indigenous communities are particularly vulnerable to land encroachments and exclusion from the agenda-setting and rule-making processes in carbon projects. Capacity building is therefore essential to address this imbalance.

ILP's Action

ILP partnered with the East African Wild Life Society (EAWLS) to conduct a three-part virtual training on carbon trading markets attended by NGOs, civil society, and government officials. Through the training, participants were introduced to the fundamentals of carbon markets and equipped with the essential skills and knowledge needed to engage effectively on this mechanism. A significant emphasis was placed on demystifying Kenya's legal frameworks, ensuring participants could understand the implications of developing carbon markets, including the impact and risks.

Impact

Participants of the training reported a deepened understanding of carbon markets, enabling them to evaluate risks and opportunities with greater confidence when a specific carbon market project is developed, particularly affecting indigenous community land. The video recording of the training has also been used subsequently by our partners to train others. This enhanced legal literacy has fortified their knowledge foundation to advocate for land rights and to resist potential land encroachments pursued by powerful carbon project proponents.



Sustainable Finance

Training of Kenya's Tax Appeals Tribunal

Situation

The Kenya Tax Appeals Tribunal is established under the Tax Appeals Tribunal Act, 2013 and has the mandate to hear appeals filed against any tax decision made by the Kenya Revenue Authority. Its membership consists of advocates as well as persons with a degree in law, business, finance, public finance, economics, insurance or any related discipline. These members, however, do not necessarily have a background in tax. Given the level of technical expertise needed to handle tax appeals, it is imperative that the members of the Tribunal gain mastery of tax law in order to issue sound decisions. This is especially the case because appealing decisions of the Tribunal to the High Court is an expensive and protracted process. Although the Tribunal is part of the judiciary it has been facing a shrinking budget. As a result, there is limited funding for the training the members of the Tribunal.

ILP's Action

ILP was able to provide a week-long training to the members of the Tribunal. Leveraging its network of pro bono lawyers as well as the members from our partner, the Committee on Fiscal Studies, ILP brought in tax experts to cover the key aspects of domestic taxation as well as customs and excise duty. The trainers covered both basic and advanced aspects of tax. They also fielded questions from the members of the Tribunal in order to advise on emergent issues that were being seen in practice.

Impact

The training built the capacity of members of the Tribunal, which in turn will contribute to the strengthening of this institution. Over the longer term, taxpayers will have increased legal certainty, building trust in the judiciary, and promoting the rule of law, improving accountability and enhancing access to justice. Our post training survey indicated that attendees felt that the training had helped them and it is noticeable that Tribunal decisions issued since the training have taken training topics into consideration.



Sustainable Finance

Analysing Sovereign Debt Contraction and Management

Situation
At sustainable levels, sovereign debt can supplement revenues raised though taxation and contribute to the provision of public services and the development of infrastructure and growth. However, at unsustainable levels, debt can cripple economies when revenues raised are used to repay debt. Increasingly, developing countries have been pushed into debt distress which has meant that those jurisdictions are unable to service their debt obligations as they fall due. This has significant implications such as increased poverty and reduced long term growth. Given that the number of countries in debt distress or at a high risk of debt distress has increased following the COVID-19 pandemic, increased fuel prices and the war in Ukraine, there is a need to understand the legal and regulatory framework surrounding sovereign debt contraction and management.

ILP's Action
ILP worked with our partner AFRODAD, the African Network on Debt and Development, to conduct two case studies on debt contraction and management in Malawi and Ethiopia. These studies highlighted the gaps in the legislative and regulatory framework and evaluated the enforcement of existing safeguards. The studies were conducted in collaboration with civil society organisations based in the case study countries. The studies were then validated in both Ethiopia and Malawi with treasury officials, members of the legislative arm of government, academia and civil society, who gave input on current practices. The findings of the studies and general recommendations were also presented during local advocacy sessions, attended by treasury officials, representatives from the legislature, civil society organisations, legal professionals, policy makers and academics, and at the 2024 African Conference on Debt and Development. These sessions aimed to create awareness, to educate relevant stakeholders, and to persuade decision makers to adopt sound debt contracting and management practices.

Impact
The studies have built the capacity of those involved in the contraction and management of sovereign debt by helping them to understand the gaps in their legal, regulatory and institutional frameworks. The studies have also helped civil society to identify advocacy entry points in calling for sound debt contraction and management practices, including seeking transparency, accountability and public participation. The Malawi Economic Justice Network for example requested a copy of the Malawi study to inform their engagement with the Malawi Debt and Aid Management Division under the Ministry of Finance.



Sustainable Finance

Position Paper on the UN Framework Convention on International Tax Cooperation

Situation

For decades, the international tax arena has been dominated by the Organisation for Economic Co-operation and Development (OECD) which is an exclusive club of rich countries. As a result, the rules developed have been skewed in favour of Global North countries at the expense of those in the Global South. While the United Nations Tax Committee has attempted to ensure developing countries interests are protected, it has been unable to effectively do so due to its limited mandate. There has therefore long been a need for the development of an inclusive body that is truly representative of all countries. Concrete plans for the development of such a body began in 2022 when the Economic Commission for Africa Conference of African Ministers of Finance, Planning, and Economic Development called for negotiations towards an international convention on tax matters under the auspices of the UN. Considerable lobbying and coordination among developing countries and civil society organisations then followed to ensure that an improved global tax governance model was adopted that allows them to participate on an equal footing. This led to the adoption of the terms of reference for the UN Framework Convention on International Tax Cooperation (UNFCITC).

ILP's Action

ILP developed a position paper on the UNFCITC in conjunction with Tax Justice Network Africa (TJNA). The paper highlighted historical challenges, the gaps that exist under the OECD-led model, and the substantive aspects that the Convention should cover. The position paper informed discussions and positions within the Working Group on the UN Tax Convention (a group of 53 civil society organisations that provides input on the UNFCITC). It also helped inform the oral submissions TJNA made to the Ad Hoc Committee drafting the terms of reference for the UNFCITC during their second session.

Impact

The position paper enhanced the capacity of civil society organisations to engage in the process of drafting the terms of reference for the UNFCITC and to seek change in the development of tax rules which will benefit the Global South. As a result, the terms of reference, adopted by the United Nations General Assembly in November 2024, reflect the needs of developing countries. For instance, critical issues affecting developing countries such as illicit financial flows are now included in the global agenda. The position paper has therefore contributed to the correction of historical imbalances and the development of binding rules that are truly inclusive and representative of both Global North and Global South countries. It also enhanced the voices within developing countries during the negotiations.



Enabling Civic Space

Pre-Publication Review of an Investigation on Environmental Pollution

Situation

In the past few years, the number of dark vessels carrying illegal goods such as sanctioned crude oil has been increasing in international waters. These ships, which are engaged in dark activities, have obscure ownership structures, often lack international certification and Western insurance, and their shipping practices flout international maritime standards. As a result, they can cause considerable security breach and harm to the ocean without being held accountable. Journalists from Source Material and other investigators wrote an article exposing the oil trade carried out by these dark vessels, which has been instrumental in aiding Russia's war efforts. They used satellite footage to identify dark fleet tankers that have discharged oil in the sea, which has caused marine pollution. Continuation of this trade using dark vessels poses considerable risk of an environmental catastrophe. Source Material sought ILP's assistance in conducting a publication review of its investigative article to minimise the risk of a defamation suit being filed against them.

ILP's Action

ILP's volunteer lawyers reviewed the article prior to its publication to address legal concerns and issues that might arise from the results of the investigation being published. The lawyers also provided legal advice on international legal frameworks and mechanisms that may apply to the investigative article.

Impact

The journalists were able to publish the article with fewer legal risks after the publication review was conducted. As a result, they were able to shine light on an overlooked, but important issue on the dangers of dark vessels. The published article encourages governments, particularly those in the Global North, to act and apprehend these dark vessels. Steps taken to prevent the operation of these dark fleets will help prevent the catastrophic environmental damage caused by oil spills.



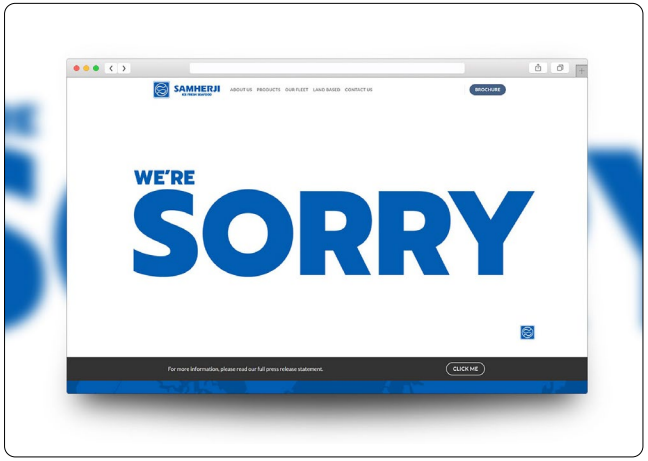
Enabling Civic Space

Litigation Support against SLAPP Suits

Situation
Strategic Litigation Against Public Participation (SLAPP) actions are deployed as an intimidation tool by powerful corporations. The inequality of resources for those defending themselves against a legal challenge leads to the suppression of discussion and enforcement action. ILP's lawyers continue to fight for society's right to information so that wrongdoers can be held to account. In 2023, an artist named ODEE, published an artwork called "We're Sorry", which directly addresses the unethical practices of the Icelandic fishing giant Samherji. Samherji was implicated in the infamous "Fishrot" scandal, relating to bribery, corruption and exploitation in Namibia. The artwork featured an apology which took full responsibility for Samherji's alleged criminality in Namibia, pledged full cooperation with investigating authorities, and promised to return illicitly acquired profits to the nation. Media outlets subsequently sought responses from Samherji, which issued its own press release disavowing the apology, and filed a claim against ODEE in the UK courts for trademark infringement, malicious falsehood and associated damages, outside his country of residence. Samherji has been engaged in a multi-year campaign of intimidation against the whistleblower who revealed the corruption allegations, journalists, and civil society to avoid scrutiny.

ILP's Action
ILP urgently mobilised defence lawyers to represent ODEE so that his artwork detailing the severe human, societal and economic impact of the corporation's alleged activities can continue to stimulate public discourse, particularly while authorities in Namibia and Iceland are investigating bribery and tax evasion.

Impact
So far, ILP's lawyers have been successful in securing a judgment to reduce and postpone financial damages of hundreds of thousands of pounds sought by the Samherji and filed an appeal to the claim. The artwork has received coverage from hundreds of news outlets worldwide and continues to spark active debate on social media. This ruling has profound implications for freedom of expression, particularly regarding the ability of artists, journalists, and activists to critique corporate wrongdoing. If allowed to stand, it risks setting a dangerous precedent that may deter public debate and chill creative expression worldwide.



Enabling Civic Space

Supporting environmental defenders in Zimbabwe

Situation
Zimbabwean human rights defenders and anti-corruption lawyers advocating for communities suffering the consequences of environmental corruption are facing increasing threats and harassment. In Redcliff, Zimbabwe, an environmental and human rights crisis has arisen stemming from severe dust pollution caused by a cement manufacturer. The affected community continues to experience significant health issues, including silicosis and other respiratory diseases, due to prolonged exposure to hazardous dust emissions, as well as environmental degradation. There is no cure for silicosis, which takes a minimum of 5-10 years to manifest. The community have commenced public interest litigation, impacting hundreds of Zimbabwean residents, invoking the constitutional right to a safe and healthy environment and highlighting the company's non-compliance with environmental pollution laws, leading to severe and fatal consequences for the local community. However, community representatives have faced aggressive intimidation and harassment to pressure them to drop their demands.

ILP's Action
Through its network of legal experts, ILP assisted the Anti-Corruption Trust of Southern Africa (ACT-SA) to mobilise local and legal support through significant media and radio coverage, helping the community to enforce their legal rights. ILP helped ACT-SA file an injunction at the High Court in Zimbabwe to compel the cement manufacturer to take immediate measures to suppress dust emissions for the benefit of the concerned local communities. ILP also shared legal strategies on navigating protective measures that ensure the safety of environmental defenders, including documenting and publicising threats of violence and intimidation, and using the evidence to facilitate litigation and advocacy efforts.

Impact
ILP's support in advising effective legal strategies to address the recurring threats and attempts to silence community representatives empowered the affected local residents to seek justice and hold the company accountable for its actions, providing them with a voice and a means to address their grievances. Securing protective measures for environmental defenders, anti-corruption campaigners and lawyers in Zimbabwe, including the injunction filed before the High Court in Zimbabwe, will help reduce the threats and harassment they face, allowing them to continue their advocacy work without fear. Successful legal action against the cement manufacturer will mitigate the adverse health impact caused by its operations, ultimately contributing to the improved overall well-being of the community.



Testimonials from Our Partners

"The International Lawyers Project has been an invaluable partner to the Energy for Growth Hub's PPA Transparency Project. By facilitating the procurement of pro bono legal services, they have significantly contributed to our mission of improving transparency and accountability in power purchase agreements. Their expertise and support have enabled us to provide tailored training and capacity-building programs for electricity sector regulators in Malawi, Zambia and Ghana, empowering them to better understand, draft, and negotiate PPAs. We deeply value ILP's commitment to driving impactful change in the energy sector." **Rushaiya Ibrahim-Tanko, Energy for Growth Hub**

"ILP's work is transformative for small NGOs like us who have big ambitions but very limited resources. By connecting us with world-class lawyers who generously share their expertise and experience pro bono, ILP has unlocked new opportunities for us that simply would not have been possible without their support. Their impressive professional networks and strategic vision for using the law as a tool for social change make ILP a deeply valued partner for civil society organisations. Our collaboration with them on a range of cases has undoubtedly strengthened our voice and enhanced our impact in fighting to end impunity for corruption." **Helen Taylor, Spotlight on Corruption**

"As a budding policy think tank in the fiscal policy and green economy space, Green Tax Youth Africa (GTYA) owes immense gratitude to the International Lawyers Project (ILP) for their unwavering pro bono legal and research support. ILP has been a true backbone to our work, enabling us to navigate complex policy terrains with clarity and confidence. Their dedication has empowered us to grow and make meaningful strides in advancing equitable fiscal policies for a sustainable future." **Nii Addo, Executive Director, Green Tax Youth Africa**

"International Lawyers Project has worked with us on a number of projects to advance environmental justice. They have been a reliable partner that provides timely support on crucial issues, and they have assisted us in achieving our mandate. Through the impactful work that they have done, we have been able to ensure transparency and accountability in natural resource governance. We are thankful for their continued support." **Charles Mwangi, PACJA**

"The International Lawyers Project has played a key role in supporting the work of the UNCAC Coalition's Working Group on Environmental Crime and Corruption. ILP carried out invaluable research and analysis to help the Working Group develop concrete policy recommendations to address the linkages between corruption, organized crime, and climate change and show why these policy reforms are needed. The Working Group has used the research and analysis to develop discussion papers, policy briefs and presentations for global conferences, supporting our efforts to advance action on these issues at the UNCAC and other multilateral fora. We appreciated ILP's ability to provide excellent analysis in a very timely and efficient manner so that we could take advantage of important advocacy opportunities." **Corinna Gilfillan, UNCAC Coalition**

"For too long, justice has been a luxury for the privileged. But on the Maasai lands in Kenya, ILP has helped us challenge historical injustices and confront powerful interests that seek to displace and exploit our people. Through pro bono legal support, policy advocacy, and community capacity-building, ILP has turned marginalised communities into effective advocates, empowered villages like Ormara and Namuncha to secure courtroom victories and supported Kedong's historic appeal to the African Commission. This partnership extends far beyond legal support; it's about empowerment, dignity and equity - building an inclusive future where everyone has a rightful seat at the table."
Jackson Shaa, Executive Director of Narasha Community Development Group

"The legal support and expertise provided by ILP has been transformative. Their guidance during my ongoing litigation involving corporate accountability and freedom of expression has been nothing short of essential. ILP's ability to navigate the intersection of legal frameworks has empowered me to continue my anti-corruption campaign work with confidence. Their network of specialists and targeted resources has not only strengthened my position but has also highlighted the broader societal importance of the case. I am deeply grateful for their dedication and expertise, which have allowed me to focus on the impact of my work while navigating complex legal challenges." **ODEE**

"The partnership between People's Planet Project and ILP has been transformative in empowering frontline communities with tools for justice. By combining ILP's expertise in human rights and legal frameworks with our evidence-based storytelling methodology, we are co-creating a practical toolkit that bridges the gap between storytelling and local litigation. This collaboration equips Indigenous leaders and communities to document and present their lived realities as compelling evidence in courtrooms and advocacy spaces. Together, we are fostering a rights-based approach that amplifies marginalized voices and strengthens grassroots capacity to combat environmental and social injustices. Our shared mission reinforces the critical role of community-led storytelling in securing long-term systemic change." **Abdel Mandili, Executive Director, Peoples Planet Project**

"Year after year, we are privileged to have the opportunity to work with such an incredible organization as the International Lawyers Project. They have a vital role in supporting our research and knowledge-sharing efforts on a variety of issues, including the legal standing and redress of victims of corruption and provisions regarding sexual corruption. Their expertise has also enriched workshops within our network, particularly on sanctions. ILP is a cornerstone of legal expertise for our organization and our whole network." **Betina Pastelnik, Head of Operations and Working Groups, UNCAC Coalition**

"The Tanzania Public Bar Association extends its sincere gratitude to the International Lawyers Project (ILP) for their generous commitment to supporting the professional development of Tanzanian legal practitioners. We deeply appreciate ILP's readiness to provide critical training in emerging areas such as the taxation of the digital economy, an issue of growing importance in today's legal landscape. This collaboration enhances the capacity of our legal community to adapt to new challenges, and we eagerly look forward to continuing our partnership with ILP in strengthening the skills and knowledge of legal professionals across Tanzania." **Amedeus Shayo, President of the Tanzania Public Bar Association**

Some of Our Partners

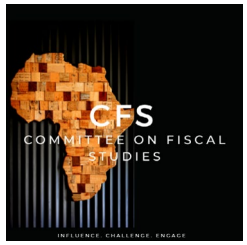





































OCCRP
Organized Crime and Corruption Reporting Project


OGIEK PEOPLES' DEVELOPMENT PROGRAM


Pan African Lawyers Union
Union Panafricaine des Avocats
União Pan-Africana dos Advogados
اتحاد المحامين الأفارقة


pbi
United Kingdom


PEOPLE'S
PLANET
PROJECT


RAID
Holding business to account
Standing up for human rights


Sassoufit Collective
Citizens Against Kleptocracy


SOMO


SourceMaterial


spotlight
on
corruption


PUBLIC BAR ASSOCIATION
PBA
CHAMA CHA MAWAKILI WA SERIKALI


TAX JUSTICE
NETWORK
AFRICA


TIPPING
POINT


TRAFFIC


TRANSPARENCY
INTERNATIONAL
the global coalition against corruption


UK Anti-
Corruption
Coalition


CIVIL
SOCIETY
UNCAC oalition


YAS
YOUTH AND SOCIETY

Reference and Administrative Details

Trustees	Bronwen Manby (Chair) Nicola Dodero (Treasurer) (resigned 11 September 2024) Nathan Muruganandan (Treasurer) (appointed 5 June 2024) Helen Ali (appointed 11 September 2024) Hannah Ambrose Jason Braganza Jeremie Gilbert Susan Hazledine Nnedinma Ifudu Nweke Satya Jeremie Phillipa McKenzie (resigned 11 September 2024) Abimbola Olowofoyeku Anne Richardson
Registered Office	Exchange House, 12 Primrose Street, London EC2A 2EG, United Kingdom
Charity Number	1114502
Company Number	05581685
Independent Examiner	Romero Tayong FCCA







Trustees' Report

(including Directors' Report) for the year ended 31 December 2024

The Trustees, who are also directors for the purposes of company law, present their report along with the financial statements of the International Lawyers Project "ILP" ("the Charity") for the year ended 31 December 2024. The trustees confirm that these financial statements comply with current statutory requirements in the UK (Companies Act 2006), the requirements of the company's governing document, the provisions of the relevant Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (Charities SORP (FRS 102)).

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' exemption. Accordingly, the Trustees have elected to take advantage of the exemption from preparing a strategic report.

Accounting Reference Date

The accounting reference date is 31 December.

Structure, Governance and Management

The Charity is a private company limited by guarantee incorporated on 3 October 2005 and is a registered charity (registered on 2 June 2006, registration number 1114502). The company is limited by guarantee, and the members are named above on page 29.

The Trustees met on four occasions during the financial year, to provide strategic guidance, review expenditure, approve budgets and review progress in implementing programmes. The day-to-day operations, administration and financial management were delegated to the Executive Director.

The Charity's Executive Director, Lucy Claridge, leads the Charity's activities, supported by five programme staff, an operations manager and a number of legal fellows. In 2024, the Charity's Legal Fellowship scheme, which had consisted of four to five volunteer legal fellows on four-month placements, was developed into paid 12-month fellowships, with two legal fellows in post for the period 1 September 2024- 31 August 2025. The team is further supported by a part-time bookkeeper and two fundraising consultants.

The Charity's Treasurer, Nicola Dodero, resigned in Q3 2024 and was replaced by Nathan Muruganandan, who was appointed as a trustee in Q2 2024, enabling a comprehensive handover from outgoing to incoming Treasurer. The Charity appointed Helen Ali as a new Trustee in Q3 2024, following Philippa McKenzie's resignation on the same date. The procedure for appointing Trustees and their terms of office are set out in ILP's Articles of Association. On appointment, the Executive Director explains the decision-making process to the new Trustees, and one of the existing Trustees provides an overview of the administrative procedures employed by the Charity. This entails an overview of the Articles of Incorporation, a review of the previous board minutes and strategy, a conflict of interest declaration, and a discussion about key priorities. Trustees are also encouraged to meet with the whole staff team.

Having undertaken a thorough review of ILP's Articles of Association during 2023, the Trustees and Executive Director submitted an amended version to the Charity Commission which was approved and adopted on 11 April 2024. The new Articles of Association improved the provisions for Trustee appointment, creating a maximum term, and

revised the Objects to reflect those whom the Charity serves. The Trustees also adopted a policy on Trustee appointment.

Following the adoption of the Charity's 2024-26 Strategy in Q4 2023, the Charity published the Strategy as a professionally designed, external facing document in Q1 2024, to support fundraising efforts. Complementary amendments were also made to the Charity's website to align it with the new strategy. A Fundraising Strategy for 2024 and beyond was prepared and discussed in Q2 2024, to enable the Charity to deliver against the 2024-2026 strategy.

The Charity continued its review of the Charity's policies and approved a range of new and updated policies in 2024, including Equity, Diversity and Inclusion, Travel, Expense Reimbursement, Family Leave, Staff Wellbeing, Disciplinary, Grievance, External Complaints, Whistleblowing, Code of Ethics, Safeguarding, Fiscal, Investment, Anti-Money Laundering and Bribery, Procurement, and Fundraising. Charity staff received in depth training on the new Equity, Diversity and Inclusion Policy together with refresher training on many of the other policies. The Charity completed its IT migration from Google Workspace to Microsoft 365 in Q1 2024 and continued to engage the support of external IT support services in 2024 to maintain an appropriate level of IT security.

Donors

ILP is grateful to the following donors for their generous support of the Charity's work:

- A&O Shearman LLP
- Akin Gump Strauss Hauer & Feld LLP
- Allen & Overy LLP
- Ashurst LLP
- Bryan Cave Leighton Paisner LLP
- Davis Polk & Wardell LLP
- Environmental Funders Network
- Global Commons Alliance
- Herbert Smith Freehills LLP
- Hogan Lovells LLP
- Japan International Cooperation Agency
- Joffe Charitable Trust
- Joseph Rowntree Charitable Trust
- Luminate Foundation
- National Endowment for Democracy
- Open Society Foundations
- Orrick, Herrington & Sutcliffe LLP
- Polden-Puckham Charitable Foundation
- ROLE UK
- Ropes & Gray LLP
- Simmons & Simmons LLP
- TRAFFIC
- Transparency International
- Waterloo Foundation

Financial Review

Income for the year from donations and investments was £638,997 (2023: £556,593). The significant increase in income is due to successful scaling in the Charity's partnerships and projects. Expenditure was £622,317 (2023: £430,920). Income was principally spent on staff salaries as well as charitable activities, cost of raising funds and administration costs of the Charity. Further details can be found in the statement of financial activities on page 38.

Reserves

Total reserves as of 31 December 2024 are £373,477 (2023: £356,797) of which £32,904 (2023: £24,032) is restricted and £340,574 (2023: £332,765) is unrestricted.

Restricted reserves reflect the unspent balance of any funds which are tied to a particular purpose specified by the donor.

Unrestricted reserves are not restricted or designed for any specific purpose.

The policy on reserves is to hold an amount to reflect variances around cash flow, income security and meet on-going liabilities given that funding may come at any time of the year. The Trustees have resolved that the Charity should seek to hold unrestricted reserves of at least the equivalent of six months of the 2025 operational expenditure (£248,576) for its long-term sustainability and to ensure we continue to serve our partners and other beneficiaries. Reserves are held in an interest-bearing savings account.

Future Plans

In 2024, the Charity renewed its Fundraising Strategy, in line with the Charity's updated 2024-2026 Strategy, with the aim of further diversifying our funding base. Fundraising efforts will continue to place a particular emphasis on multi-year, unrestricted donor-giving to ensure greater financial stability and allow for further investment in operations and overheads, communications, and programme staffing. This will include a 20th anniversary event with key partners to showcase our impact, and the development of a dedicated communications strategy for the Charity.

The Charity is in the process of developing a case management and donor relationship database, which will track, record, monitor and evaluate the impact of our extensive caseload, and also capture all current grant and donor information and fundraising prospects. It is envisaged that this will be completed by Q1 2025, with transfer of all data, training and rollout across the organisation to take place in Q2.

Risk Management

The Trustees are aware of their responsibility to identify, consider and manage material financial and non-financial risk facing the charitable company. They have considered and put into place systems and procedures to manage such risks and are continuing to develop the Charity's risk management strategy and procedures.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. This is achieved by regular consideration of financial results, variances from budgets, and non-financial indicators; delegation of authority and segregation of duties; and identification and management of risks including through the development and regular review of a risk register.

As well as the financial control systems, the Trustees continually review and monitor the activities of the Charity throughout the year.

Principal risks identified in 2024 related primarily to operational issues such as fundraising and finance. 2024 saw a change in the Charity's book-keeping arrangements due to our previous book-keeper retiring, with some financial administration being brought in-house and new book-keepers being identified for the preparation of monthly financial statements. Funding risks continue to be addressed through the Board's regular review of the fundraising strategy, with fundraising success lasting into 2024, as the Charity diversifies its donor base and increases its multi-year funding partners. Increasing multi-year funding remains a key priority in 2025 and beyond.

Going Concern

The Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future (and certainly for 12 months from the date of signing). Income received to end December 2024 (£638,997) was on target with the 2024 budget. Thus,

they have adopted the going concern basis in preparing the financial statements.

The Charity, therefore, is satisfied that it has sufficient cash and reserves to support the going concern assumption. Cash held at 31 December 2024 was in excess of reserves (£452,841).

Statement of Trustees' Responsibilities

The trustees (who are also directors of International Lawyers Project for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland for small and medium-sized enterprises.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice (SORP);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

This report was approved by the Board on 7 April 2025 and signed on its behalf, by:



Dr. Bronwen Manby
Chair of the Board of Trustees on behalf of the board



Independent Examiner's Report

to the Trustees of International Lawyers Project

I report on the financial statements of **International Lawyers Project** for the year ended **31 December 2024**.

Respective Responsibilities of Trustees and Examiner

The trustees are responsible for the preparation of the accounts in accordance with applicable charity law and regulations. The trustees consider that an audit is not required for this year under **section 144(2) of the Charities Act 2011 (the 2011 Act)** or under **Regulation 10(1)(a) to (c) of the Charities Accounts (Scotland) Regulations 2006 (the 2006 Regulations)** and that an independent examination is appropriate.

As an independent examiner, I am qualified to undertake this examination by virtue of my membership in the **Association of Chartered Certified Accountants (ACCA)**, which is a recognized professional body as required under the regulations.

It is my responsibility to:

- Examine the accounts under **section 145 of the 2011 Act and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act)**.
- Follow the procedures set out in the **general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act**.
- State whether any matters have come to my attention that need to be reported.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the **general Directions given by the Charity Commission** and is in compliance with **Regulation 11 of the Charities Accounts (Scotland) Regulations 2006**. An independent examination involves:

- Reviewing the accounting records kept by the charity.
- Comparing the accounts presented with those records.
- Considering any unusual items or disclosures in the accounts.
- Seeking explanations from the trustees regarding such matters.

The procedures undertaken do not provide all the evidence required in an audit, and therefore, I do not express an **audit opinion** on whether the accounts present a **'true and fair view'**. My report is limited to the specific matters set out in the statement below.

Independent Examiner's Statement

I have completed my examination. Based on the work undertaken, no material matters have come to my attention which give me cause to believe that in any material respect:

1. Accounting records have not been kept in accordance with **section 130 of the 2011 Act**; or
2. The accounts do not accord with the accounting records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the **Charities (Accounts and Reports) Regulations 2008**, except for any requirement that the accounts provide a **true and fair view**, which falls outside the scope of an independent examination.

I have found no other matters that should be brought to attention in this report in order to ensure a proper understanding of the financial statements.



Romero Tayong FCCA
Membership No: 0922393
Reading, United Kingdom
7 April 2025



Financial Statements

Statement of Financial activities (Incorporating the Income and Expenditure Accounts) 31 December 2024

	Notes	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total £	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total £
Incoming Resources							
Donations and legacies	**3**	424,359	213,283	**637,642**	377,720	178,873	**556,593**
Investment income and interest		1,355		**1,355**	0		**0**
Total Income		**425,714**	**213,283**	**638,997**	**377,720**	**178,873**	**556,593**
Expenditure							
Cost of raising funds	**4**	(72,299)		**(72,299)**	(44,748)		**(44,748)**
Expenditure on Charitable activities	**5&11**	(345,607)	(204,411)	**(550,018)**	(210,854)	(175,318)	**(386,172)**
Total Expenditure		**(417,906)**	**(204,411)**	**(622,317)**	**(255,602)**	**(175,318)**	**(430,920)**
Net incoming/expenditure for the year		7,808	8,871	16,680	122,118	3,555	125,673
Funds brought forward	**12**	332,765	24,032	356,798	210,647	20,477	231,125
Transfer between funds							
Funds Carried Forward		**340,574**	**32,904**	**373,478**	**332,765**	**24,032**	**356,798**

All amounts relate to continuing activities and there has been no change in the nature of the Charity's activities in the year. All recognised gains and losses are included in the statement of financial activities. The notes on pages 41 to 48 form part of these financial statements.

Balance Sheet as at 31 December 2024

	Notes	2024 £	2023 £
Fixed Assets			
Tangible Assets	**8**	3,512	4,133
Intangible Assets		0	0
		3,512	**4,133**
Current Assets			
Other debtors & prepayments	**9**	51,516	5,147
Cash at bank and in hand		452,841	360,752
		504,357	**365,899**
Creditors:	**10**		
Amounts falling due within one year		(134,392)	(13,235)
Net Current Assets/(Liabilities)		**369,965**	**352,664**
Total Assets Less Current Liabilities		**373,478**	**356,797**
Accumulated Funds			
Unrestricted Funds	**12**	340,574	332,765
Restricted Funds	**11**	32,904	24,032
		373,478	**356,797**

For the year ended 31 December 2024 the Charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The financial statements have been prepared in accordance with the provisions applicable to companies' subject to the small companies' regime.

The members have not required the Charity to obtain an audit of its financial statements for the period in question in accordance with section 476 of the Companies Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

Signed on behalf of the Board of Trustees by and authorised for issue on 7 April 2025



Dr Bronwen Manby

Statement of Cash Flows

	2024 £	2023 £
Surplus (deficit) from operating activities	16,680	125,673
Fixed assets written off	0	0
Depreciation	1,419	208
Interest Receivable	(1,355)	0
Decrease (Increase) in receivables	(46,369)	7,608
Increase (Decrease) in payables	121,157	9,005
Net Cash Generated from operating activities	**91,532**	**142,494**
Investing Activities		
Interest Received	1,355	0
Purchase of Fixed Assets	(798)	(4,341)
Net Cash inflow and increase in cash	**557**	**(4,341)**
Cash and cash equivalents at beginning of year	360,752	222,599
Cash and cash equivalents at end of year	**452,841**	**360,752**
Analysis of cash and cash equivalent		
Cash in hand and at bank	452,841	360,752
Total cash and cash equivalent	**452,841**	**360,752**

All cash is cash only and no cash equivalents are held.

Notes Forming Part of the Financial Statements for the Year Ended 31 December 2024

1. Accounting policies Basis of accounting

These financial statements have been prepared under the historical cost convention, and in accordance with applicable United Kingdom accounting standards and in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities (SORP 2023) and the Companies Act 2006.

The functional currency of ILP is considered to be pounds sterling because that is the currency of the primary economic environment in which the Company operates.

ILP constitutes a public benefit entity as defined by FRS 102.

Going concern
These accounts are prepared on the going concern basis. The Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future.

Income
Donations including donations, gifts and legacies are recognised where there is entitlement, the amount can be measured with sufficient reliability, and receipt is probable.

All income is accounted for on an accruals basis. Accrued income represents money owed for project undertaken and/or expenditure already incurred in 2024.

Expenditure
Expenditure is accounted for on an accruals basis.

Fund accounting
General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The Trustees currently have no designated funds.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes.

Costs of raising funds
The costs of raising funds consist of fundraising costs relating to Project staff time and office overheads.

Allocation of overhead and support costs
Overhead and support costs have been allocated to charitable activities and fundraising. The allocation of overhead and support costs is analysed in note 5.

Governance costs comprise all costs involving public accountability of the charitable company and its compliance with regulation and good practice and are included within support costs.

Fixed Assets
Furniture is depreciated straight line over 10 years. IT equipment is depreciated straight line over 5 years. Intangible assets are depreciated over 4 years. Only assets of value over £500 are capitalised.

Company status
The Charity is a company limited by guarantee. The members of the company are the Members named on page 29. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the Charity.

Statement of cash flows
Following the implementation of FRS 102, a statement of cash flows has been incorporated within the financial statements of ILP for the year ended 31 December 2024 on page 40.

Financial instruments
Financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument.

Financial assets are derecognised when and only when (a) the contractual right to the cash flows from the financial asset expire or are settled, (b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or (c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions and are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Pensions
ILP operates a defined contribution scheme. The cost of pensions is allocated to restricted and unrestricted funds spent on projects as part of direct costs in proportion to the work undertaken and time spent by staff on projects funded either by restricted and unrestricted funds. The balance is allocated either to support costs or fundraising costs.

Critical accounting judgements and key sources of estimation uncertainty
In the application of the Charities accounting policies, which are described in note 1, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources.
The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no critical accounting judgments or key sources of estimation uncertainty at the reporting date.

2. Staff Costs

The Trustees did not receive any emoluments or reimbursed expenses from the Charity. Two employees in the current period had emoluments in excess of £60,000 (2023: one).

	2024 £	2023 £
Wages and Salaries	266,563	185,612
National Insurance Costs	25,465	16,571
Pension Costs	14,439	10,769
	306,467	**212,952**

The average number of employees employed by the charity during the year (FTE) was:

	2024 No.	2023 No.
Executive Director	1.00	1.00
Programme Director	1.50	2.00
Programme Officer	1.00	1.00
Office Manager	1.00	0.60
Legal Fellow	0.40	
	4.90	**4.60**

3. Donations

	2024 £	2023 £
Unrestricted funds		
Donations in Kind	126,422	30,000
Voluntary Donations	297,937	347,720
Restricted funds		
Voluntary Donations	213,283	178,873
	637,642	**556,593**

Unrestricted Donations consists of a gift of office space to the value of £30,000 (2023: £30,000) by Herbert Smith Freehills LLP; CRM consultancy to the value of £94,922 by Simmons & Simmons LLP; employee pension advice to the value of £1,500 by Herbert Smith Freehills LLP.

4. Cost of Raising Funds

	2024 £	2023 £
Fundraising costs:20% of Programme Officers, £47,448 (2023: £23,164), payments to external fundraiser £16,853 (2023:13,408) and £7,998, being 20% of overheads (2023: £8,176).	72,299	44,748

5. Expenditure

	2024 Direct Projects Costs £	2024 Staff Costs £	2024 Other costs £	2024 Total £	2023 Direct Projects Costs £	2023 Staff Costs £	2023 Other costs £	2023 Total £
Restricted Funds								
Charitable activities								
JICA	7,053	39,210	10,879	**57,142**				
NED/AFRODAD	0	13,008	0	**13,008**	0	9,998	0	**9,998**
OSF 2 Research	0	0	0	**0**	24,318	39,397	0	**63,714**
OSF/REDRESS	0	61,738	0	**61,738**	9,344	62,364	10,397	**82,105**
OSF Spotlight		500		**500**				
TRAFFIC		0	0	**0**		1,584	0	**1,584**
ROLE UK	23,763	24,557	0	**48,320**	0	13,833	18	**13,851**
Transparency International		6,700	0	**6,700**	0	4,066	0	**4,066**
Kenya Forest	14,122	0	0	**14,122**	0	0	0	**0**
EFN Zimbabwe	1,250			**1,250**				
University of Nairobi		1,631	0	**1,631**		0	0	**0**
	46,188	**147,344**	**10,879**	**204,411**	**33,661**	**131,242**	**10,415**	**175,318**
Unrestricted Funds	2,227	207,369	136,012	**345,608**		164,397	46,457	**210,854**
Expenditure on Charitable Activities	**48,415**	**354,713**	**146,906**	**550,033**	33,661	295,639	56,871	**386,172**
Cost of raising funds		64,301	7,998	**72,299**		36,572	8,176	**44,748**
	0	**64,301**	**7,998**	**72,299**	**0**	**36,572**	**8,176**	**44,748**
Total Expenditure	**48,400**	**419,013**	**165,783**	**622,317**	**33,661**	**332,211**	**56,871**	**430,920**

6. Governance costs

	2024 £	2023 £
Independent Examiner's Fees	300	300

7. Taxation

The company is a charity within the meaning of Paragraph 1 Schedule 6 Finance Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

8. Fixed Assets

	Tangible IT Equipment £
Cost at 1 January 2024	8,523
Additions	798
Written Off	
As at 31 December 2024	**9,321**
Depreciation	
As at 1 January 2024	4,390
Provided for the year	1,419
Written Off	
As at 31 December 2024	**5,809**
Net Book Value @31 December 2024	**3,512**
Net Book Value @ 31 December 2023	**4,133**

9. Other Debtors

	2024 £	2024 £
Prepayments	0	0
Accrued Revenue	51,516	5,147
	51,516	**5,147**

10. Creditors: Amounts falling due within one year

	2024 £	2023 £
HMRC	7,373	7,836
Pension contributions	2,072	1,529
Trade Creditors	1,320	3,419
Accrued Expenses	1,241	300
Deferred Revenue	122,386	
	134,392	**13,084**

11. Restricted Funds

All income reflects sums promised and either received in 2024 or due in 2024 but attributable to 2024 work; all expenditure occurred in 2024.

	2024 Income £	2024 Expenditure £	2024 Transfers £	2024 At 31 Dec £	2023 Income £	2023 Expenditure £	2023 At 31 Dec £
Charitable activities							
JICA	57,142	57,142		(0)			
NED/AFRODAD	11,085	13,008		(0)	11,920	9,998	1,922
OSF 2 Research	0	0		(0)	63,714	63,714	(0)
OSF/REDRESS	61,738	61,738		(0)	82,105	82,105	(0)
OSF Spotlight	27,050	500		26,550			
TRAFFIC	0	0		0	1,584	1,584	0
Role UK	48,319	48,320		0	13,852	13,851	1
Transparency International	6,700	6,700		(0)	4,066	4,066	(0)
Kenya Forest	0	14,122		6,355		0	20,477
EFN Zimbabwe	1,250	1,250		0			
University of Nairobi	0	1,632		(0)	1,632	0	1,632
	213,283	**204,411**	**0**	**32,904**	**178,873**	**175,318**	**24,031**

12. Analysis of Net Assets Between Funds

	Unrestricted £	Restricted £	Total £
Fund balances at 31st December 2024 are represented by			
Fixed Assets	3,512		**3,512**
Current Assets	471,454	32,903	**504,357**
Current Liabilities	(100,579)	(33,813)	**(134,392)**
Total Net Assets	**374,387**	**910**	**373,478**

	Unrestricted £	Restricted £	Total £
Fund balances at 31st December 2023 are represented by			
Fixed Assets	4,133		**4,133**
Current Assets	341,868	24,031	**365,899**
Current Liabilities	(13,235)		**(13,235)**
Total Net Assets	**329,210**	**27,587**	**356,797**

13. Related Party Disclosures

There were no related party transactions during the year.

14. Major Donors

	2024	2023
Akin Gump Strauss Hauer & Field LLP	10,000	7,500
Allen & Overy LLP	5,000	5,000
A&O Shearman LLP	9,000	
Herbert Smith Freehills LLP	10,000	10,000
Hogan Lovells LLP	6,000	5,000
James Thornton	25,000	25,000
Japan International Cooperation Agency	55,807	
Joseph Rowntree Charitable Trust	50,000	42,544
Luminate Foundation	69,832	80,829
Open Society Foundations	88,787	282,152
National Endowment for Democracy	11,085	11,920
Polden-Puckham Charitable Foundation		20,000
Rockefeller Philanthropy Advisors	39,450	
ROLE UK	48,319	13,852
Ropes & Gray LLP	17,860	
Transparency International	6,700	
Waterloo Foundation	29,167	



International Lawyers Project | Company Reg No: 05581685
A charitable company limited by guarantee | Charity Reg No: 1114502

INTERNATIONAL LAWYERS PROJECT

England & Wales - Charity number 1114502

Accounts

International Lawyers Project

Annual Report and Accounts for the Year Ended 31 December 2023



International Lawyers Project | Company Reg No: 05581685 | A charitable company limited by guarantee | Charity Reg No: 1114502

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Foreword

2023 has seen significant achievements and progress at International Lawyers Project. This is testament to the excellent work of our staff, led by our new Executive Director, Lucy Claridge, who has already had an impactful first year in post, as well as to the generous support from our funders, volunteer lawyers, and partners.

We were delighted to launch our **sanctions impact report**, the first of its kind, assessing the effectiveness of the sanctions under the US 'Magnitsky Act', five years since their introduction. Launched globally in Europe, Asia and the US, the report draws on empirical evidence to provide a realistic view for policymakers and activists of how Magnitsky-style sanctions can be used as an anti-corruption tool. Meanwhile, an **evaluation** of our joint programme with REDRESS and Spotlight on Corruption, supported by the Open Society Foundations, found that ILP's network of legal experts across the globe was instrumental in achieving greater impact for the UK's corruption sanctions regime, including higher quality sanctions submissions, strengthened process, and greater knowledge of how to use the tools amongst NGOs, lawyers and government officials in different countries.

In 2023, ILP also reviewed its strategic approach, under Lucy Claridge's new leadership, in order to continue to provide responsive, impactful support to our partners over the next 3 years. Our **2024-2026 Strategy** recognises the need to continue our impactful work to control corruption, address elite capture of political processes, and challenge bribery for access to justice and public services, as well as to work in new and developing areas where our partners have sought legal support, for example, ensuring that the shift towards a green economy is inclusive and equitable, particularly for those most impacted by climate change. We have also honed our approach to defending civic space, protecting the ecosystem in which our partners work, and identifying specific ways of assisting them.

Coupled with a full re-design of our **website**, a large-scale IT migration with improved data security and greater efficiencies, and a review of our operational and other policies to ensure our team is well-supported and that our processes are robust across the board, ILP is now well-placed to deliver its strategy over the next 3 year period. This will include tackling environmental crimes and corruption, such as wildlife trafficking, pollution, and deforestation, and developing tools that can create positive change towards wealth redistribution and in turn contribute towards more environmentally sustainable development.

Dr. Bronwen Manby
Chair of ILP's Board of Trustees

About Us

ILP is an alliance of talented and passionate lawyers drawn from diverse countries and cultures across the globe. We pull together teams of pro bono experts to support the policy and legal needs of marginalised communities.

Founded in the UK in 2005, we are staffed by a group of lawyers dedicated to using the law to achieve economic and environmental justice through strategic pro bono legal support. For nearly twenty years we have supported partners in more than 80 countries.

We are proud to have a diverse staff team from Africa, Asia, and Europe, reflective of the communities we support and with extensive experience in our focus areas, as well as law and international development. We work primarily in the Global South, with active projects across sub-Saharan Africa, Latin America, Asia and Europe.

As a charity, our ultimate aim is to help our partners create long-lasting change in some of the world's most marginalised regions.





Our Vision

A just and sustainable world in which the law serves as a tool for those who need it most.

Our Mission

We advance economic and environmental justice and the rule of law through the provision of pro bono legal expertise to civil society, communities, and governments.

ILP mobilises pro bono legal assistance to civil society organisations (CSOs), parliamentarians, community groups and investigative journalists to further economic and environmental justice and the rule of law.

Justice is expensive. Whilst the scales of justice are supposed to be evenly weighted, by spending millions on expensive lawyers, on lobbying or on corrupting politicians, wealthy actors can weigh those scales in their favour. This comes at the expense of more marginalised communities who cannot afford to use the law in their interests, and in the interests of a sustainable future.

That is where ILP comes in. Rather than draw on great reserves of wealth to fight legal battles, we draw instead on the huge levels of passion and expertise that lawyers, the world over, have for creating a just and sustainable future. We 'even up the scales of justice' by mobilising teams of the world's best lawyers to work for free, and for as long as it takes, on behalf of CSOs, social movements and government actors, primarily in the Global South.

How We Use the Law

Law is essential to challenging injustice and creating socially and environmentally just societies. Conversely, failing or imbalanced legal systems maintain and expand privilege, sustain impunity of powerful and malign actors, and - through corruption, illicit financial flows and environmental degradation - rob the world's most marginalised people of the resources they need to lead flourishing lives.



Our Focus Areas

Drawing on our specialist knowledge and experience, we support partners across four closely interlinked focus areas:

Anti-Corruption
Breaking the cycle of corruption, underdevelopment and conflict by promoting transparency and accountability

Environment and Sustainable Development
Ensuring economic development does not come at a cost to the environment or human welfare

Tax and Fiscal Reform
Enabling fair and effective tax systems which generate funds for essential public services and sustainable economic growth

Access to Information and Defending Civic Space
Promoting a transparent, vibrant information ecosystem and defending civic space, including from libel threats and harassment





How We Work

We provide an expert international staff team, based across the regions we work in, with a deep understanding of our thematic programmes and our partners' needs.

We select and coordinate highly skilled volunteers from our global network built up over nearly 20 years.

We offer this expertise to partners who require legal support to enhance their advocacy, optimise reforms and overcome the issues they face.

Within these focus areas, we partner with independent pro bono legal experts to advise on:



Policy Reform
Developing and implementing better legislation, regulation and policies to prevent abuse and support good practice.



Transparency and Accountability
Access to information, exposing wrongdoing and limiting opportunities for malpractice.

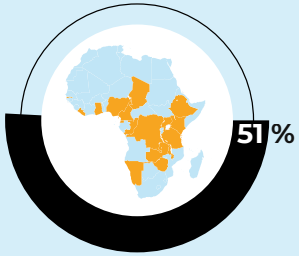


Enforcement of the Law
Through national and international legal remedies, norms and standards.

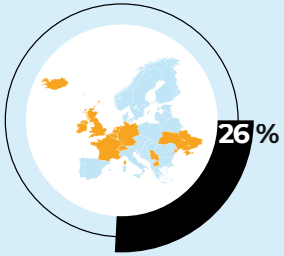
The Legal Strategies We Use

1. Expert Legal Analysis
2. Research on Comparative and International Best Practices
3. Capacity Building
4. Knowledge Exchange
5. Regulatory Reform
6. Protective Legal Support
7. Strengthening Oversight Mechanisms
8. Strategic Litigation
9. Facilitating Mediation

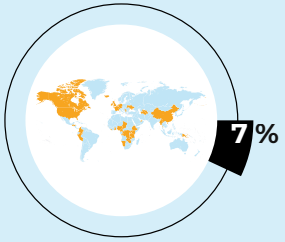
Source of Partner Requests 2023



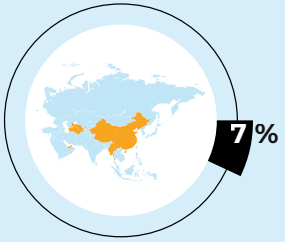
Cases in Africa



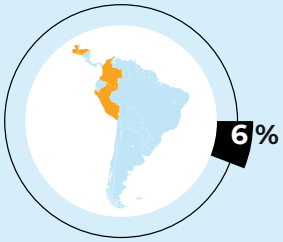
Cases in Europe



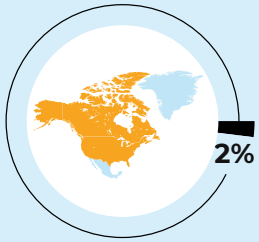
Multijurisdictional Cases



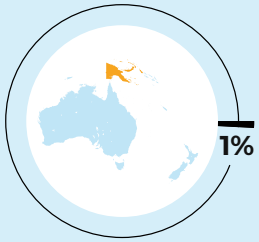
Cases in Asia



Cases in Central and South America



Cases in North America



Cases in the Oceania

Where We Work

Belgium – Cameroon – Canada – Chad – China – Colombia – Congo – El Salvador – Equatorial Guinea – Ethiopia – France – Germany – Ghana Guatemala – Honduras – Iceland – Ireland – Kenya – Liberia – Malawi – Myanmar – Namibia – Netherlands – Nigeria – North Macedonia Papua New Guinea – Peru – Serbia – Singapore – Switzerland – Tanzania – The Democratic Republic of Congo – The Gambia – Turkmenistan United Arab Emirates – Uganda – Ukraine – United Kingdom – United States – Uzbekistan – Zambia – Zimbabwe

Our Impact: 2023 At a Glance

212

The number of volunteers we deployed

42

The number of countries we deployed volunteers to

80

The number of projects we undertook

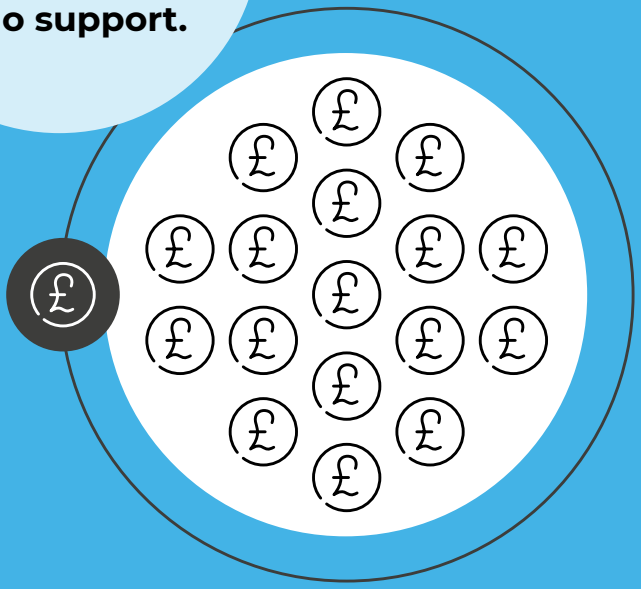
4140

The number of hours of pro bono support we provided

£3.8 million

The value of pro bono assistance

For every £1 donated we provide £17 worth of pro bono support.



85

The number of partner requests received

16

The number of legal training workshops we delivered

5

The number of training sessions we delivered to government officials in low-income countries

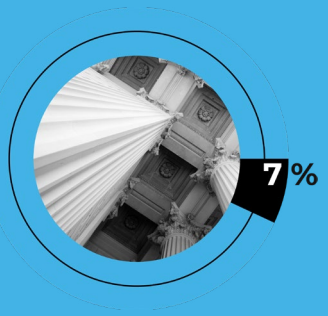
3

multi-stakeholder events held globally to launch our **sanctions impact report**, including 117 government officials and policy makers, civil society, and academia.

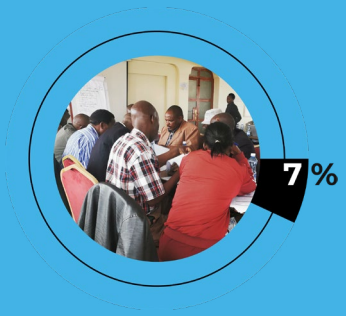
Breakdown of Partners



Non-Government Organisations



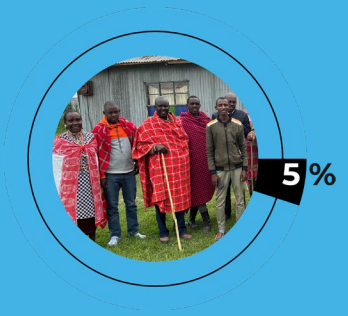
Government



Community Groups

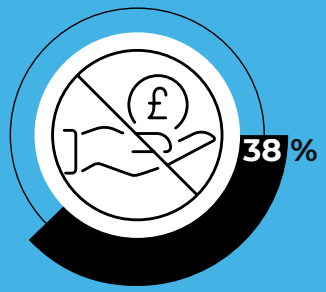


Universities

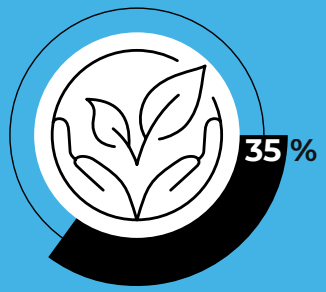


Individuals

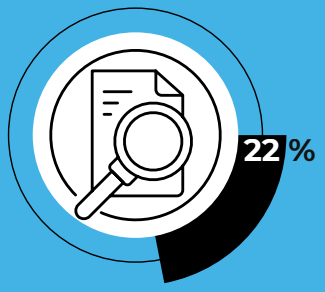
Nature of Partner Requests 2023



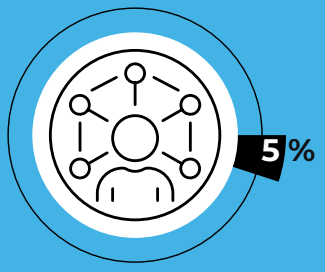
Anti-Corruption Partner Requests



Environment and Sustainable Development Partner Requests



Tax and Fiscal Reform Partner Requests



Access to Information and Defending Civic Space Partner Requests

Impact Case Studies

The following is a sample of ILP's 2023 projects around the globe to advance economic and environmental justice and the rule of law. The nature of some of our work is confidential so we are only able to share details which would not put others at risk.







Anti-Corruption

Serbia: Foreign Bribery



Situation

Leaked documents reported in the media alleged improper payments from Chinese state companies to Serbian officials via Singapore. Two investigative articles alleged that a former executive at a Serbian state telecom company received over 1 million USD in payments from an offshore company in the British Virgin Islands. The payments to the offshore company were linked to contracts with a major telecommunications company, some of which were for consulting services, including introducing the telecom company to Serbian government officials and arranging meetings for the company officials. Those payments correspond with a period when one of the parties was attempting to set up deals in Serbia and specifically in the period running up to the 150-million-euro deal signed in 2016 for the upgrade of Serbia's telecommunications infrastructure.

ILP's Action

ILP supported a partner organisation to access pro bono legal advice on relevant criminal and other relevant enforcement measures regarding this foreign bribery matter. The partner sought a legal assessment on whether existing documentary evidence was sufficient to file a criminal complaint in relevant jurisdictions, and what other enforcement or regulatory measures might be appropriate to help civil society ensure the allegations are properly investigated by authorities.

Impact

ILP's legal advice and support has increased our partner's capacity to tackle corruption, assisting them to identify viable actions to enforce criminal action against the multi-national corporation that has allegedly engaged in corruption for state contracts in a foreign jurisdiction. The partner has further been able to assess next steps in the possible legal action.

Impact Research on Magnitsky Style Sanctions



Situation

Targeted sanctions, including asset freezes and travel bans, are increasingly imposed worldwide in response to alleged corruption. The US Global Magnitsky Act, which entered into force in December 2016, is the first statute to authorise such sanctions where there are significant allegations of corruption.

In the first 5 years since the enaction of the Act, there have been around 450 designations for human rights and corruption abuses. However, the types of impact and effectiveness of this anti-corruption tool have not been well documented, captured or analysed. Proper documentation and analysis was therefore needed to support greater effectiveness of the tool, as well as build a realistic view of achievements in the fight against corruption.

ILP's Action

ILP, in partnership with Anton Moiseienko from the Australian National University, conducted an empirical study of the first 20 individuals designated for alleged corruption under the US Global Magnitsky Act, divided into 18 case studies. The research is the first of its kind in providing findings and recommendations via a unique methodology that will add to policymakers' understanding of what Magnitsky-style corruption sanctions are able to achieve. Notable conclusions from the study included that freezing of assets is the most widespread effect of sanctions in the designations analysed, but that their enforcement relies on the availability of information about the targeted individual's corporate network. In addition, more than a third of the case studies analysed involved subsequent sanctions designations by other countries, in all instances the UK. This is significantly higher than the overall proportion of multilateral Global Magnitsky designations.

Impact

ILP's impact research report was disseminated and discussed with stakeholders around the world involved in the use of sanctions, including policy makers, sanctions officials, civil society and academia, particularly in the US, UK and Australia. The **report** has received overwhelmingly positive feedback in its utility, insights, findings and recommendations, including on the forms of impact that sanctions can have, as well as how sanctions tools can be improved. ILP has since received several requests to undertake more research on other sanctions regimes using its unique methodology. ILP will continue to engage in legal research in this area given the expressed needs from, and clear benefit it can offer to, our partners.

North Macedonia: Corruption Sanctions Submission



Situation

North Macedonia's right-wing party, the Internal Macedonian Revolutionary Organization-Democratic Party for Macedonian Unity ("VMRO-DPMNE"), came to power in the 2006 parliamentary elections. They introduced a scheme by which North Macedonian citizens, journalists, and opposition officials were wiretapped in order to subvert political opposition to VMRO-DPMNE's rule. In 2015, 670,000 of these recordings were leaked to the public. The recordings exposed evidence of corruption, election fraud, and the cover up of an alleged murder by VMRO-DPMNE. The wiretapping scandal was followed by protests against the VMRO-DPMNE, the election of a new Prime Minister in 2016, and the establishment of a Special Prosecutor's Office to investigate abuses of power by senior government officials. One of the wealthiest individuals in North Macedonia has close ties to VMRO-DPMNE. This individual has previously been found guilty on charges of criminal association, abuse of office, and illegal influence and has been subject to investigations for corrupt activities, associated with two others.

ILP's Action

ILP supported young legal practitioners to secure pro bono legal assistance to draft a formal submission to the Foreign Commonwealth Development Office UK (FCDO) requesting sanctions under the UK Global Anti-Corruption Sanctions Regime (UK GACS) against the three North Macedonian individuals mentioned above. This submission was drafted, finalised and submitted to the relevant authorities at the FCDO, and remains pending.

Impact

Assistance provided to the young legal practitioners to draft and submit the sanctions submission increased their professional capacity and gave them the tools they need to understand and use the UK GACS in future. Such support will lead to the tool being used more frequently and more effectively, meaning the UK GACS regime can achieve a greater impact in tackling corruption globally, and is more likely to be used in conjunction with other sanctions regimes. This in turn contributes to defending the rule of law globally.

Environment and Sustainable Development

Legal Review of Malawi's Power Sector Laws and Capacity Building Training for Energy for Growth Hub and ESCOM Malawi



Situation

Malawi's power sector comprises three government-owned companies that are mandated by government policy and legal framework to carry out activities in the power sector. Following the re-arrangement of each company's mandate between 2016 and 2018, there was a need for a legal review to ensure that Malawi's laws provide for the production of power in a cost effective and fair fashion, both to the companies involved in the power production and distribution, and to its ultimate consumers.

Energy Growth Hub and the Electricity Supply Corporation of Malawi (ESCOM), a government-owned company with the mandate to distribute power to users in Malawi, requested a legal review of ESCOM's obligations under power purchase agreements (PPAs) and assistance with codifying the standard operating agreements under which it operates. They also requested a review of Malawi's current electricity laws to ensure they create the proper framework for ESCOM's work in the sector, and capacity building for ESCOM's staff to enhance their understanding and ability to draft the agreements and implement Malawi's electricity laws.

ILP's Action

ILP engaged a team of volunteer lawyers to review publicly available information on Malawi's PPAs and other electricity-related laws to ensure sustainable growth for ESCOM. The volunteer lawyers also provided ongoing capacity building to strengthen ESCOM's roadmap to implement competitive and transparent power sector procurement.

Impact

The ESCOM staff members trained by ILP are now better equipped to negotiate PPAs that are transparent, competitive, and create incentives to improve power sector governance, reduce project transaction costs, and scale up delivery of affordable and sustainable power for the benefit of the public. Greater transparency in power project contracts also enables citizens to hold their own governments accountable for the contracts they sign on public behalf. This helps accelerate energy market development while minimising the risk of overpayment of electricity costs, corruption from opaque deals and government bailouts.

Review of Kenya's Natural Resources (Benefit Sharing) Bill



Situation

Kenya is endowed with vast and diverse natural resources that can have a transformative impact on its economy through revenue generation, capital inflows, and ecosystem services. However, local communities have not reaped the benefits of developing these natural resources because of the failure to allocate them a fair share of relevant revenues and to include them in the development infrastructure.

In a bid to stop the ongoing conflict over sharing of proceeds, a Kenyan Senator sponsored the Natural Resources (Benefit Sharing) Bill 2022. This Bill is the latest effort by Kenya's Parliament to address the lack of accountability and transparency issues in natural resources benefit sharing. The Bill seeks to integrate existing independent benefit-sharing schemes across sectors into one comprehensive legal framework to ensure benefits accruing from the exploitation and utilisation of natural resources are distributed equitably to all levels of government, communities, and the impacted entities. Legislation that promotes transparency and informed decision-making will help to build community partnerships and support for conservation, facilitate law enforcement and prevent conflicts and corruption.

ILP's Action

ILP's volunteer lawyers supported the East African Wildlife Society (EAWLS) with a legal review of Kenya's Natural Resources (Benefit Sharing) Bill 2022. They provided recommendations for legislative amendments based on international best practices to ensure that revenues accrued from the exploitation of natural resources are shared with and benefit the people of Kenya, as well as ensure the protection of the environment. EAWLS will use the legal recommendations when proposing amendments to the Benefit Sharing Bill via the National Assembly, and to support its advocacy for just and equitable benefit sharing allocation.

Impact

EAWLS is now better equipped to propose changes to the Bill that are aligned with international best practices on equitable sharing of benefits for all relevant stakeholders, particularly the local communities. Well-drafted legislation strengthens the law by ensuring good governance, where revenues accrued from the sustainable utilisation of natural resources benefit the people of Kenya as well as guarantee the protection of both the environment and human life. If the Bill is passed with the proposed changes, this will also be a landmark victory for civil society groups that have long advocated for local communities and indigenous peoples to receive their fair share of benefits from the development of natural resources on their lands.

Research on Human Rights Violation Linked to Environmental Harms in Mining Companies in the Democratic Republic of the Congo



Situation

The Democratic Republic of the Congo (DRC) is among the five poorest nations in the world, with 73% of its population living in poverty. It also has the largest cobalt reserves in the world, accounting for nearly half of the world's reserves. Cobalt is critical to the electrification of energy and transport which has made the DRC a main player in the decarbonisation transition worldwide.

The mining sector remains one of the key drivers of growth in DRC but exploitation of human rights and the environment by some mining companies have not led to sustainable development. Higher demand for cobalt means potentially more foreign investment; but this also poses severe risks to the environment and DRC's local communities, should the law and regulations fail to provide protections and safeguards.

RAID, a UK-based non-governmental organisation requested support for its research on identifying human rights abuses linked to environmental harms at mining operations in the DRC and in Africa more widely.

ILP's Action

ILP's volunteer lawyers conducted research on the legal framework regulating mining in the DRC. They compared the DRC's laws with those in other African states, to assess compliance with national laws and international standards regulating the environmental impact of mining activities, and to understand international best practices. The findings will guide the organisation's strategy in DRC when working to prevent human rights abuses linked to environmental harms and help them in exploring potential avenues for advocacy, including through litigation. It will also be used to educate civil society groups, non-government organisations and even relevant government agencies in DRC to ensure that the harmful environmental impacts of mining are prevented.

Impact

RAID gained a better understanding of DRC's environmental laws and the relevant international environmental standards on mining. This has enhanced the organisation's capacity to utilise different remedies to combat human rights abuses in DRC's mining sector, including through strategic litigation before national, regional, or international fora, and advocacy campaigns. Raising public awareness of the human rights violations and harmful environmental impacts resulting from mining, via litigation and campaigning work, will assist with pushing relevant DRC government agencies to address and prevent environmental harms and human rights abuses in the mining sector, through policy reforms and the enforcement of high environmental standards.

Tax and Fiscal Reform

Extractive Industries Toolkit



Situation

Resource-rich countries in Africa and elsewhere often enter contracts with third parties to govern mining, oil and gas projects. Given that the value of Africa's subsoil assets far exceeds the cost of the continent's robust development aspirations, revenues from the extraction of these resources must provide the maximum possible benefit to assist in realising these development goals.

Despite the critical importance of extractive industries in Africa, many African parliamentarians need technical help evaluating the merits of negotiated contracts. This can be due to absence of information or expertise, lack of preparedness, power imbalances, and other factors. Similarly, although African civil society organisations (CSOs) working in natural resource governance are keen to engage with governments and multinational enterprises in assessing extractive industry contracts, they too need to gain the skills to champion the position of developing countries effectively.

ILP's Action

ILP and Tax Justice Network Africa developed an Extractives Industry Toolkit, which serves as a simple guide for Members of Parliament and CSOs when assessing extractive industry contracts. The Toolkit provides crucial advice on the fiscal aspects of such contracts and highlights critical entry points for policymaking and dialogue. The Toolkit was presented and adopted at the African Parliamentary Network on Illicit Financial Flows and Tax (APNIFFT) 2023 Continental Conference, which brought together MPs from across the continent who are keen on building their capacities in tackling illicit financial flows and promoting tax injustice in Africa.

Impact

MPs responsible for negotiating and entering extractive industry contracts will gain a deeper understanding of the pertinent issues to consider, enabling them to better negotiate contracts that protect and increase their countries' tax and revenues base. CSOs in natural resource governance who use the guide will be better equipped to hold governments accountable. The project will assist with the development of well-founded extractive industry policy in Africa.

G20 Event: Capacity building of Indian tax officials



Situation

The international tax system is witnessing a historic reform through the “Two Pillar solution”, negotiated under the auspices of the OECD/G20 Inclusive Framework, whose membership was extended to non-OECD members. The “Two Pillar Solution,” aims to address challenges faced in applying now outdated international tax norms; Pillar One aims to create a new taxing right, and Pillar Two introduces a minimum tax at the rate of 15%. While these reforms have far-reaching implications for developing and developed countries alike, they are significantly complex and the gains for developing countries are modest. Although participation in the Inclusive Framework is on an equal footing for all members, developing countries often lack the capacity to negotiate rules that protect their interests. Given that these rules, if adopted, will remain in force for a long time to come, it is imperative that capacity is built among them to avoid them negotiating away their tax rights and to ensure that they are able to negotiate positions that benefit them as well.

ILPs Action

ILP participated in a G-20 Tax Event hosted by the South Centre to build capacity among revenue officials in India and advise them on the possible approaches under the Pillar One and Pillar Two proposed solution. ILP experts highlighted the differences between the UN approach to taxation of the digital economy and the Inclusive Framework (Pillar One and Pillar Two) solutions for the taxation of the digitalised economy. They also touched on the implications of both solutions for developing countries.

Impact

The Indian revenue officials trained by ILP are now better able to understand the effects of the proposed rules and are better equipped to negotiate improved outcomes for themselves during the formulation of international tax rules. This can help secure increased revenues and positively contribute to achieving their national development agenda and the Sustainable Development Goals. India has since assumed the G20 Presidency and is therefore a leading voice in the Global South. As a result, it has the capacity to create meaningful impact for developing countries during these negotiations.

Access to Information and Defending Civic Space

Ukraine: Libel/Defamation Training to Increase Protection Against SLAPP Suits



Situation

Emerging in response to Russia's invasion of Ukraine, ILP received a request for libel and defamation training from a coalition of more than 75 civil society organisations spanning Europe, Asia and Africa. United by a common purpose to block access to the economic and financial resources enabling Russian aggression, these organisations joined efforts to advocate for the sustained business exit of multinational companies from Russia.

In influencing companies to responsibly exit from the Russian market, the coalition utilises online and social media platforms to call businesses and governments to action and hold companies accountable by mapping, documenting, and publishing corporate ties to the Russian regime.

ILP's Action

ILP provided legal assistance to the coalition through capacity training in libel/ defamation principles and standards. The virtual training held for members of the coalition covered best practices in publication to ensure that contributors to the website and other online platforms are well-informed of the considerations, risks, and necessary measures that can mitigate libel and defamation-related risks and/or liabilities.

Impact

The members of the coalition are now better equipped to publish content on accountability for corruption and other related areas responsibly on their online platforms. Being well-informed of the international best practices in publishing content further affords the members better protection against Strategic Lawsuit Against Public Participation (SLAPP) suits that may be initiated against them by individuals and entities attempting to dissuade them from exposing corrupt practices.

Legal advice and Representation in a UK SLAPP Suit



Situation

Strategic Lawsuits Against Public Participation (SLAPP) suits have long generated controversy, since they are often used as tools to intimidate and silence critics, burdening them with the costs of legal defence. Initiated against individuals or entities with the primary aim of stifling freedom of expression and participation in public discourse, the intent behind these suits is rarely to win the legal battle, but instead to inhibit public criticism through protracted and expensive legal proceedings. This tactic can deter other potential critics, effectively suppressing public participation or dissent.

In 2022, Mohamed Amersi, a telecoms businessman and donor to the Tory party since 2018, sued Charlotte Leslie, the Director of the Conservative Middle East Council (CMEC) and a former Member of Parliament, for libel. He claimed several documents that she had circulated to influential individuals (including current or former Conservative MPs, the former Tory co-chair, and Bahrain's ambassador to the UK) between late December 2020 and early January 2021 were defamatory, and demanded a full apology. This included allegations that Amersi posed a threat to the national security of the UK and that he had close ties to the Russian regime. The libel suit filed against Leslie appeared to be a SLAPP because the primary objective of the suit was to harass, intimidate, and financially drain Leslie of her resources. It was designed to silence free speech and prevent discussions on matters of public interest.

ILP's Action

ILP's volunteer lawyers provided legal advice to Charlotte Leslie and represented her in the libel suit filed against her by Mohamed Amersi before the UK High Court. On 7 June 2023, the High Court struck out the SLAPP suit, finding that Amersi had failed to establish serious harm had been caused to his reputation as a result of sharing the memos. The judge also noted that Amersi was not truly seeking vindication based on his approach to the litigation, and it appeared that he only used the libel action as an opportunity to embarrass the Conservative party for having wronged him. Amersi filed a permission to appeal. However, on 23 November 2023, the Court of Appeal judges refused him permission, finding no compelling reason to hear an appeal.

Impact

The judgment is a victory for free speech, demonstrating how SLAPP suits before UK courts can be defended. It also highlighted the need for policy reforms and how the judiciary can ensure there is no abuse of the legal process.

Testimonials from Our Partners

Working with the ILP on a major research project was an absolute delight. From the organisation of the research process through to drafting and dissemination at conferences, the ILP's enthusiasm and professionalism ensured the success of the project. This was particularly impressive coming from an action-oriented organisation for whom research is only one of the many things they do!"

Anton Moiseienko

Ashurst is proud to be a partner of the International Lawyers Project. We believe that it is part of a lawyer's professional duties to facilitate access to justice and provide legal support for those experiencing marginalisation and disadvantage, and our partnership with the ILP helps to make this possible. This year, our lawyers have been able to share their expertise with NGOs, local institutions and community groups across the continent of Africa, and it has been our pleasure to do this in partnership with the ILP."

Ashurst LLP

ILP continues to be a crucial partner in our work on tax justice and addressing illicit financial flows (IFFs). We appreciate their efforts to provide legal solutions and assistance in various contexts, from developing a toolkit on mining contracts in Africa for Members of Parliament to providing legal expertise on the analysis of how emerging international tax proposals are likely to affect the continent. The dedication and reliability of ILP is evident in all the projects that we collaborate on."

Tax Justice Network Africa

We have partnered with the International Lawyers Project on several capacity building projects and technical briefings for our Member States and other developing countries. These mainly involved the Two Pillar solution. The ILP team is erudite, reliable and illustrate their presentations with practical demonstrations of how various tax policy options such as Amount A or the GLOBE Rules would work. They are a reliable partner and we look forward to continuing working with them to serve the needs of developing countries."

The South Centre

We have collaborated and continue to collaborate with ILP for important work mitigating corruption in the UK and supporting public accountability through legal means. ILP has been accessible and responsive to our needs, and we are happy to continue to partner with them for critical outcomes for citizens."

Peter Munro, Senior Coalition Coordinator, UK Anti-Corruption Coalition (UKACC)

“

ILP and REDRESS have a key strategic relationship co-implementing measures to strengthen individual accountability for significant corruption; as well as raising awareness and capacity of stakeholders working in various parts of the anti-corruption eco-system. The partnership has proved to be impactful, with significant progress made on our shared objectives. We congratulate ILP for the dedicated work globally and look forward to continued collaboration.”

Rupert Skilbeck, Director, REDRESS

“

Ogiek Peoples Development Program (OPDP) on behalf of Ogiek community of Mau is indebted to International Lawyers Project. A robust ILP team has advised on aspects of the long-awaited implementation of the Ogiek case by the government of Kenya, including meeting with Ogiek Council of Elders and the newly formed Supervisory Committee (whose role is to support the Council) and support them in gaining the required skills to engage with the government and other stakeholders. The professionalism in delivery of the work was echoed by both the staff of OPDP as well as the Council and the Supervisory Committee. One key recommendation by trainees and OPDP staff is a continuation of the training to encompass other legal aspects which will strengthen further work with government and other stakeholders.”

Daniel Kobei, Ogiek Peoples Development Programme

“

ILP provided invaluable support and gathered a superb legal team to help defend The Conservative Middle East Council, and me, against series of meritless claims. They understood the gravity of the situation we faced, against a claimant with practically unlimited resources, and in finding a legal team to act for us, helped reset the balance of justice. I am profoundly grateful to ILP for their efficiency, expertise, and empathy.”

Charlotte Leslie, Director, Conservative Middle East Council

“

We appreciate the opportunity to have partnered with ILP and other key partners on a panel at the PILNET Conference 2023. We came together to share our experiences on corporate and transactional pro bono. It was a very useful engagement supporting colleagues from across the globe to gain insights on how to better access the skills of private practice and in-house lawyers for pro bono work. We look forward to continuing spreading the word on pro bono work, which is a critical part of access to justice.”

Jaime Chávez Alor, Associate Executive Director at Vance Center for Internacional Justice (New York City Bar Association)

Some of Our Partners





















































Reference and Administrative Details

Trustees

Bronwen Manby (Chair)

Nicola Dodero (Treasurer)

Susan Hazledine

Phillipa McKenzie

Hannah Ambrose

Abimbola Olowofoyeku

Satya Jeremie

Jason Braganza

Nnedinma Ifudu Nweke
(appointed 22 February 2023)

Jeremie Gilbert
(appointed 22 February 2023)

Anne Richardson
(appointed 1 October 2023)

Registered Office

Exchange House,
12 Primrose Street,
London EC2A 2EG,
United Kingdom

Charity Number

1114502

Company Number

05581685

Independent Examiner

Romero Tayong FCCA





Trustees' Report

(including Directors' Report) for the year ended 31 December 2023







The Trustees, who are also directors for the purposes of company law, present their report along with the financial statements of the International Lawyers Project "ILP" ("the Charity") for the year ended 31 December 2023. The trustees confirm that these financial statements comply with current statutory requirements in the UK (Companies Act 2006), the requirements of the company's governing document, the provisions of the relevant Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (Charities SORP (FRS 102)).

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' exemption. Accordingly, the Trustees have elected to take advantage of the exemption from preparing a strategic report.

Accounting Reference Date

The accounting reference date is 31 December.

Structure, Governance and Management

The Charity is a private company limited by guarantee incorporated on 3 October 2005 and is a registered charity (registered on 2 June 2006, registration number 1114502). The company is limited by guarantee, and the members are named above on page 25.

The Trustees met on four occasions during the financial year, to provide strategic guidance, review expenditure, approve budgets and review progress in implementing programmes. The day-to-day operations, administration and financial management were delegated to the Executive Director.

The Charity's new Executive Director, Lucy Claridge, formally assumed her role in early Q1 2023, taking over from the previous Executive Director, Eva van der Merwe, who returned from her maternity leave in Q4 2023 in her new role as Senior Programmes Director. Additionally, a Legal Manager for Tax and Fiscal Reform and an Operations Manager were hired by the Charity in Q2 2023. The team is further supported by three other full time staff members, one part time staff member, a part-time finance manager, two fundraising consultants, several communications consultants, as well as four to five part-time legal fellows at any one time.

The Charity appointed Jeremie Gilbert and Nnedinma Ifudu Nweke as new Trustees in Q1 2023 and Anne Richardson as a new Trustee in Q4 2023. The procedure for appointing Trustees and their terms of office are set out in ILP's Articles of Association. On appointment, the Executive Director explains the decision-making process to the new Trustees, and one of the existing Trustees provides an overview of the administrative procedures employed by the Charity. This entails an overview of the Articles of Incorporation, a review of the previous board minutes and strategy, a Conflict-of-Interest declaration, and a discussion about key priorities. Trustees are also encouraged to meet with the whole team.

The Trustees and Executive Director undertook a thorough review of ILP's Articles of Association throughout the year with the aim to improve and simplify the document, and are looking to submit an amended version to the Charity Commission for approval in early 2024.

Donors

ILP is grateful to the following donors for their generous support of the Charity's work:

Open Society Foundations
Luminate
Joseph Rowntree Charitable Trust
The Indigo Trust
National Endowment for Democracy
ROLE UK
Polden-Puckham Charitable Foundation
Akin Gump Strauss Hauer & Feld LLP
Allen & Overy LLP Global Grants Programme
Ashurst LLP
Bryan Cave Leighton Paisner LLP
Davis Polk & Wardell LLP
Herbert Smith Freehills LLP
Hogan Lovells LLP
Orrick, Herrington & Sutcliffe LLP
Reynolds Porter Chamberlain LLP
Ropes & Gray LLP
Shearman & Sterling LLP
Simmons & Simmons LLP
TRAFFIC
Transparency International

Financial Review

Income for the year from donations and investments was £556,593 (2022: £334,458). The significant increase in income is due to successful scaling in the Charity's partnerships and projects. Expenditure was £430,920 (2022: £304,250), with plans to spend the surplus in early 2024, due to some secured funds spanning across the two years. Income was principally spent on staff salaries as well as charitable activities, cost of raising funds and administration costs of the Charity. Further details can be found in the statement of financial activities on page 35.

Reserves

Total reserves as of 31 December 2023 are £356,797 (2022: £231,125) of which £24,032 (2022: £20,478) is restricted and £332,765 (2022: £210,647) is unrestricted.

Restricted reserves reflect the unspent balance of any funds which are tied to a particular purpose specified by the donor.

Unrestricted reserves are not restricted or designed for any specific purpose.

The policy on reserves is to hold an amount to reflect variances around cash flow, income security and meet on-going liabilities given that funding may come at any time of the year. The Trustees have resolved that the Charity should seek to hold unrestricted reserves of at least the equivalent of six months of the 2024 operational expenditure (£232,000) for its long-term sustainability and to ensure we continue to serve our partners and other beneficiaries.

Future Plans

In 2022, the Charity reviewed its Fundraising Strategy (approved in Q4 2021) and approved its ongoing approach to diversify our funding base with a particular emphasis on increasing multi-year, unrestricted donor-giving to ensure greater financial stability over the medium to long term and to allow for investment in overheads, marketing and staffing. This goal was achieved during the year. A Fundraising Strategy for 2024 and beyond will be approved in Q1 2024, in line with the Charity's updated 2024-2026 strategy.

The Charity undertook an extensive overall review of the Charity's policies in 2023 and approved a range of new and updated policies in 2023, including a Staff Remuneration Policy, an Annual Leave Policy, a Health and Safety Policy, a Home Working Policy, a Risk Management Policy, a Sick Leave Policy and a TOIL policy. This process to review and update the Charity's policies will continue over the next year, with plans to develop a Diversity, Equality and Inclusion Policy (pushed into 2024), amongst others. The Charity additionally engaged an external IT consulting firm in 2023 and completed an IT migration from Google Workspace to Microsoft 365, improving overall IT security and procedures in the process. The final steps of the migration and strengthening ILP's IT security will be completed in Q1 2024. IT security will continue to be evaluated, and where necessary improved, on an ongoing basis throughout 2024.

The Charity reviewed its strategy throughout 2023, finalising an updated strategy for 2024-26 in Q4 2023. This new strategy will be professionally designed as an external facing document in Q1 2024 to support fundraising efforts throughout the next year. Additionally, complementary amendments will be made to the redesigned website that launched in Q4 2023 to align it with the new strategy.

Risk Management

The Trustees are aware of their responsibility to identify, consider and manage material financial and non-financial risk facing the charitable company. They have considered and put into place systems and procedures to manage such risks, and are continuing to develop the Charity's risk management strategy and procedures.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. This is achieved by: Regular consideration of financial results, variances from budgets, and non-financial indicators; delegation of authority and segregation of duties; and identification and management of risks including through the development of a risk register.

As well as the financial control systems, the Trustees continually review and monitor the activities of the Charity throughout the year.

Principal risks identified in 2023 related primarily to operational issues such as IT security, delivery of programmes, recruitment and retention of staff, and fundraising.

Following a delay in new staff recruitment in 2022 due to delays in funding disbursement from funders, the Charity was able to successfully recruit and fill planned roles in 2023, including an operational staff support. With the operational staff member in place, the Charity was furthermore able to address the significant issues identified during an IT security assessment in the previous year, by putting in place a range of IT security measures and hiring an external IT consulting firm that now oversees the Charity's IT security on an ongoing basis. A staff remuneration policy was adopted in 2023 and all staff salaries were benchmarked and adjusted where necessary.

In relation to funding risks, in 2023, the Charity's board kept the implementation of the fundraising strategy under close review and was pleased to congratulate staff on fundraising success in 2023. The Charity continues to diversify its donor base and increase its multi-year funding partners. The Charity's principal costs are staff costs, as ILP relies on extremely skilled lawyers, experienced in their thematic areas of speciality, to lead our partner support. Increasing multi-year funding remains a key priority in 2024 and beyond, in order to build the Charity's financial resilience, enable competitive salaries to be paid, and ensure stability as a long-term employer.

Going Concern

The Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future (and certainly for 12 months from the date of signing). Income received to end December 2023 (£556,593) was on target with the 2023 budget. Thus, they have adopted the going concern basis in preparing the financial statements.

The Charity, therefore, is satisfied that it has sufficient cash and reserves to support the going concern assumption. Cash held at 31 December 2023 was in excess of reserves (£360,752).

Statement of Trustees' Responsibilities

The trustees (who are also directors of International Lawyers Project for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland for small and medium-sized enterprises.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure,

of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice (SORP);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report was approved by the Board on 6 March 2024 and signed on its behalf, by:



Dr. Bronwen Manby

Chair of the Board of Trustees on behalf of the board

Independent Examiner’s Report

I report on the financial statements of International Lawyers Project for the year ended 31 December 2023.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) or under Regulation 10(1)(a) to (c) of the Charities Accounts (Scotland) Regulations 2006 (the 2006 Regulations) and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of the Association of Certified Chartered Accountants.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act and under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act);
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner’s report

My examination was carried out in accordance with the general Directions given by the Charity Commission and is in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a ‘true and fair view’ and the report is limited to those matters set out in the statement below.

Independent examiner’s statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or

3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Romero Tayong FCCA
Membership No: 0922393
Reading, United Kingdom
19 April 2024

Financial Statements







Statement of Financial Activities (Incorporating the Income and Expenditure Accounts)

	Notes	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total £	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total £
Incoming Resources							
Donations and Legacies	**3**	**377,720**	**178,873**	**556,593**	191,751	142,683	334,434
Investment Income and Interest		**-**	**-**	**-**	24	-	24
Total Income		**377,720**	**178,873**	**556,593**	**191,775**	**142,683**	**334,458**
Expenditure							
Cost of Raising Funds	**4**	**(44,748)**	**-**	**(44,748)**	(44,187)	-	(44,187)
Expenditure on Charitable Activities	**5 & 11**	**(210,854)**	**(175,318)**	**(386,172)**	(132,945)	(127,119)	(260,064)
Total Expenditure		**(255,602)**	**(175,318)**	**(430,920)**	**(177,132)**	**(127,119)**	**(304,251)**
Net Incoming / Expenditure for the Year		**122,118**	**3,555**	**125,673**	14,643	15,564	30,207
Funds Brought Forward	**12**	**210,647**	**20,477**	**231,125**	196,004	4,913	200,917
Funds Carried Forward		**332,765**	**24,032**	**356,798**	**210,647**	**20,477**	**231,124**

All amounts relate to continuing activities and there has been no change in the nature of the Charity's activities in the year. All recognised gains and losses are included in the statement of financial activities. The notes on pages 38 to 45 form part of these financial statements.

Balance Sheet

	Notes	2023 £	2022 £
Fixed Assets			
Tangible Assets	**8**	4,133	-
Intangible Assets	**8**	-	-
		4,133	**-**
Current Assets			
Other debtors & prepayments	**9**	5,147	12,755
Cash at bank and in hand		360,752	222,599
		365,899	**235,354**
Creditors:			
Amounts falling due within one year	**10**	(13,235)	(4,230)
Net Current Assets		**352,664**	**231,124**
Total Assets Less Current Liabilities		**356,797**	**231,124**
Accumulated Funds			
Unrestricted funds	**12**	332,765	210,647
Restricted Funds	**11**	24,032	20,477
Total Accumulated Funds		**356,797**	**231,124**

For the year ended 31 December 2023 the Charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The financial statements have been prepared in accordance with the provisions applicable to companies' subject to the small companies' regime.

The members have not required the Charity to obtain an audit of its financial statements for the period in question in accordance with section 476 of the Companies Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

Signed on behalf of the Board of Trustees by and authorised for issue on 18 April 2024:



Dr Bronwen Manby

Statement of Cash Flows

	2022 £	2021 £
Surplus (deficit) from operating activities	125,673	30,208
Fixed assets written Off	-	-
Depreciation	208	-
Interest Receivable	-	(24)
Increase in receivables	7,608	(3,959)
Decrease in payables	9,005	(5,376)
Net Cash Generated from operating activities	**142,494**	**20,849**
Investing Activities		
Interest Received	-	24
Purchase of Fixed Assets	(4,341)	-
Net cash outflow from investing activities	**(4,341)**	**24**
Net Cash inflow and increase in cash	**138,153**	**20,873**
Cash and cash equivalents at beginning of year	222,599	201,726
Cash and cash equivalents at end of year	**360,752**	**222,599**
Analysis of cash and cash equivalent		
Cash in hand and at bank	360,752	222,599
Total cash and cash equivalent	**360,752**	**222,599**

All cash is cash only and no cash equivalents are held.

Notes Forming Part of the Financial Statements for the Year Ended 31 December 2023

1. Accounting Policies

Basis of Accounting

These financial statements have been prepared under the historical cost convention, and in accordance with applicable United Kingdom accounting standards and in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities (SORP 2022) and the Companies Act 2006.

The functional currency of ILP is considered to be pounds sterling because that is the currency of the primary economic environment in which the Charity operates.

ILP constitutes a public benefit entity as defined by FRS 102.

Going Concern

These accounts are prepared on the going concern basis. The Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future.

Income

Donations including donations, gifts and legacies are recognised where there is entitlement, the amount can be measured with sufficient reliability, and receipt is probable.

All income is accounted for on an accruals basis. Accrued income represents money owed for project undertaken and/or expenditure already incurred in 2023.

Expenditure

Expenditure is accounted for on an accruals basis.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The Trustees currently have no designated funds.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes.

Costs of Raising Funds

The costs of raising funds consist of fundraising costs relating to Project staff time and office overheads.

Allocation of Overhead and Support Costs

Overhead and support costs have been allocated to charitable activities and fundraising. The allocation of overhead and support costs is analysed in note 5.

Governance costs comprise all costs involving public accountability of the charitable company and its compliance with regulation and good practice and are included within support costs.

Fixed Assets

Furniture is depreciated straight line over 10 years. IT equipment is depreciated straight line over 5 years. Intangible assets are depreciated over 4 years. Only assets of value over £500 are capitalised. In 2023 all remaining computer assets were fully depreciated.

Company Status

The Charity is a company limited by guarantee. The members of the company are the Members named on page 25. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the Charity.

Statement of Cash Flows

Following the implementation of FRS 102, a statement of cash flows has been incorporated within the financial statements of ILP for the year ended 31 December 2022 on page 37.

Financial Instruments

Financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument.

Financial assets are derecognised when and only when (a) the contractual right to the cash flows from the financial asset expire or are settled, (b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or (c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions and are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment. Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Pensions

ILP operates a defined contribution scheme. The cost of pensions is allocated to restricted and unrestricted funds spent on projects as part of direct costs in proportion to the work undertaken and time spent by staff on projects funded either by restricted and unrestricted funds. The balance is allocated either to support costs or fundraising costs.

Critical Accounting Judgments and Key Sources of Estimation Uncertainty

In the application of the Charities accounting policies, which are described in note 1, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no critical accounting judgments or key sources of estimation uncertainty at the reporting date.

2. Staff Costs

The Trustees did not receive any emoluments or reimbursed expenses from the Charity. One employee in the current and prior periods had emoluments in excess of £60,000 (2022: one).

	2023 £	2022 £
Wages and Salaries	185,612	96,151
Social Security Costs	16,571	11,210
Pension Costs	10,769	4,837
Total Staff Costs	**212,952**	**112,198**

The average number of employees employed by the Charity during the year Full Time Equivalent (FTE) was:

	2023 No.	2022 No.
Executive Director	1.00	1.00
Programme Director	2.00	1.00
Programme Officer	1.00	0.17
Office Manager	0.60	-
	4.60	**2.17**

3. Donations

	2023 £	2022 £
Unrestricted funds		
Donations in Kind	30,000	30,000
Voluntary Donations	347,720	161,751
Restricted funds		
Voluntary Donations	178,873	142,683
Total Donations	**556,593**	**334,434**

Unrestricted Donations consists of a gift of office space to the value of £30,000 (2022: £30,000) by Herbert Smith Freehills LLP.

4. Cost of Raising Funds

	2023 £	2022 £
Fundraising costs: 20% of Programme Officers, £23,164 (2022: £26,986), payments to external fundraiser £13,408 (2022:8,440) and £8,176, being 20% of overheads (2022: £8,761).	44,748	44,187

5. Expenditure

	2023 Direct Projects £	2023 Staff Costs £	2023 Other Costs £	2023 Total £	2022 Direct Projects £	2022 Staff Costs £	2022 Other Costs £	2022 Total £
Restricted Funds								
Charitable Activities								
NED/AFRODAD	-	9,998	-	**9,998**	-	-	-	**-**
OSF 2 Research	24,318	39,397	-	**63,714**	1,306	-	-	**1,306**
OSF/REDRESS	9,344	62,364	10,397	**82,105**	8,582	77,683	1,548	**87,813**
TRAFFIC	-	1,584	-	**1,584**	-	1,440	-	**1,440**
Role UK	-	13,833	18	**13,851**	734	14,298	-	**15,032**
T I	-	4,066	-	**4,066**	339	3,619	-	**3,958**
Kenya Forest	-	-	-	**-**	13,523	-	-	**13,523**
FFI	-	-	-	**-**	-	-	3,227	**3,227**
University of Nairobi	-	-	-	**-**	-	820	-	**820**
Total for Restricted Funds	**33,661**	**131,242**	**10,415**	**175,318**	**24,483**	**97,860**	**4,775**	**127,119**
Unrestricted Funds	-	164,397	46,457	**210,854**	-	87,537	45,407	**132,944**
Expenditure on Charitable Activities	33,661	295,639	56,871	**386,172**	24,483	185,397	50,183	**260,063**
Cost of Raising Funds	-	36,572	8,176	**44,748**	-	44,187	-	**44,187**
Total Expenditure	**33,661**	**332,211**	**56,871**	**430,920**	**24,483**	**229,584**	**50,183**	**304,250**

6. Governance

	2023 £	2022 £
Independent Examiner's Fees	300	300

7. Taxation

The company is a charity within the meaning of Paragraph 1 Schedule 6 Finance Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

8. Fixed Assets

	Tangible IT Equipment £
Cost at 1 January 2023	4,182
Additions	4,341
Written Off	-
As at 31 December 2023	**8,523**
Depreciation	
As at 1 January 2023	4,182
Provided for the year	208
Written Off	-
As at 31 December 2023	**4,390**
Net book value @ 31 December 2023	**4,133**
Net book value @ 31 December 2022	-

9. Other Debtors

	2023 £	2022 £
Prepayments	-	-
Accrued Revenue	5,147	12,755
Total	**5,147**	**12,755**

10. Creditors: Amounts falling due within one year

	2023 £	2022 £
HMRC	7,836	3,213
Pension Contributions	1,529	621
Trade Creditors	3,419	96
Accrued Expenses	300	300
Total	**13,084**	**4,230**

11. Restricted Funds

All income reflects sums promised and either received in 2023 or due in 2023 but attributable to 2023 work; all expenditure occurred in 2023.

	2023 Income £	2023 Expenditure £	2023 At 31 Dec £	2022 Income £	2022 Expenditure £	2022 At 31 Dec £
Charitable Activities						
DFID	-	-	(0)	(3,968)	-	(0)
NED/AFRODAD	11,920	9,998	1,922	-	-	-
OSF 2 Research	63,714	63,714	(0)	1,306	1,306	0
OSF/REDRESS	82,105	82,105	(0)	87,813	87,813	(0)
TRAFFIC	1,584	1,584	0	1,440	1,440	0
Role UK	13,852	13,851	1	14,086	15,032	0
T I	4,066	4,066	(0)	3,958	3,958	(0)
Kenya Forest		0	20,477	34,000	13,523	20,477
FFI		0	0	3,227	3,227	0
University of Nairobi	1,632	0	1,632	820	820	0
Total	**178,873**	**175,318**	**24,031**	**142,683**	**127,118**	**20,477**

12. Analysis of Net Assets Between Funds

Fund balances at 31st December 2023 are represented by:

	Unrestricted	Restricted	Total
	£	£	£
Fixed Assets	4,133	-	**4,133**
Current Assets	341,868	24,031	**365,899**
Current Liabilities	(13,235)	-	**(13,235)**
Total Net Assets	**332,766**	**24,031**	**356,797**

Fund balances at 31st December 2022 are represented by:

	Unrestricted	Restricted	Total
	£	£	£
Fixed Assets	-	-	**-**
Current Assets	214,877	20,477	**235,354**
Current Liabilities	(4,230)	-	**(4,230)**
Total Net Assets	**210,647**	**20,477**	**231,124**

13. Related Party Disclosures

There were no related party transactions during the year.

14. Major Donors

	2023	2022
	£	£
Akin Gump Strauss Hauer & Feld LLP	7,500	5,000
Allen & Overy LLP Global Grants Foundation	5,000	7,500
Carman Foundation	-	5,000
Herbert Smith Freehills LLP	10,000	10,000
Hoare Trustees	-	13,000
Hogan Lovells LLP	5,000	5,000
James Thornton	25,000	-
Joseph Rowntree Charitable Trust	42,544	31,500
Luminate	80,829	46,871
Open Society Foundations	282,152	-
National Endowment for Democracy	11,920	-
Polden-Puckham Charitable Foundation	20,000	20,000
ROLE UK	13,852	-
Ropes & Gray	-	8,720
Simmons & Simmons	-	5,000
The Indigo Trust	-	15,000
Waterloo Foundation	-	10,000



International
Lawyers
Project

International Lawyers Project is a charity registered in England and Wales 1114502 and a company limited by guarantee 05581685

INTERNATIONAL LAWYERS PROJECT

England & Wales - Charity number 1114502

Accounts

International Lawyers Project

Annual reports and Accounts for the year ended 31 December 2022



International Lawyers Project
Company Reg No: **05581685**

A charitable company limited by guarantee
Charity Reg No: **1114502**

Unaudited Report and Financial Statements
Year End 31 December **2022**

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Foreword

This annual report once again highlights the excellent work being done by the International Lawyers Project to provide support for less powerful actors and to even up the balance of power in the legal aspects of development.

During 2022, the charity provided support for partners in 46 countries on matters as wide-ranging as the protection of forest reserves in Uganda, strengthening the legal regulation of access to information in Guyana, building knowledge regarding reform of tax laws of Tunisia and other North African countries, and identifying best practice examples on compensating victims of corruption across multiple jurisdictions. This work supports achievement of the Sustainable Development Goals, and increasingly engages with protection of the environment and mitigation of climate change.

Eva van der Merwe, who has led the organisation since 2021, stepped down as Executive Director at the end of the year, in order to take maternity leave. The board warmly thanks her for her excellent contribution and successful expansion of ILP's work, and we are delighted that she will return in a senior role in 2023. We are also delighted to welcome Lucy Claridge as our new Executive Director. Lucy comes to ILP as an internationally respected leader within the global environmental justice movement with over 20 years' experience defending the rule of law, in roles at Forest Peoples Programme, Amnesty International and Minority Rights Group International.



Dr. Bronwen Manby
Chair of ILP's Board of Trustees

About Us

ILP is an alliance of talented and passionate lawyers drawn from diverse countries and cultures across the globe. We pull together teams of pro bono experts to support the policy and legal needs of poor communities and reform movements.

Founded in the UK in 2005, we are staffed by a group of lawyers dedicated to using the law to achieve economic and environmental justice through strategic pro bono legal support. Over the last 18 years, we have supported partners in more than 80 countries.

We are proud to have a diverse staff team reflective of the communities we support, from Africa, Asia, the UK, and the USA, with extensive expertise in our focus areas as well as law and international development. We work primarily in the Global South, with active projects across Sub-Saharan Africa, Eastern Europe, Latin America, and Asia. As a charity, our ultimate aim is to help our partners create long-lasting change in some of the world's poorest regions.

Our Vision

A just and sustainable world in which the law serves as a tool for those who need it most.



Our Mission

Advancing economic justice and the rule of law through the provision of pro bono legal expertise to civil society, communities, and governments.

ILP mobilises pro bono legal assistance to civil society organisations (CSOs), parliamentarians, community groups and investigative journalists to further economic justice and the rule of law.

Justice is expensive. Whilst the scales of justice are supposed to be evenly weighted, by spending millions on expensive lawyers, on lobbying or on corrupting politicians, wealthy actors can weigh those scales in their favour. This comes at the expense of poorer communities who cannot afford to use the law in their interests, and in the interests of a sustainable future.

That is where ILP comes in. Rather than draw on great reserves of wealth to fight legal battles, we draw instead on the huge levels of passion and expertise that senior lawyers, the world over, have for creating a just and sustainable future. We 'even up the scales of justice' by mobilising teams of the world's best lawyers to work for free, and for as long as it takes, on behalf of CSOs, social movements and government actors, primarily in the Global South.

How we use the law

Law is essential to challenging injustice and creating socially and environmentally just societies. Conversely, failing or imbalanced legal systems maintain and expand privilege, sustain impunity of powerful and malign actors, and, through corruption, illicit financial flows and environmental degradation, rob the world's poorest of the resources they need to lead flourishing lives.



For every £1 donated

we provide £17 worth of pro bono support



Our Focus Areas

Drawing on our specialist knowledge and experience, we support partners across four closely interlinked focus areas:



Anti-Corruption

Breaking the cycle of corruption, underdevelopment and conflict by promoting transparency and accountability

Tax and Fiscal Reform

Enabling fair and effective tax systems which generate funds for essential public services and sustainable economic growth

Environment and Sustainable Development

Ensuring economic development does not come at a cost to the environment or human welfare

Access to Information and Defending Civic Space

Promoting a transparent, vibrant information ecosystem and defending civic space, including from libel threats and harassment

How We Work

We **provide an expert international staff team**, based across the regions we work in, with a deep understanding of our thematic programmes and our partners' needs.

We **select and coordinate highly skilled volunteers** from our global network built up over 17+ years.

We **offer this expertise to partners** who require legal support to enhance their advocacy, optimise reforms and overcome the issues they face.

Within these focus areas, we partner with independent pro bono legal experts to advise on:

Policy reform

developing and implementing better legislation, regulation and policies to prevent abuse and support good practice

Transparency and accountability:

access to information, exposing wrongdoing and limiting opportunities for malpractice

Enforcement of the law

through national and international legal remedies, norms and standards

The Legal Strategies We Use

Expert legal analysis

Research on comparative and international best practices

Capacity building

Knowledge Exchange

Regulatory reform

Protective legal support

Strengthening oversight mechanisms

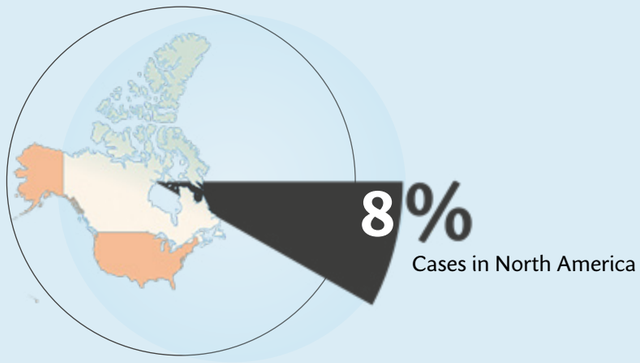
Strategic litigation

Trial monitoring

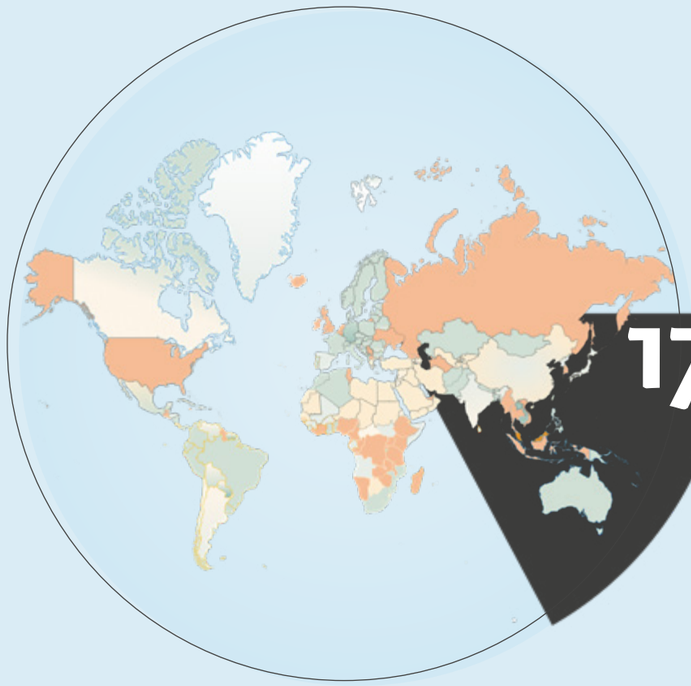
Facilitating mediation

Source of Partner Requests 2022

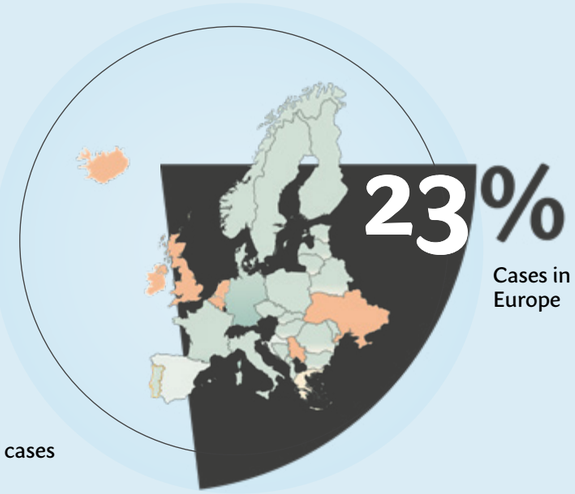
Key = Partner Requests



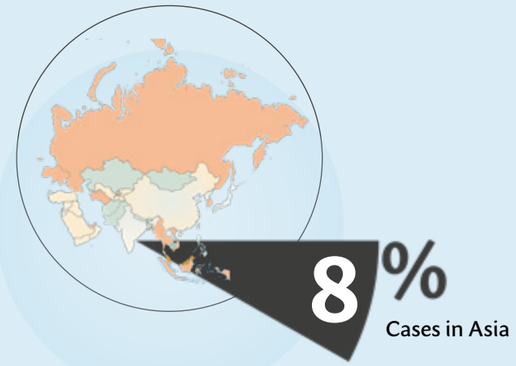
8% Cases in North America



17% Multi-jurisdictional cases



23% Cases in Europe



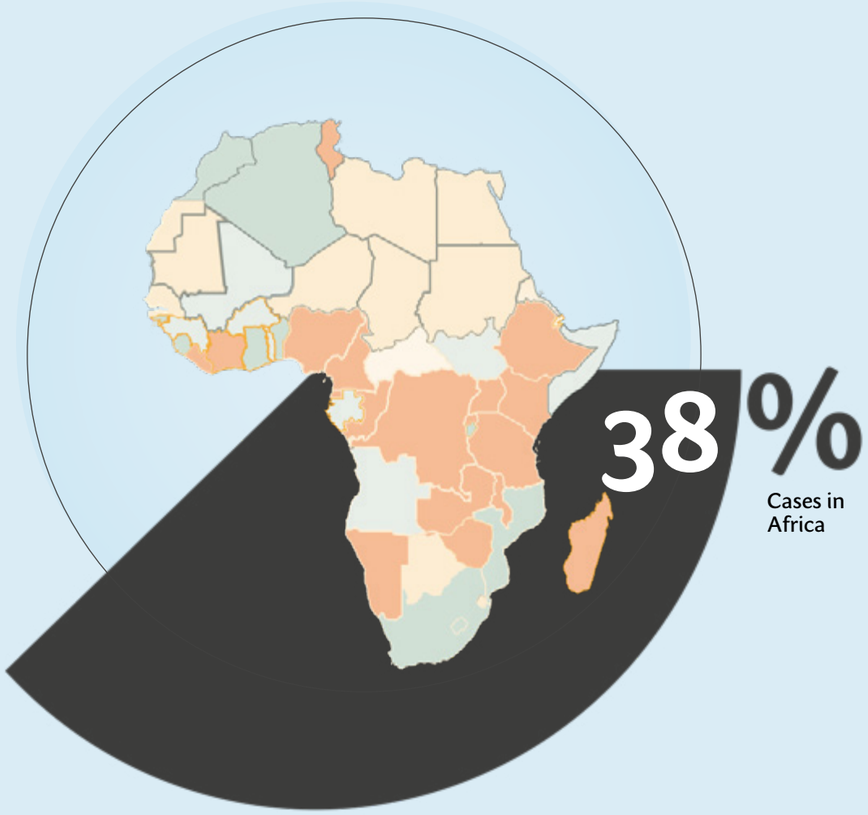
8% Cases in Asia



4% Cases in Central and South America



1% Cases in the Carribean

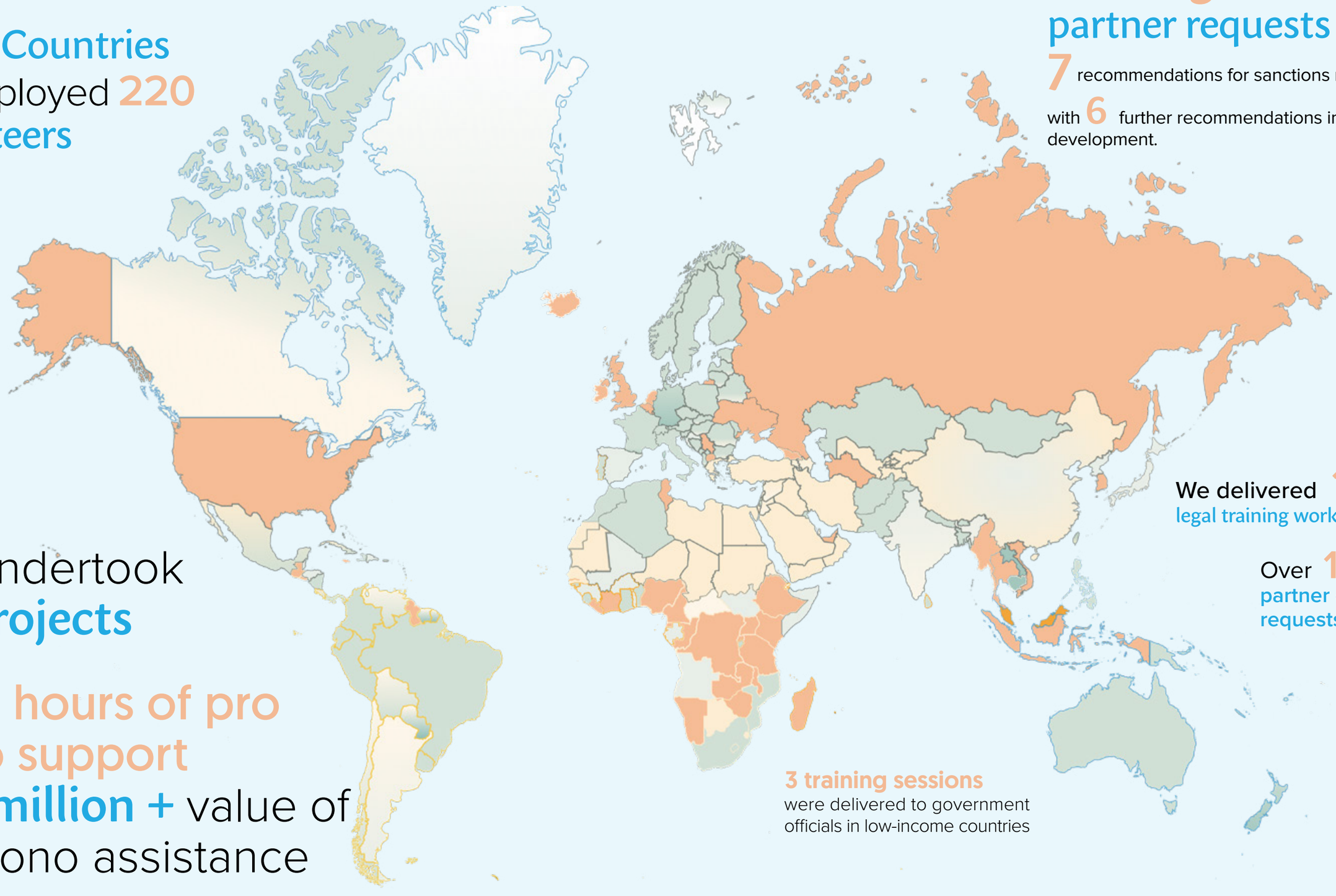


38% Cases in Africa

Belgium — Cameroon — Cote d'Ivoire — Democratic Republic of Congo — The Republic of Congo (Congo-Brazzaville) — El Salvador — Equatorial Guinea — Ethiopia — Gambia — Ghana — Guatemala — Guyana — Jamaica — Kenya — Liberia — Iceland — Indonesia — Ireland — Luxembourg — Madagascar — Malta — Malawi — Malaysia — Myanmar — Namibia —Netherlands — Nigeria — North Macedonia — Republic of Georgia — Russia — Rwanda —Serbia — Singapore — South Korea — Tanzania — Thailand — Tunisia — Turkmenistan — United Arab Emirates — Uganda — United Kingdom — Ukraine — United States of America — Vietnam — Zambia — Zimbabwe

Our Impact | 2022 at a glance

In 46 Countries we deployed 220 volunteers



Over 105 partner requests

7 recommendations for sanctions made, with 6 further recommendations in development.

We delivered 16 legal training workshops

Over 100 partner case requests

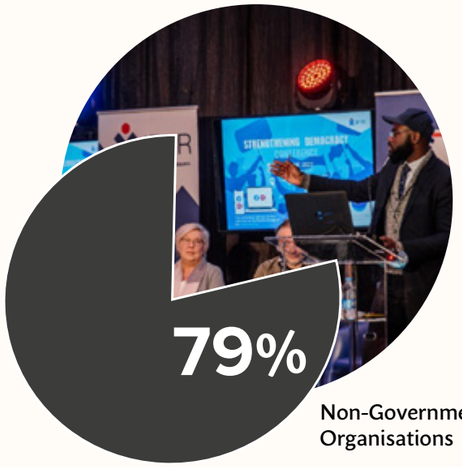
We undertook 98 Projects

5,400 hours of pro bono support

£3.9 million + value of pro bono assistance

3 training sessions were delivered to government officials in low-income countries

Breakdown of Partners



Non-Government Organisations



Government



Universities



Journalists

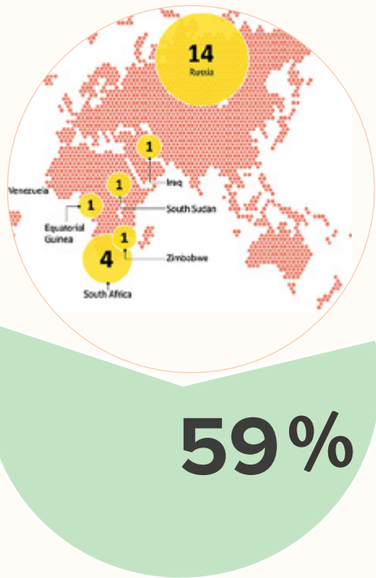


Individuals



Community Groups

Nature of Partner Requests 2022



Anti-Corruption Partner Requests



Environment and Sustainable Development Partner Requests



Tax & Fiscal Reform Partner Requests



Access to Information and Defending Civic Space Partner Requests

Impact Case Studies

The following is a sample of ILP's 2022 projects around the globe to advance economic justice and the rule of law. The nature of some of our work is confidential so we are only able to share details which would not put others at risk.



Anti-Corruption

1. Research on Reparations for Victims of Corruption – UNCAC Coalition

Situation

Those who are harmed most by corruption, often the poorest in affected countries, rarely receive any compensation or direct benefit from successful enforcement actions. Victims' situations and experiences in countries are different, where some still struggle to claim reparation particularly for collective damages, while in other countries mechanisms are being implemented to support effective remedies for collective damage.

The UNCAC Coalition (Association for the Implementation of the UN Convention Against Corruption), requested support for research on corruption damage reparation and legal standing, showing if and how victims of corruption are recognised and/or remedied around the world.

The initiative arose from requests from partner members and other stakeholders of the Coalition for information on legal avenues, actual cases and best practice examples to ensure victims of corruption receive reparations, which is in line with the Coalition's strategy to increase and support reparation for collective damages across the world.

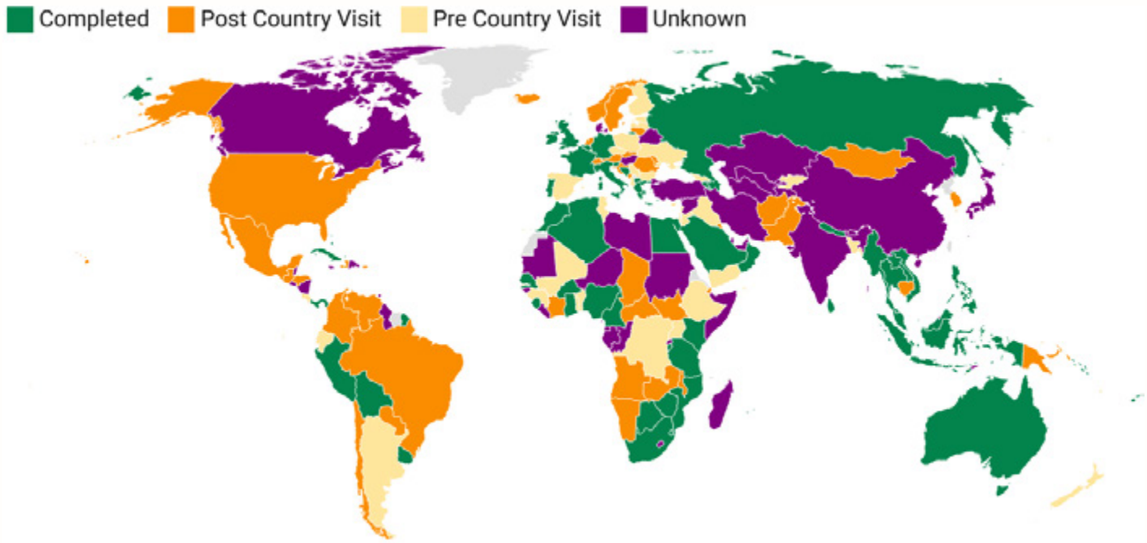
ILP's Action

ILP and partners supported this legal research demonstrating possible obstacles for victims seeking reparations, which is envisaged to translate to constructive policy recommendations to be taken by the United Nations. This legal research is now an International Database on Corruption Damage Reparation and Legal Standing for Victims of Corruption. ILP partners covered 19 jurisdictions in 5 continents

Impact

The collected examples and findings are being used to advance discussions, inform national and global advocacy efforts, and support evidence-based advocacy for the scaling up of good practices for providing reparations to victims of corruption.

UNCAC REVIEW STATUS TRACKER



CIVIL SOCIETY UNCAC Coalition

2. Legal Research and Knowledge
- OECD Anti-Bribery Convention

Situation

ILP pro bono lawyers assisted Transparency International (TI) with its Exporting Corruption Report 2022. This is an independent publication assessing the enforcement of the Organisation for Economic Co-operation and Development (OECD) Anti-Bribery Convention by signatory countries and other major global exporters.

ILP's Actions

ILP engaged pro bono lawyers to assist in completing the country questionnaire prepared by TI, by detailing the weaknesses of relevant legal frameworks and enforcement systems or highlighting new developments. The lawyers also provided information on cases resulting from criminal, civil, or administrative actions and received by national courts; and discussed cases on the imposition or non-imposition of sanctions. ILP partner lawyers drafted the chapters on Ireland, South Korea and Luxembourg.

Impact

The report was published, and the findings were presented to the OECD Working Group on Bribery in International Business Transactions. The report will be used by TI national chapters to push for more enforcement, shine a spotlight on governments, and provide evidence support for national, regional and international advocacy.

3. Training Workshop on UK Global Anti-Corruption Sanctions

Situation

Across Asia, 20 – 40 % of citizens report paying a bribe to receive public services to which they are entitled. Organisations combating corruption in the region have requested advice on ways to access the enforcement tools of the UK Global Anti-Corruption Sanctions (UK GACS) regime in order to promote accountability and good governance in government.

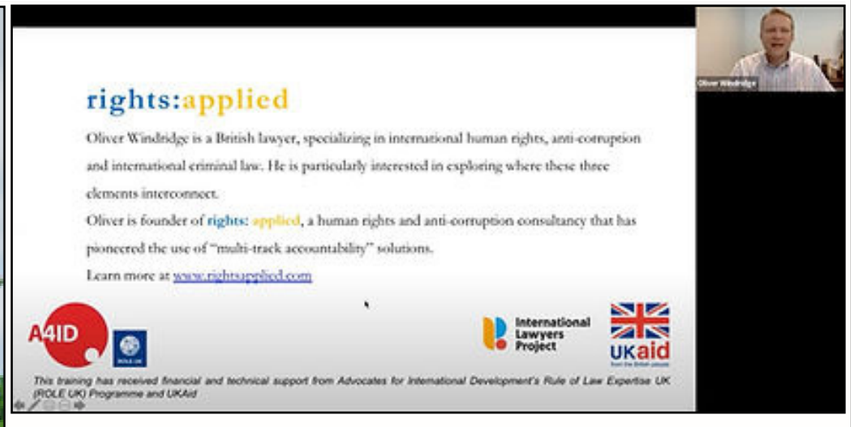
ILP's Actions

In partnership with Transparency International (TI), the world's leading anti-corruption NGO, ILP organised a virtual training workshop on the UK GACS Regime for 38 in-house lawyers from 10 TI Asia-Pacific Chapters: Fiji, Vanuatu, Australia, Cambodia, Solomon Islands, Papua New Guinea, Pakistan, Indonesia, Nepal and Sri Lanka.

Impact

The workshop equipped TI's national chapters in Asia with the knowledge to make strong sanctions submissions to the UK Foreign, Commonwealth Development Office.





(Left) — Anti-Corruption protest in Nigeria

(Above) — Oliver Windridge beginning the workshop on the UK Global Anti-Corruption Sanctions Regime

Tax and Fiscal Reform

1. Extractive Industries Tax Training

Situation

Extractive industries are one of the main sources of fiscal revenue in African states. However, appropriate and up-to-date tax regimes are still missing in many of these states, and this has caused an immense loss in tax revenues.

ILP's Action

ILP undertook comprehensive extractive industries tax training for the Committee of Fiscal Studies at the University of Nairobi. The five-day course, in collaboration with tax experts at the university, focused on fiscal measures in Africa, including topics such as corporate taxation or treatment of the extractive industries, including the different stages of extractions and taxation frameworks at both the national and international levels.

The audience included a mix of government revenue authorities, civil society organisations and others involved in the future of African extractive industries – from Kenya and other countries in East Africa.

Impact

Attendees, including revenue agents and CSOs, are now better able to develop policy alternatives and advocate for better tax laws in relation to extractive industries.

2. Training in Tunisia on Pillars 1 and 2 of the OECD Base Erosion and Profit Shifting (BEPS) Project

Situation

The OECD estimates that Base Erosion and Profit Sharing (BEPS) practices - which refer to tax planning strategies used by multinational enterprises that exploit gaps and mismatches in tax rules to avoid paying tax - cost countries around 100-240 billion USD in lost revenue annually, equivalent to 4-10% of global corporate income tax revenue. Developing countries are especially impacted due to their heavy reliance on corporate tax and are more vulnerable to multinational enterprises that exploit gaps in taxation regimes. The OECD has proposed major changes to the international tax law regime to deal with aggressive tax planning. One part of the proposed changes would impose a worldwide minimum corporate tax of 15% on all countries irrespective of whether they agreed to participate in the OECD's programme.

Tunisian stakeholders were concerned that the proposed OECD changes could have a significant impact on the tax incentives offered by Tunisia and other North African countries, with the aim of attracting investment. The law was drafted largely by countries based in the Global North and they were concerned that, if applied without amendments, it could cause economic harm to countries in the region.

ILP's Action

ILP delivered a two-day in-person training requested by the Tunisian Observatory of the Economy (TOE) in association with the Tax Justice Network Africa (TJNA) on the impact of proposed international tax initiatives on the economies of Tunisia and other North African countries. The training included raising awareness of relevant international tax initiatives and assisting in the creation of a programme to advocate for fair and equitable modifications to the proposed changes to international tax law.

Impact

The TOE and TJNA personnel and those trained (including academics, law students, economics students, journalists, CSOs, and TOE partners that practise in the relevant field) will use what they have learned in the training to advocate for fair and just changes to the tax laws of Tunisia and other North African countries, taking into account the proposed changes to the international tax law.



University of Nairobi


CSOs in Zambia commit to supporting advocacy efforts for international tax reforms by adopting the UN Tax Resolution



Environment and Sustainable Development

1. Kenya Forest Bill Campaign

Situation

The Kenya Forest Conservation and Management Act 2016 protects Kenya's four million hectares of forests and national parks which are vital bastions of biodiversity, including critically endangered species. Kenya's protected forest lands provide a wide range of ecosystem services that are critical for environmental stability and for key economic sectors including agriculture. They are the water catchments of all main rivers in Kenya and are an essential part of mitigating the impacts of climate change and maintaining biodiversity.

In an unexpected move in November 2021, Kenya's Parliament suddenly announced the repeal of a core safeguard in the law. The Amendment proposed to amend the Act by deleting the requirement to lodge petitions to alter public forest boundaries with the Kenya Forestry Service (KFS) before submission to the National Assembly. By taking away the mandate of the KFS, the National Assembly would be vested with broad discretionary powers in public forest boundary delineation. ILP was asked to provide emergency legal support to challenge the proposed amendment.

ILP's Action

ILP supported the Kenya Forest Working Group (KFWG), a coalition of 35 respected Kenyan conservation organisations led by the East African Wildlife Society, in pushing back against the proposed Forest Conservation and Management (Amendment) Bill, 2021 through a well-coordinated advocacy campaign. ILP's lawyers supported the coalition in making representations to Parliament, proposing international best practice in forest protection policy, and providing legal support in preparation for legal challenge of the amendment as unconstitutional.

Impact

The KFWG was able to mobilise public and political opinion in a short amount of time, ultimately persuading Parliamentarians to drop this repeal during its final reading in Parliament. The resources and training made available to the Coalition strengthened their determination to launch an intensive advocacy campaign to stop the proposed amendment from being passed. Ultimately, the highly successful advocacy campaign averted the passage of the Bill, thereby helping to ensure the preservation of Kenya's protected areas for present and future generations.





(L —R) KFWG, Karura Forest, Kenya

2. Litigation to Protect Uganda's Forests

Situation

In Uganda, forest resources are of great importance to both the national economy and livelihoods of local communities in Uganda. However, many of these resources are being destroyed. Most of the forest cover loss is attributed to illegal and unregulated trade in forest products, expansion of commercial and subsistence agriculture into forest and bushlands and degazetting (removal of status) of forest reserves for foreign investment and industrial development.

Greenwatch Uganda, a non-profit environmental organisation, filed a civil suit in the High Court of Uganda to compel the Government of Uganda and relevant agencies to protect Uganda's forests and develop a climate change mitigation plan that includes reforestation and restoration of degraded forests in accordance with the best available science.

ILP's Action

ILP's volunteer lawyers provided strategic litigation advice to the organisation and international case precedents to help strengthen their public interest litigation case before the High Court.

Impact

The case remains pending and, if successful, can be used as a legal precedent in Uganda and as an inspiration for similar litigation for environmental protection in Africa.



(L —R) Greenwatch Uganda Imagery, Forest — Forest Bill

3. Development of Principles to Guide Green Hydrogen Projects

Situation

The world needs vast amounts of renewable energy to substitute for fossil fuels and reduce carbon emissions. One important part of this transition will be the development of long-term storage and transportation systems for renewable energy. It is estimated that "green hydrogen", generated through renewable sources, will supply 25% of the world's energy by 2050. The realisation of the potential of green hydrogen to reduce greenhouse gas emissions and mitigate climate change demands a coherent policy framework and cooperation between relevant stakeholders.

ILP's partner, Green Hydrogen Organisation (GH2), is at the forefront of promoting the use of green hydrogen as a renewable source of energy that would both help the energy transition and help countries reach their climate targets by 2050. One of GH2's goals is to promote contracting practices that reflect best practices and create conditions for long-term sustainable investment to ensure that countries fully benefit from green hydrogen projects.

ILP's Action

ILP's volunteer lawyers helped GH2 develop eight principles for decision makers, communities, and companies in developing contracting practices for green hydrogen projects.

This is to ensure that development benefits the investors, host governments, and the communities where the projects are developed.

GH2 subsequently launched the Green Hydrogen contracting guidance for People and Planet which covered the following: 1) Policy and Regulatory Developments; 2) Financing of Green Hydrogen Projects; 3) Fiscal Terms and Incentives; 4) Community Engagement and Transparency Practices; 5) Land Acquisition and Use; 6) Infrastructure Access and Common Use; 7) Sustainable Development Contribution; and 8) Dispute Resolution.

Impact

The project led to the creation of a standardised model contract to serve as an international benchmark for green hydrogen projects, particularly in developing countries. The standards and contracts embody good contracting practices that promote economic justice while maximising the development potential of green energy projects and learning from the mistakes of the extractive industries.

After the launch, GH2 provided support to the Africa Green Hydrogen Alliance, composed of six African countries, to collaborate and develop green hydrogen projects on the African continent that follow the contracting guidelines. GH2 has also launched a series of webinars focused on each principle and has created a working group for relevant stakeholders, including civil society organisations, involved in the development of green hydrogen projects.

Access to Information and Defending Civic Space

1 - Enhancing Legislation on Access to Information in Guyana

Situation

The Transparency Institute of Guyana (TIGI) sought to enhance Guyana's legal framework and practice around access to information to counter the culture of secrecy that facilitates grand corruption and state capture. TIGI has documented examples over the years which establish a pattern of how secrecy enables a few politically well-connected and wealthy insiders to benefit from government funds at the expense of the majority of Guyana's citizens. This is even more worrisome for the future development of the country, as Guyana is the fastest growing economy in the world, with a projected 49% growth in 2022. According to TIGI, the political system that has emerged is one that promotes a culture of political patronage, the accumulation of illicit wealth, alienation of the majority from the benefits of economic opportunity, and corruption in general. Enhanced transparency and public accountability are key to addressing these issues of public concern.

ILP's Action

We supported TIGI to obtain a legal analysis of the Access to Information Act and proposed amendments to it to bring the law into conformity with established best practices, improve accountability of the government for their obligations under this right, and enable the public to access information with greater ease.

Impact

The proposed amendments will be used as part of a national campaign by TIGI to demand more transparent governance and expedient access to information in Guyana.





L —R) Transparency International marches, map of Guyana



2. Beneficial Ownership Publication/Reporting - Libel and Defamation Training

Situation

Open Ownership (OO) is a non-profit organisation that works closely with elected governments and civil society to drive greater corporate transparency across the world by making it easy to publish and access high-quality, linked data about the ultimate ownership of companies, in whichever jurisdiction they are registered, known as beneficial ownership transparency.

As part of this work, OO uses case studies that refer to one or more specific actors by name, including individuals, legal entities, and legal arrangements such as trusts, creating the risk of litigation claiming that these disclosures constitute defamation and seeking compensation for the damage to reputation.

ILP's Action

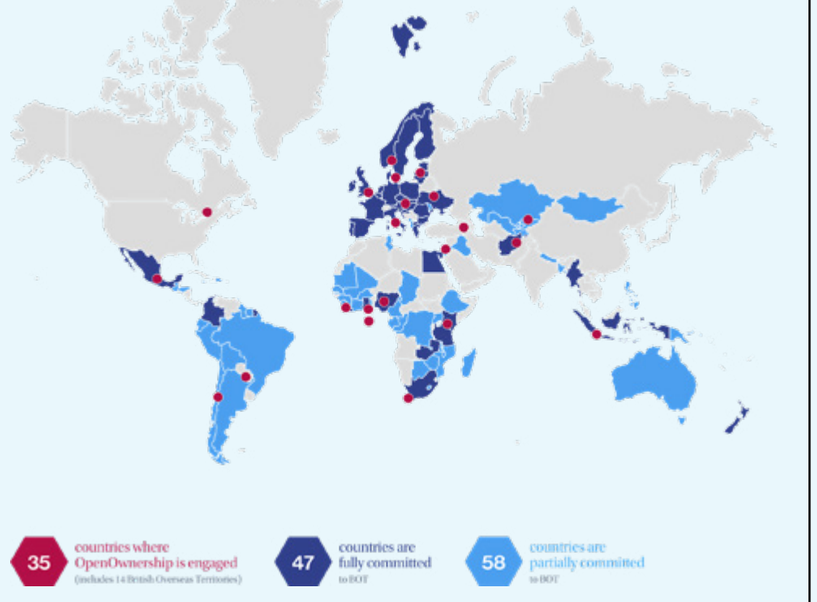
ILP provided training for the 13 staff members of OO on libel law.

Impact

This training supported the capacity of the OO team to conduct pre-publication checks on potential libel and defamation risks in revealing who owns companies around the world. This work supports global efforts on beneficial ownership transparency to help tackle corruption, illicit financial flows, reduce investment risks and improve national and global governance.



(Left) Open Ownership Panellists Photos at the 2023 Summit for Democracy in Lusaka, Zambia. Photo: TI Zambia.



(Above) Countries where Open Ownership is engaged

Testimonials

Testimonials From Our Partners

"ILP understood that some of the Kenyan Parliamentarians were rushing to repeal the forest protections whilst public attention was on the upcoming elections as some of them have a vested financial interest in this amendment. Given the urgency and time constraint, ILP had the challenge of coordinating the legal support and mobilising a legal team in less than two weeks. ILP wasted no time in reaching out to its network and assembling an incredible legal team composed of both local and international lawyers to help the Coalition with the Memorandum and their presentation to Parliament and court challenge.

The local legal volunteers were even able to assist in conducting a workshop and capacity building for the members of the Coalition and provided legal support throughout the duration of the project. ILP's Partnerships Director in Kenya was also on the ground to provide support for the workshop and the virtual meetings."

Kenya Forest Working Group Coalition

"This destructive amendment was averted through combined and effective advocacy by civil society and the public. Now that this amendment has failed, Kenya's forest protection law will not be watered down and the country's protected areas will be preserved for future generations."

- *Nancy Ogonje,*

Executive Director, the East Africa Wildlife Society and Secretariat for the Coalition

"ILP's contribution to our project "Green hydrogen contracting - for people and planet" has been instrumental for its impact and reach. With thanks to ILP, we had the opportunity to benefit from first-class legal advice and support to develop guidance on legislation and contracting for the rapidly growing green hydrogen industry. As we will need to establish good legal practices quickly in this space to be able to tackle climate change, we need legal experts that have specific expertise and experience that the green hydrogen industry can learn from. We have been fortunate to have support from leading experts at ILP, as well as lawyers within ILP's network who have gone above and beyond in ensuring high-quality guidance that meets the expectations and needs of our stakeholders."

- Ines Marques,
Green Hydrogen Organisation

"Our community has suffered unlawful evictions, arrests, pollution, and deaths from companies expanding into our villages. ILP's trainings and support have given me hope for the future."

- Maasai Community Elder,

Olkaria, Kenya

"We are extremely grateful for all the support that ILP always provides to the UNCAC Coalition. They are an active member and they have mobilised their network to help us build the first public database on legal frameworks and damage reparation for victims of corruption. They are always willing to share their expertise to strengthen the meaningful participation of civil society working against corruption."

- Betina Pasteknik,

Operations, Finance & Membership Lead – UNCAC Coalition –
Association for the Implementation of the UN Convention against Corruption

"The International Lawyers Project tax team has provided immense support to our work at the South Centre. We have benefited from the team's rich experience and insights in conducting tax training programs for tax officials from various developing countries, including Malaysia, Thailand, Nigeria, Cabo Verde, Mali, Togo, Guinea-Bissau, Burkina Faso, Niger and many others.

The ILP team of experts provided valuable training on the taxation of the digitalised economy, summarising highly complex policy proposals in simple to understand terms cross-referenced with practical and real world examples based on the team's expertise. The ILP team has been always available and forthcoming, even when the trainers had to stay up in the middle of the night to provide training owing to different time zones.

The ILP Team is also always up to date with the latest policy proposals, be they on the Two Pillar solution or other topics. It is commendable how they manage to stay abreast of these complex discussions and is a testament to the expertise and dedication of the ILP team. We have also learned a lot from their review sessions which they conduct after each event where we identify opportunities for further improvement in our working methods."

- Abdul Muheet Chowdhary,

Senior Programme Officer, South Centre Tax Initiative

"The content of the ILP training workshop was very detailed and informative."
"Very impactful session."
"This is real capacity enhancement; everybody must know about these anti-corruption tools."
"ILP is delivering new knowledge to anti-corruption civil society that colleagues in this space aren't yet familiar with."

- Participants for Sanctions Training,
Africa Network for Environment and Economic Justice

"Organized by the Tunisian Observatory of Economy and Tax Justice Network Africa, our workshop invited civil society organizations, academics and journalists from Africa and especially from the North African region, to develop a common understanding and analysis of the potential impacts of the Global Tax Agreement (OCDE) in the different countries. In this context, International Lawyers Project provided useful technical knowledge through preliminary training sessions. Beyond the complexity of the terms of this agreement, the general observation is that these provisions go against the interests of our countries.

Our meeting which made it possible to overcome the technical straitjacket of international taxation, allowed TJNA, TOE and their allies to start building a common response to essential political questions raised at national, regional and continental levels about global tax reforms."

- Zoe Vernin,
Tunisia Observatory of Economy

"ILP has been a key partner instrumental in supporting the work of TJNA across Africa. They bring to the table excellent expertise, dedicated professionals and a desire to foster long term legal reforms in the developing world."

- Francis Kairu, Policy Officer
Tax & International Financial Architecture, Tax Justice Network Africa (TJNA)

"We are grateful to ILP for organising a stellar capacity building team and bespoke training support for Open Ownership. We have since routinely used the guidance they provided, both internally and in our work with partners

- Alanna Markle
Policy and Research Manager, Open Ownership

"ILP has been a pleasure to partner with as part of our ongoing work on sanctions and accountability for perpetrators of serious corruption.

They continue to play an important role in convening UK Anti-Corruption Coalition's sanctions working group, in particular providing crucial training and workshops to partners across a number of regions on how to use the UK's Global Anti-Corruption Sanctions regime effectively and providing pro bono legal support to partners developing submissions to the UK Government.

- Natalie Lucas,
UK Corruption Sanctions Coordinator, Redress

Some of our partners

Reference and administrative details

Trustees

Bronwen Manby (Chair)
Nicola Dodero (Treasurer)
Susan Hazledine
Phillipa McKenzie
Timothy James Soutar (resigned 21 September 2022)
Richard Francis Tapp (resigned 21 September 2022)
Hannah Ambrose
Jonathan Fisher QC (resigned 21 September 2022)
Abimbola Olowofoyeku (appointed 25 May 2022)
Satya Jeremie (appointed 21 September 2022)
Jason Braganza (appointed 21 September 2022)
Nnedinma Ifudu Nweke (appointed 22 February 2023)
Jeremie Gilbert (appointed 22 February 2023)

Registered Office
Exchange House, 12 Primrose Street, London EC2A 2EG, United Kingdom

Charity Number
1114502

Company Number
05581685

Independent Auditor
Romero Tayong FCCA

Trustees' Report

(including Directors' Report) for the year ended 31 December 2022

The Trustees, who are also directors for the purposes of company law, present their report along with the financial statements of the International Lawyers Project "ILP" ("the Charity") for the year ended 31 December 2022. The trustees confirm that these financial statements comply with current statutory requirements in the UK (Companies Act 2006), the requirements of the company's governing document, the provisions of the relevant Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (Charities SORP (FRS 102)).

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' exemption. Accordingly, the Trustees have elected to take advantage of the exemption from preparing a strategic report.

Accounting Reference Date

The accounting reference date is 31 December.

Structure, Governance and Management

The Charity is a private company limited by guarantee incorporated on 3 October 2005 and is a registered charity (registered on 2 June 2006, registration number 1114502). The company is limited by guarantee, and the members are named above on page 34.

The Trustees met on four occasions during the financial year, to provide strategic guidance, review expenditure, approve budgets and review progress in implementing programmes. The day-to-day operations, administration and financial management were delegated to the Executive Director.

During Q3-Q4 2022, the Charity hired a Senior Director for Governance and Anti-Corruption and an Anti-Corruption Legal Manager. The Executive Director, Eva van der Merwe, took a maternity leave in Q4 2022, and will return as a Senior Director of the Charity in Q4 of 2023. In Q4 2022, the Charity hired Lucy Claridge as its new Executive Director to start in Q1 2023. The team is supported by two other full time staff members, and three or four part-time legal fellows at any one time, as well as a part-time finance manager and several fundraising and communications consultants.

A 9-year trustee term limit was approved by the board in Q1 2022. In line with this decision, two Trustees, Richard Tapp and Timothy Soutar, stepped down in 2022; Jonathan Fisher QC also resigned from the board in 2022 before his term limit ended. The Charity appointed Abimbola Olowofoyeku, Satya Jeremie and Jason Braganza as new Trustees in 2022 and two additional trustees, Nnedinma Ifudu Nweke and Jeremie Gilbert were appointed in Q1 2023. The procedure for appointing Trustees and their terms of office are set out in ILP's Articles of Association. On appointment, the decision-making process is explained to the new Trustees by the Executive Director and one of the existing Trustees who also provide an overview of the administrative procedures employed by the Charity. This entails an overview of the Articles of Incorporation, a review of the previous board minutes and strategy, a Conflict-of-Interest declaration, and a discussion about key priorities. Trustees are also encouraged to meet with the whole team.

Donors

ILP is grateful to the following donors for their generous support of the Charity's work:

Open Society Foundations
Luminate
Environmental Funders Network
Joseph Rowntree Charitable Trust
The Indigo Trust
ROLE UK
Polden-Puckham Charitable Foundation
Joanne Toole Foundation
Waterloo Foundation
Akin Gump Strauss Hauer & Feld LLP
Allen & Overy LLP Global Grants Programme
Ashurst LLP
Bryan Cave Leighton Paisner LLP
Herbert Smith Freehills LLP
Hogan Lovells LLP
Reynolds Porter Chamberlain LLP
Ropes & Gray LLP
Shearman & Sterling LLP
Simmons & Simmons LLP

Financial Review

Income for the year from donations and investments was £334,458 (2021: £259,229). Expenditure was £304,250 (2021: £259,053). Income was principally spent on staff salaries as well as charitable activities, in line with the objectives set out in the Articles of Association, cost of raising funds and administration costs of the Charity. Further details can be found in the statement of financial activities on page 42.

Reserves

Total reserves as of 31 December 2022 are £231,125 (2021: £200,917) of which £20,478 (2021: £4,913) is restricted and £210,647 (2021: £196,004) is unrestricted. Restricted reserves reflect the unspent balance of any funds which are tied to a particular purpose specified by the donor.

Unrestricted reserves are not restricted or designed for any specific purpose. The policy on reserves is to hold an amount to reflect variances around cash flow, income security and meet on-going liabilities given that funding may come at any time of the year. The Trustees have resolved that the Charity should seek to hold unrestricted reserves of at least the equivalent of six months of operational expenditure for its long-term sustainability and to ensure we continue to serve our partners and other beneficiaries. It is estimated that the level of reserves needed to start 2023 is approximately £190,000.

Future Plans

In 2022, the Charity reviewed its Fundraising Strategy (approved in Q4 2021) and approved its ongoing approach to diversify our funding base with a particular emphasis on increasing multi-year, unrestricted donor-giving to ensure greater financial stability over the medium to long term and to allow for investment in overheads, marketing and staffing. A Fundraising Strategy for 2023 will be approved in 2023.

The Charity approved a new policy on Financial Delegation of Authority and reviewed its approach to maternity/paternity leave in 2022, and plans to approve a Diversity, Equality and Inclusion Policy, and Staff Remuneration Policy in 2023, alongside an overall review of the Charity's policies. The Pegasus spyware scandal highlighted how vulnerable anti-corruption activists and lawyers are to illegal spyware. Following a review of our IT security and top up training in 2021, the Charity had planned to invest $6,000 in updating our IT security and procedures; however, this has been pushed into 2023 for funding reasons. In 2022, the Charity updated its external marketing material for donors and worked on an updated, redesigned website, to be launched in 2023.

With a new Executive Director starting in Q1 2023, ILP anticipates a review of its strategy during the year. Successful fundraising means that new hires of staff are also planned to deliver on the programming being supported.

Risk Management

The Trustees are aware of their responsibility to identify, consider and manage material financial and non-financial risk facing the charitable company. They have considered and put into place systems and procedures to manage such risks, and are continuing to develop the Charity's risk management strategy and procedures.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. This is achieved by:
Regular consideration of financial results, variances from budgets, and non-financial indicators;
Delegation of authority and segregation of duties; and
Identification and management of risks including through the development of a risk register.

As well as the financial control systems, the Trustees continually review and monitor the activities of the Charity throughout the year.

With pandemic-related disruption settled in 2022, principal risks identified related primarily to operational issues affecting delivery of programmes such as recruitment and retention of staff and funding challenges. In addition, the need to recruit a new Executive Director created risks in relation to continuity of management and strategy implementation.

The successful recruitment of a new Executive Director in Q4 2022 and the plans of the outgoing Director to return in a different role in late 2023 – accompanied by extensive handover notes and meetings – ensured that the Charity's leadership remained on a strong footing. While some delays in funding disbursement meant that new staff could not be recruited as planned in Q4 2022, this will be addressed in Q1 2023.

In relation to funding risks, in 2022, the Charity's board kept the implementation of the fundraising strategy under close review and was pleased to congratulate staff on fundraising success in 2022. The Charity continues to diversify its donor base and increase its multi-year funding partners. The Charity's principal costs are staff costs, since we rely on extremely skilled lawyers, experienced in their thematic areas of speciality, to lead our partner support. The Charity will also invest in operational staff support in 2023. Increasing multi-year funding remains a key priority in 2023 and beyond, in order to build the Charity's financial resilience, enable competitive salaries to be paid, and ensure stability as a long-term employer.

Going Concern

The Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future (and certainly for 12 months from the date of signing). Thus, they have adopted the going concern basis in preparing the financial statements.

Thanks to a number of reliable core donors the Trustees continue to have a reasonable expectation that the Charity can continue for at least the next 12 months. Income received to end December 2022 (£334,458) is on target with the 2022 budget.

The Charity, therefore, is satisfied that it has sufficient cash and reserves to support the going concern assumption. Cash held at 31 December 2022 was in excess of reserves (£222,599).

Statement of Trustees' Responsibilities

The trustees (who are also directors of International Lawyers Project for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

* select suitable accounting policies and then apply them consistently;

* observe the methods and principles in the Charities SORP;

* make judgments and estimates that are reasonable and prudent;

* state whether applicable UK Accounting Standards have been followed; and

* prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

* there is no relevant audit information of which the charitable company's auditor is unaware; and
* the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report was approved by the Board on 2 May 2023 and signed on its behalf, by:



Dr. Bronwen Manby
Chair of the Board of Trustees on behalf of the board

Independent Examiner's Report

I report on the financial statements of the International Lawyers Project for the year ended 31 December 2022.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) or under Regulation 10(1)(a) to (c) of the Charities Accounts (Scotland) Regulations 2006 (the 2006 Regulations) and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of the Association of Certified Chartered Accountants.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act and under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act);
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission and is in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:
(1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the 2011 Act and section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act and section 44(1)(b) of the 2005 Act and Regulation 8 of the 2006 Accounts Regulations
- have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Romero Tayong FCCA
Membership No: 0922393
Reading, United Kingdom

Financial Statements

Statement of Financial activities (Incorporating the Income and Expenditure Accounts)
31 December 2022

			2022	2022	2022	2021	2021	2021
			Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
			Fund	Funds		Fund	Funds	
Incoming Resources								
Donations and legacies		3	191,751	142,683	334,434	218,352	40,856	259,208
Investment income and interest			24	_	24	21	_	21
Total income			**191,775**	**142,683**	**334,458**	**218,373**	**40,856**	**259,229**
Expenditure								
Cost of raising funds		4	(44,187)	_	(44,187)	(38,169)	(13,458)	(51,717)
Expenditure on Charitable activities		5	(132,945)	(127,119)	(260,064)	(151,835)	(55,501)	(207,336)
Charitable activities		&11	_	_	_	_	_	
Total Expenditure			(177,132)	(127,119)	(304,251)	(190,004)	(69,049)	(259,503)
Net income/(expenditure) for the year			**14,643**	**15,564**	**30,207**	**28,369**	**(28,193)**	**176**
Funds brought Forward		12	**196,004**	**4,913**	**200,917**	**167,635**	**33,106**	**200,741**
Transfer between funds					_	_	_	_
Funds Carried Forward			**210,647**	**20,477**	**231,124**	**196,004**	**4,913**	**200,917**

All amounts relate to continuing activities and there has been no change in the nature of the Charity's activities in the year.

All recognised gains and losses are included in the statement of financial activities.

The notes on pages 47 to 56 form part of these financial statements.

Balance Sheet

	Notes	2022 £	2021 £
Fixed Assets Tangible Assets	**8**	–	–
Intangible Assets	**8**	–	–
		–	–
Current Assets Other debtors & prepayments	**9**	12,755	8,796
Cash at bank and in hand		222,599	**201,726**
		235,354	**210,552**
Creditors	**10**		
Amounts falling due within one year		(4,230)	(9,606)
Net Current Assets		**231,124**	**200,917**
Total Assets Less Current			
Liabilities		**231,124**	**200,917**
Accumulated Funds Unrestricted funds	**12**	210,647	196,004
Restricted Funds	**11**	20,477	4,913
		231,124	**200,917**

For the year ended 31 December 2022 the Charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The financial statements have been prepared in accordance with the provisions applicable to companies' subject to the small companies' regime.

The members have not required the Charity to obtain an audit of its financial statements for the period in question in accordance with section 476 of the Companies Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

Signed on behalf of the Board of Trustees by and authorised for issue on:



Dr Bronwen Manby

Statement of Cash Flows		
	2022	2021
Surplus (deficit) from operating activities	£ 30,208	£ 176
Fixed assets written Off	–	–
Depreciation	–	–
Interest Receivable	(24)	(21)
Increase in receivables	(3,959)	(5,711)
Decrease in payables	(5,376)	(12,750)
Net Cash Generated from operating activities	**20,849**	**(18,306)**
Investing Activities		
Interest Received	24	21
Net Cash inflow and increase in cash	**24**	**21**
Cash and cash equivalents at beginning of year	201,726	220,012
Cash and cash equivalents at end of year	**222,599**	**201,726**
Analysis of cash and cash equivalent Cash in hand and at bank	222,599	201,726
Total cash and cash equivalent	**222,599**	**201,726**

All cash is cash only and no cash equivalents are held

Notes Forming Part of the Financial Statements for the Year Ended 31 December 2022

1. Accounting Policies

Basis of Accounting

These financial statements have been prepared under the historical cost convention, and in accordance with applicable United Kingdom accounting standards and in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities (SORP 2021) and the Companies Act 2006.
The functional currency of ILP is considered to be pounds sterling because that is the currency of the primary economic environment in which the Charity operates.

ILP constitutes a public benefit entity as defined by FRS 102.

Going Concern

These accounts are prepared on the going concern basis. The Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future..

Income

Donations including donations, gifts and legacies are recognised where there is entitlement, the amount can be measured with sufficient reliability, and receipt is probable.

All income is accounted for on an accruals basis. Accrued income represents money owed for project undertaken and/or expenditure already incurred in 2022.

Expenditure

Expenditure is accounted for on an accruals basis.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The Trustees currently have no designated funds.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes.

Costs of Raising Funds

The costs of raising funds consist of fundraising costs relating to Project staff time and office overheads.

Accounting policies (continued)

Allocation of Overhead and Support Costs

Overhead and support costs have been allocated to charitable activities and fundraising. The allocation of overhead and support costs is analysed in note 5.

Governance costs comprise all costs involving public accountability of the charitable company and its compliance with regulation and good practice and are included within support costs.

Fixed Assets

Furniture is depreciated straight line over 10 years. IT equipment is depreciated straight line over 5 years. Intangible assets are depreciated over 4 years. Only assets of value over £500 are capitalised. All remaining computer assets were fully depreciated.

Company Status

The Charity is a company limited by guarantee. The members of the company are the Members named on page 34. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the Charity.

Statement of Cash Flows

Following the implementation of FRS 102, a statement of cash flows has been incorporated within the financial statements of ILP for the year ended 31 December 2022 on page 42.

Financial Instruments

Financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument.

Financial assets are derecognised when and only when (a) the contractual right to the cash flows from the financial asset expire or are settled, (b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or (c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions and are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment. Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Pensions

ILP operates a defined contribution scheme. The cost of pensions is allocated to restricted and unrestricted funds spent on projects as part of direct costs in proportion to the work undertaken and time spent by staff on projects funded either by restricted and unrestricted funds. The balance is allocated either to support costs or fundraising costs.

Critical Accounting Judgments and Key Sources of Estimation Uncertainty

In the application of the Charities accounting policies, which are described in note 1, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no critical accounting judgments or key sources of estimation uncertainty at the reporting date.

2. Staff Costs

The Trustees did not receive any emoluments or reimbursed expenses from the Charity.
One employee in the current and prior periods had emoluments in excess of £60,000.

(2021: One)

	2022 £	2021 £
UK Wages and Salaries	96,151	106,680
UK Social Security Costs	11,210	7,588
UK Pension Costs	4,837	4,452
Total UK Staff Costs	**112,198**	**118,720**

The average number of UK based employees employed by the charity during the year Full Time Equivalent (FTE) was:

	2022 No.	2021 No.
Executive Director	1.00	0.92
Programme Director	1.00	0.38
Programme Officer	0.17	1.08
	2.17	**2.38**

3. Donations — Note 14

	2021	2020
	£	£
Unrestricted funds		
Donations in Kind (Office)	30,000	30,000
Voluntary Donations Note 14	161,751	188,352
Restricted funds Voluntary Donations	142,683	40,856
Total Donations	**334,434**	**259,208**

Unrestricted Donations consists of a gift of office space to the value of £30,000 (2021: £30,000) by Herbert Smith Freehills LLP.

4. Cost of raising funds

	2022 £	2021 £
Fundraising costs: 20% of staff, £26,986 (2021: 15%: £13,777), payments to external fundraiser £8,440 (2021:£31,425) and £8,761, being 20% of overheads (2021: £6,515).	44,177	51,717

5. Total Expenditure

	2022 Direct Project Cost	2022 Staff Cost	2022 Other Cost	2022 Total	2021 Direct Project Cost	2021 Staff Cost	2021 Other Cost	2021 Total
	£	£	£	**£**	£	£	£	**£**
Restricted Funds								
Charitable activities								
DFID	–	–	–	–	15,833	9,903	407	**26,143**
Joffe	0	–	–	–	–	–	13,548	**13,548**
OSF/REDRESS	8,582	77,638	1,548	**87,813**	–	8,796	–	**8,796**
OSF 2 Research	1,306	–	–	**1,306**	–	–	–	–
TRAFFIC	–	1,440	–	**1,440**	–	2,160	–	**2,160**
Clifford Chance	–	–	–	–	–	**8,996**	–	**8,996**
Role UK	734	14,298	–	**15,032**	1,510	4,827	219	**6,556**
Transparency International	339	3,619	–	**3,958**	–	2,850	–	**2,850**
Kenya Forest	13,523	–	–	**13,523**	–	–	–	–
FFI	–	–	3,227	**3,227**	–	–	–	–
University of Nairobi	–	820	–	**820**	–	–	–	–
Total for Restricted Funds	**24,484**	**97,860**	**4,775**	**127,119**	**17,344**	**37,532**	**14,174**	**69,049**
Unrestricted Funds	–	87,537	45,407	**132,945**	–	90,750	61,085	**151,835**
Expenditure on Charitable Activities	**24,483**	**185,397**	**50,183**	**260,063**	**17,344**	**128,281**	**75,259**	**220,884**
Cost of raising funds	–	44,187	–	**44,187**	–	38,169	–	**38,169**
Total Expenditure	**24,483**	**229,584**	**50,183**	**304,250**	**17,344**	**166,450**	**75,259**	**259,053**

6. Governance Costs

	2022	2021
	£	£
Independent Examiner's fees	300	300

7. Taxation

The company is a charity within the meaning of Paragraph 1 Schedule 6 Finance Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

8. Tangible Assets

	Furniture & Tangible IT Equipment	Intangible IT Equipment	Total (£)
	£	£	
Cost at 1 January 2022	3,785	397	4,182
Additions	–	–	–
Written Off	–	–	–
As at 31 December 2022	**3,785**	**397**	**4,182**
Depreciation			
As at 1 January 2022	3,785	397	4,182
Provided for the year			
Written Off	–	–	–
As at 31 December 2022	**3,785**	**397**	**4,182**
Net book value @31 December 2022	–	–	–
Net Book Value @ 31 December 2021	–	–	–

9. Other debtors

		2022	2021
		£	£
Other debtors		–	–
Prepayments		–	–
Accrued revenue		12,755	8,796
Total		**12,755**	**8,796**

All debtors are receivable within one year.

10. Creditors: amounts falling due within one year

	2022	2021
	£	£
HMRC	3,213	2,664
Pension contributions	621	667
Trade Creditors	96	5,975
Accrued Expenses	300	300
	4,230	**9,606**

11. Restricted Funds

All income reflects sums promised and either received in 2022 or due in 2022 but attributable to 2022 work; all expenditure occurred in 2022.

	2022	2022	2022	2021	2021	2021
	Income	Expenditure	at 31st December	Income	Expenditure	at 31st December
	£	£	£	£	£	£
Charitable activities						
DFID	(3,968)	0	(0)	22,733	26,143	3,968
Joffe 2020 – 2021	–	–	–	–	13,548	0
OSF 2 Research	1,306	1,306	0	–	–	–
OSF / Redress	87,813	87,813	(0)	8,796	8,796	0
TRAFFIC	1,440	1,440	0	2,160	2,160	0
Role UK	14,086	15,032	0	7,167	6,556	945
Transparency International	3,958	3,958	(0)	0	2,850	0
Kenya Forest	34,000	13,523	20,477	–	–	–
FFI	3,227	3,227	0	–	–	–
University of Nairobi	820	820	0	–	–	–
Ciifford Chance	–	–	–	–	8,996	–
142,683		**127,119**	**20,477**	**40,856**	**69,049**	**4,913**

12. Analysis of Net Assets Between Funds

Fund balances at 31st December 2022 are represented by	Unrestricted	Restricted	Total
	£	£	£
Fixed Assets	–	–	–
Current Assets	214,877	20,477	**235,354**
Current Liabilities	(4,230)	–	**(4,230)**
Total Net Assets	**210,647**	**20,477**	**231,124**

Fund balances at 31st December 2020 are represented by	Unrestricted	Restricted	Total £
Fixed Assets	–	–	–
Current Assets	205,609	4,913	**210.522**
Current Liabilities	(810)	(8,796)	**(9,606)**
Total Net Assets	**204,800**	**3,883**	**209,917**

13. Related Party Disclosures: none

14. Major Donors

The following organisations contributed £5,000 or more during 2021

	2022	2021
Akin Gump LLP	£5,000	£5,000
Allen & Overy Foundation	£7,500	£10,000
Carman Family Foundation	£5,000	–
Herbert Smith Freehills LLP	£10,000	£6,000
James Thornton	£13,000	–
Hogan Lovells LLP	£5,000	£5,000
Joseph Rowntree Charitable Trust	£31,500	£30,000
Luminate Foundation	£46,871	£74,795
Polden Puckham Charitable Foundation	£20,000	£20,000
Ropes & Gray LLP	£8,720	–
Simmons & Simmons LLP	£5,000	–
The Indigo Trust	£15,000	£15,000
Thirty Percy Foundation	–	£5,000
Waterloo Foundation	£10,000	–




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Imagery Acknowledgement

Map of Kenya
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Forests Working Group photo
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Partners Page

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Impact Case Studies

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Road to Jinja River
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ILP Panel Photo

Anti Corruption Partner Requests Map:
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Anti Corruption Page
UNCACoalition Map
https://uncaccoalition.org/

ILP Presentation Photo:
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Tax and Fiscal Reform

University of Nairobi
https://d7nm3c5ruslmy.cloudfront.net/africanexponent-com-client/images/africanexponent.com/general/uon-kenya1557397712879_aspR_1.393_w850_h610_e400.jpg

Tax Justice Africa Group
https://taxjusticeafrica.net/sites/default/files/blog/IMG-8836%20%281%29.jpg

Map/illustration of Africa
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Access to Information and Defending Civic Space

Guyana Map
https://www.worldatlas.com/r/w768/upload/ce/38/e2/artboard-2.png

Open Ownership Panellists Photos at the 2023 Summit for Democracy in Lusaka, Zambia. Photo: TI Zambia and Open Ownership map.
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UNCAC Imagery: https://uncaccoalition.org/wp-content/uploads/1.-UNCAC-Review-Status-Tracker-map-8-December-2022-1.png

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Map modifications (colours and size) pie charts, tables and made by Nicola Evans

INTERNATIONAL LAWYERS PROJECT

England & Wales - Charity number 1114502

Accounts

International Lawyers Project

Annual Report
2021



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Introduction from Dr. Bronwen Manby

Chair of ILP's Board of Trustees

It is my pleasure to present the 2021 annual report of the International Lawyers Project, my first since I became chair of the Board in October. We owe a debt of gratitude to Anthony Inglese, the outgoing Chair, for his sterling work leading the Board over the previous three years.

This is an exciting period with an expanding team and a new strategic plan. Eva van der Merwe was appointed Executive Director of ILP in February 2021, and three other new senior staff joined the organisation in the course of the year. Whilst our main office is in the UK, our globally dispersed team reflects our desire to be one of the leading forces mobilising pro bono teams from around the world. Our new team members join existing specialists to strengthen ILP's presence in Kenya, the Philippines, Spain, Latin America and the USA.

A new strategic plan for 2022-25 was formally approved by the Board at the end of the year. The strategy builds on our existing portfolio of work to set out our objectives in four linked focus areas: anti-corruption; tax and fiscal reform; environment and sustainable development; and protecting civic space. Since 2005, ILP's model is to convene specialist legal teams from across the planet to support communities in protecting and expanding their rights and campaigning for economic and environmental justice. The team has built a solid foundation over the past year to continue this work into the future.



Dr Bronwen Manby
Chair

About Us

ILP is an network of talented and passionate lawyers drawn from diverse countries and cultures across the globe. We pull together teams of pro bono experts to support the policy and legal needs of poor communities and reform movements.

Founded in the UK in 2005, we are staffed by a group of lawyers dedicated to using the law to achieve economic and environmental justice through strategic pro bono legal support. Since then we have supported partner clients in more than 100 countries.

We are proud to have a diverse staff team reflective of the communities we support, from Africa, Asia, the Caribbean, the UK, and the USA, with extensive expertise in our focus areas as well as law and international development. We work primarily in the Global South, with active projects across Sub-Saharan Africa, Eastern Europe, Latin America, and Asia. As a charity, our ultimate aim is to help our clients to create long-lasting change in some of the world's poorest regions.

Our Vision

A just and sustainable world in which the law serves as a tool for those who need it most.

Our Mission

ILP mobilises pro bono legal assistance to civil society organisations (CSOs), parliamentarians, community groups and investigative journalists to further economic and environmental justice.

Justice is expensive. Whilst the scales of justice are supposed to be evenly weighted, by spending millions on expensive lawyers, on lobbying or on corrupting politicians, wealthy actors can weigh those scales in their favour. This comes at the expense of poorer communities who cannot afford to use the law in their interests, and in the interests of a sustainable future.

That is where ILP comes in. Rather than draw on great reserves of wealth to fight legal battles, we draw instead on the huge levels of passion and expertise that senior lawyers, the world over, have for creating a just and sustainable future. We 'even up the scales of justice' by mobilising teams of the world's best lawyers –to work for free, and for as long as it takes, on behalf of CSOs, social movements and government actors in the Global South.

For every £1 donated

we provide £15 worth of pro bono support



This is expert advice which would otherwise be beyond the financial reach of our clients.

How we use the law

Law is essential to challenging injustice and creating socially and environmentally just societies. Conversely, failing or imbalanced legal systems maintain and expand privilege, sustain impunity of powerful and malign actors, and, through corruption, illicit financial flows and environmental degradation, rob the world's poorest of the resources they need to lead flourishing lives.

Through supporting strategic litigation, policy development, legislative reform, capacity training and measures for enforcement of the law, we help civic actors and movements to secure positive changes for communities and the environment.



Our Focus Areas

Drawing on our specialist knowledge and experience, we support clients across four closely interlinked focus areas:

Good Governance

breaking the cycle of corruption, underdevelopment and conflict affecting billions of people.

Environment & Sustainable Development

ensuring economic development does not come at a cost to the environment or human welfare.

Access to information

promoting a transparent, vibrant information ecosystem and defending the civic space from libel threats and harassment.

Tax & Fiscal Reform

enabling fair and effective tax systems which generate funds for essential public services & sustainable economic growth.

- **Defense of Civic Space**
- Tackling Illicit Financial Flows
- Stopping illicit wildlife trafficking
- Accountability for International Corruption
- Fiscal policies that create greener, more sustainable development.
- Protecting endangered habitats
- Political Finance and Public Procurement Integrity

How We Work



We provide an **expert international staff team** based across the regions we work in, **with a deep understanding of our thematic programmes and our clients needs.**



We select and co-ordinate highly skilled teams of volunteer lawyers from our global network **built up over 17+ years.**



We offer this expertise to clients who require legal support to enhance their **advocacy, optimise reforms and overcome the issues they face.**

The Legal Strategies We Use

Using strategic litigation

Helping civil society organisations and governments to access, understand, and deploy useful legal tools such as sanctions, civil remedies, negotiations, international standards, and other legal avenues in their work.

Providing expert analysis

Identifying who has benefited from corrupt activities, environmental destruction, illicit financial flows and tax evasion, how undermining legal structures allow these economic injustices to take place and what can be done about it; including analysing legislation, contracts, and treaties in the context of local and international standards.

Accountability

Combining legal knowledge, networks of lawyers, and a core staff team with a deep understanding of economic justice issues, to enable our client partners to hold economic actors to account for their actions, including setting novel judicial precedents.

Education

Connecting ILP volunteer lawyers with law societies, civil society, and government departments, to share knowledge and skills through capacity-building and project collaboration, enabling those closest to the issues to face the legal and economic challenges they encounter. This balances the scales of power and ensures that stakeholders are equipped to sustain their knowledge and further build their skills.



Policy reform and prevention

Developing and implementing better legislation, regulation and policies to prevent abuses of power and support good practice.

Transparency and accountability

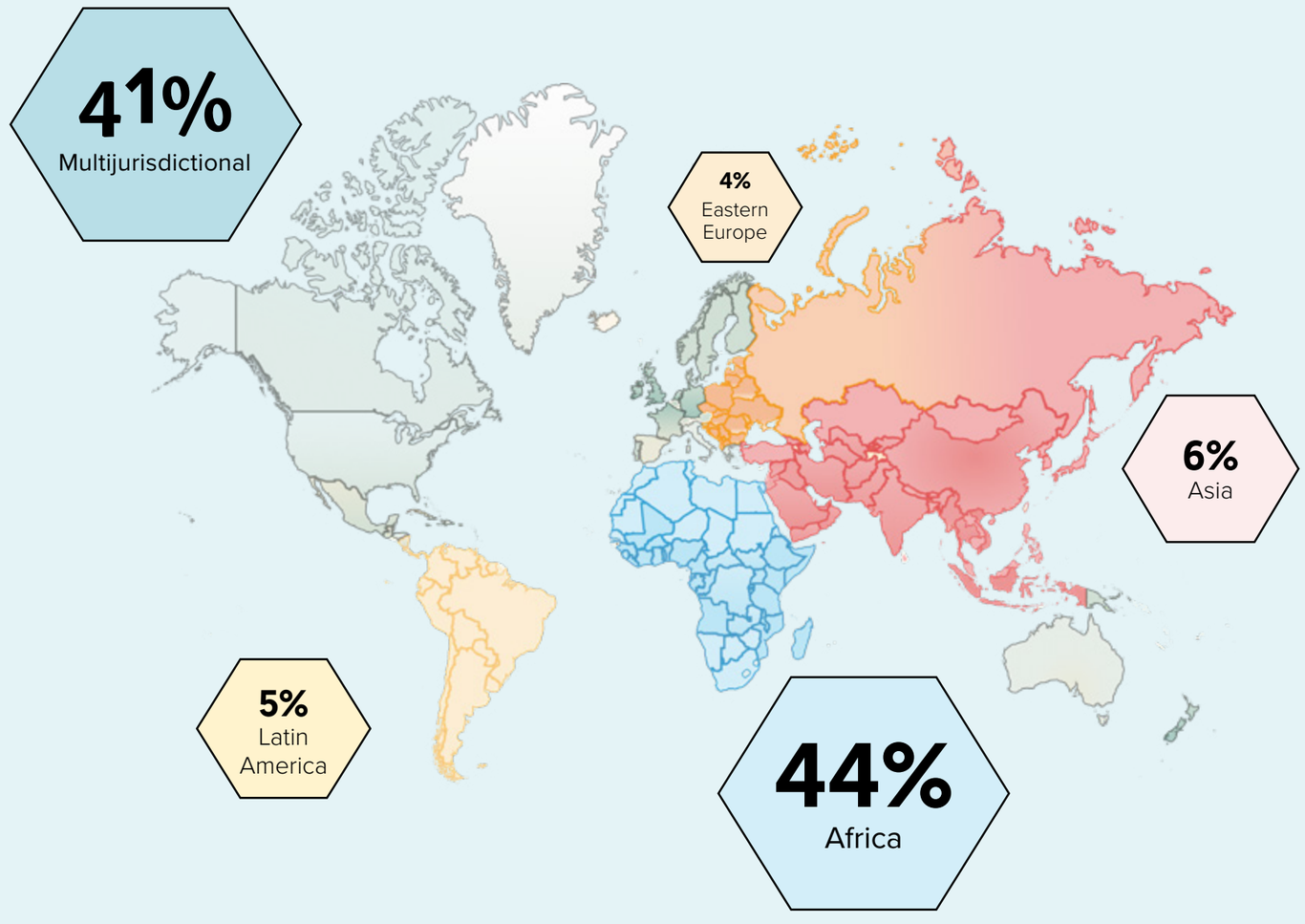
Promoting access to information to limit opportunities for malpractice, tackle obstructions to meaningful civic engagement and expose wrongdoing.

Enforcement of the law

Supporting the enforcement and strengthening of existing laws and policies through national and international legal remedies, norms and standards.

Source of Client Requests 2021

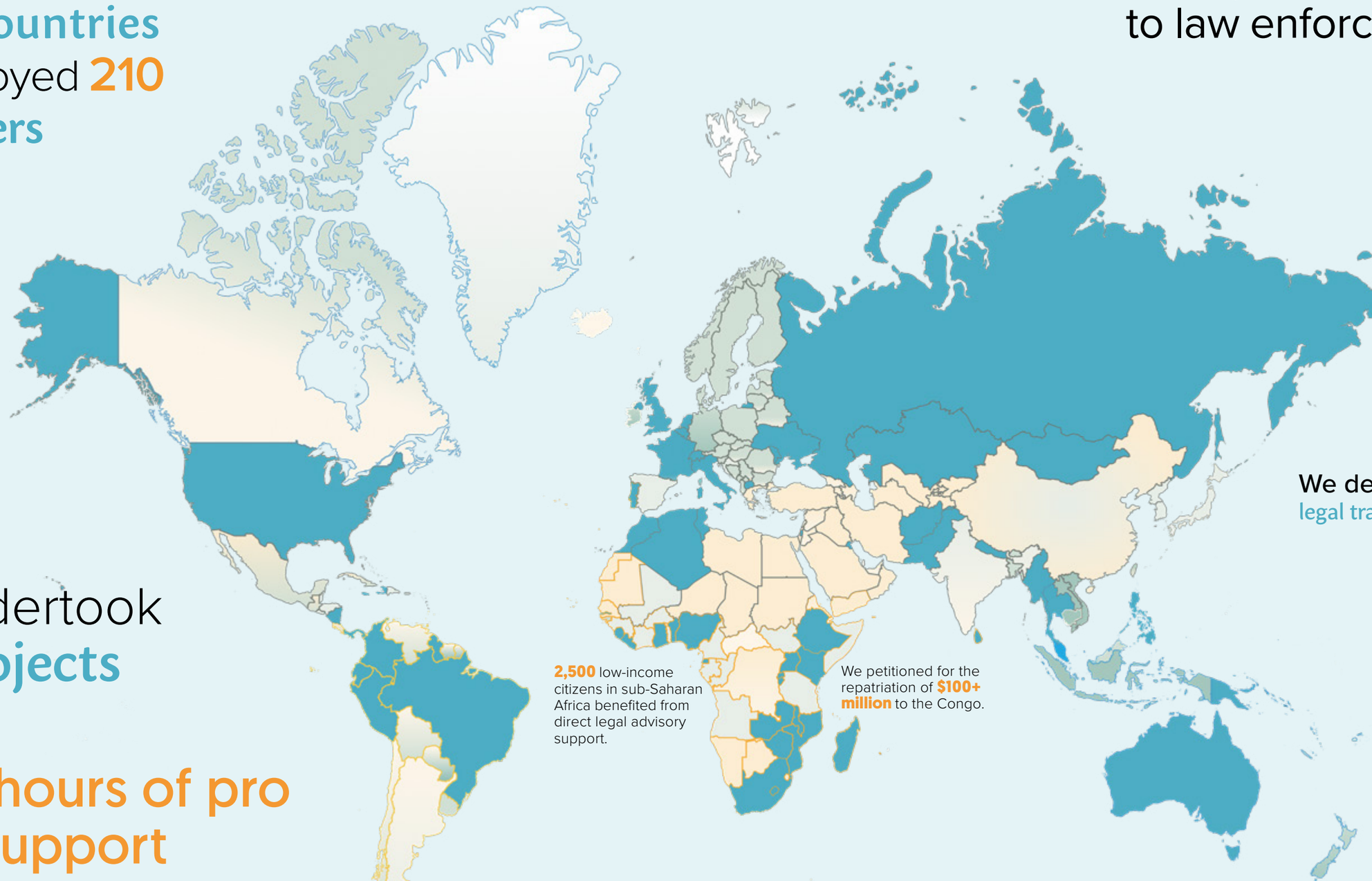
Afghanistan
Algeria
Australia
Belgium
Benin
Brazil
Bulgaria
Burundi
Colombia
Ecuador
Ethiopia
Equatorial Guinea
France
Ghana
Guyana
Haiti
Iceland
Italy
Jamaica
Kazakhstan
Kenya
Kuwait
Lesotho
Liberia
Madagascar
Malawi
Moldova
Mongolia
Morocco
Mozambique
Myanmar
Namibia
Nepal
Netherlands
Nicaragua
Nigeria
Pakistan
Palestine
Panama
Papua New Guinea
Peru
Philippines
Portugal
Russia
Rwanda
Sierra Leone
Singapore
South Africa
Sri Lanka
Switzerland
Thailand
The Gambia
Tunisia
Uganda
Ukraine
United Kingdom
USA
Zambia
Zimbabwe



Our Impact | 2021 at a glance

In **62 Countries** we deployed **210 volunteers**

Submitted **76** corruption dossiers to law enforcement



We undertook **147 Projects**

10,000 hours of pro bono support

£3 million + value of pro bono assistance

2,500 low-income citizens in sub-Saharan Africa benefited from direct legal advisory support.

We petitioned for the repatriation of **$100+ million** to the Congo.

We delivered **20** legal training workshops

Over **100** partner case requests

8 training sessions were delivered to government officials in low-income countries

Impact Case Studies

What follows is a snapshot of ILP's 2021 projects around the globe to advance economic and environmental justice and the rule of law.



Anti-Corruption & Good Goverment

The UK's decision to sanction Teodorin Obiang is a welcome decision for the people of Equatorial Guinea. It's a step in the right direction which reminds us that corruption always claims victims. Despite our oil wealth, the majority of citizens live without access to drinking water or decent schools."

- Tutu Alicante
Executive Director
EG Justice

Situation

ILP played an important role in the development of the United Kingdom's April 2021 Global Anti-Corruption Sanctions regime. This new tool targets individuals and entities involved in serious corruption, naming them publicly, banning them from travelling to the UK and freezing their assets.

These new sanctions tools bring particular benefits to human rights defenders and corruption activists, who are regularly exposed to state-level arrest, legal and defamation action, or organised criminal harassment for their work. Sanctions regimes offer a confidential and safe mechanism whereby civil society and journalists share their data directly with Western enforcement agencies, supported by ILP's expert sanctions lawyers.

Illicit financial flows lock the poorest countries in the world in a cycle of underdevelopment and conflict. By contributing to the expansion of USA and UK Global Anti-Corruption Sanctions regimes worldwide, we are reducing the spaces for kleptocrats to launder public funds that could otherwise be dedicated towards sustainable development and poverty reduction.

ILP's Actions

ILP supported the UK Anti-Corruption Coalition and the UK Foreign Office to design this legislation, sharing technical expertise, country comparison, legal analysis, and compiling evidence dossiers on 76 possible targets leveraging our network of grassroots NGOs across the Global South.

ILP is spreading the word to activists on how they can benefit from the new US and UK sanctions regimes to strengthen their role on the front line of anti-money laundering policy enforcement.

ILP hosted training workshops for 35 in-house anti-corruption lawyers representing 13 NGOs in Latin America including Argentina, Brazil, Venezuela and with more planned in 2022. We are supporting some of these with filing a sanctions submission.

Impacts

As a direct result of this, the government blacklisted 27 individuals for corruption including the Vice President of Equatorial Guinea, and Ajay, Atul and Rajesh Gupta, at the centre of South Africa's "state capture" $3 billion embezzlement scandal which contributed to the downfall of former President Jacob Zuma.

Active use of this sanctions tool enhances global efforts to stop those involved in serious corruption from laundering their ill-gotten gains.

ILP analyses the applicability of all enforcement tools to help our clients expose corruption including, filing formal criminal complaints with authorities in a number of jurisdictions against a UK-based Romanian businessman accused of paying millions in bribes to Senegalese politicians to secure oil concessions to help expose the role of Global North-based co-operation in bribe payments to North African officials. The BBC aired a documentary, "The $ 10 billion Energy Scandal" on Panorama Investigates.



Ajay, Atul and Rajesh Gupta have been sanctioned for their involvement in corruption in South Africa.



Sanctions give greater powers to freeze illicit assets.

Preventing looting of Ghana's national gold reserves

Situation

Alarmed by the ruling party's efforts to bypass parliamentary approval to sell 49% of the country's entire gold reserves to an offshore, opaque shell company, with close links to the ruling party, ILP was asked by a coalition of Ghanaian NGOs to secure emergency legal advice to prevent the sale of the country's gold reserves - and at a price far below market value.

ILP's Actions

With the support of our loyal and passionate donors who provide core funding, ILP is able to flexibly respond to the legal needs of communities and social movements.
In 2021 this enabled ILP to urgently respond to the attempted theft of public assets and prevent the democratic process from being undermined by corrupt political party financing and vote buying.

Impacts

By alerting regulators and officials to the red flags, our campaign achieved a suspension of the sale while the UK regulators and a specially-appointed Ghanian special prosecutor conducted an investigation into the legality of the proposed sale. The Special Prosecutor's investigation concluded that the sale was "an opaque bid-rigging exercise wrought with multiple violations of Ghana's laws."

Further, the UK Solicitors' Regulatory Authority announced that it would investigate the role of the UK law firms involved in this transaction. These actions helped to safeguard Ghana's assets - the sale would have deprived citizens and future governments of the proceeds to pay for public spending.

Rapid action also prevented the UK's stock exchange from being used as a vehicle for corruption. While the sale is suspended, ILP's partners have lodged a legal application with the Court of Justice at the Economic Community of West African States (ECOWAS) for a judicial determination on whether the government of Ghana violated the rights of its people.



Ghana is Africa's biggest gold producer



Republic of Congo

Situation

ILP has worked in Mozambique and the Republic of Congo to return millions in stolen assets to the true victims of corruption - citizens. When the tiny principality of San Marino seized €100 million in bank accounts used by the Congolese President, ILP was asked to play an intermediary role between the San Marinese government and the Congolese NGOs to return the stolen monies to the Congolese citizens.

Despite large deposits of oil wealth, the population of the Republic of Congo suffers from extreme poverty and insecurity.

ILP's Actions

ILP assembled a team of top Italian lawyers, supported by a working group of international repatriation experts to represent Congolese citizens. ILP's lawyers were invited to meet in-person with the Prime Minister of San Marino to put forward the Congolese petition for the seized monies to fund development aid.

Impacts

The Prime Minister was sympathetic to the request and asked that to act on this further, ILP's task force produce a report for him that he could share with his cabinet detailing the treaty violations of their actions and international best practice on repatriation by fellow European states.

The Prime Minister also asked ILP for help on how to structure a repatriation to avoid embezzlement by Congolese officials and what amendments would be required to San Marino's laws to allow for this and future reparations. Depriving the corrupt of the fruits of their crimes is a deterrent to others and helps to redress the economic damage caused by corruption.



President Denis Sassou Nguesso has been accused of multiple human rights violations including bombing villages voting against him.



Protecting Civic Space

Situation

Strategic Litigation Against Public Participation (SLAPP) actions are brought by powerful and wealthy oligarchs, eager to avoid scrutiny, to intimidate journalists and civil society into either not publishing or removing information from the public domain and penalise them for critical reporting.

The inequality of resources many media face when defending a legal challenge means that information in the public interest is being suppressed on a wide range of issues. ILP's lawyers will continue to fight not just for free and impartial media but also for the society's right to information so that wrongdoers can be held to account.

ILP urgently mobilised media defence lawyers for investigative journalists and anti-corruption activists facing intimidation by oligarchs whose illicit activities they were seeking to expose in Pakistan, Brazil, South Africa, and the UK.

The crippling effect of libel and defamation suits against Pakistani media outlets over the years has intimidated all but one, Dawn Newspaper, to stop their coverage.

ILP's Actions

ILP represented Dawn's journalists and helped them to face down multiple legal threats from Malik Riaz, one of the country's richest businessmen, with deep connections to the country's politicians so that their publications could stay in the public domain.



Impacts

As a result of Dawn's investigations remaining publicly accessible, the UK Home Office used the data as part of its case to revoke visa access for Malik and his son to travel to the UK, where they had purchased tens of millions in properties, on the grounds of their evident involvement in corruption. The National Crime Agency has seized more than £190 million of the family's assets in the UK and returned these to the government of Pakistan.



Malik Riaz and his Hyde Park mansion, seized by UK enforcement agencies

"Whilst there has not been a criminal conviction against you I am satisfied on the balance of probabilities that you have been involved with corruption and financial/commercial misconduct. As a result, having regard to the UKs commitment to combat corruption and financial crime, I believe that your exclusion from the UK is conducive to the public good due to your conduct, character and associations."

Home Office judgment to Malik Riaz and his son

Defending the right to access Freedom of Information (FOI)

ILP represented an investigative journalist seeking information on the alleged trafficking of human blood samples from Sierra Leone to the UK by corporations, without the consent of patients.

Our case formed part of a successful joint challenge at the UK's FOI Tribunal - one of the most important in recent years - setting new legal precedent on the territorial scope of the UK's FOI laws which is binding on future UK FOI cases. The success of this legal challenge guarantees the rights of non-UK citizens to make FOI requests. It also overturns a potentially damaging decision by the lower tribunal that would have enabled companies to operate abroad on behalf of the British government without the equivalent level of scrutiny and accountability that they have to provide to UK citizens.

This judgment helps to ensure the FOI rights of those who have been seriously affected by the actions of the British government and its contractors are able to access information on an equal basis as UK citizens, enabling them to contest the decisions of powerful actors when they have acted unlawfully.

ILP's lawyers also successfully gained judicial approval and precedent for the journalist to join the proceedings via video link from Ethiopia where previously the FOI Tribunal had insisted that parties travel to the court in person - sometimes at very great expense.







ILP's case was joined with other FOI challenges including Wikileaks, successfully setting a new legal precedent to include rights of access for non-UK citizens.

Community Legal Empowerment

Situation

Throughout 2021 and beyond, ILP has supported communities across Zambia, Zimbabwe and Kenya with legal training on their land and human rights, including registering land holdings to reduce land theft by corrupt actors.

In Kenya, our support has benefited three Maasai villages which are the focus of geothermal development by private corporations supported by the government.

This geothermal development has led to conflict when community members have been forcibly evicted from their homes without sufficient or any compensation and subjected to arbitrary arrest. Unsafe construction techniques have led to death and injury, as well as pollution of local land, water and air.

The communities were keenly aware that their lack of knowledge of their legal rights and the investors' responsibilities was hindering their ability to resolve conflict, negotiate on more equal terms and demand compliance with environmental, governance and land registration laws.

"Our community has suffered unlawful evictions, arrests, pollution and deaths from companies expanding into our villages.

ILP's trainings and support have given me hope for the future."

Elder,
Maasai Community
Olkaria, Kenya

ILP's Actions

ILP's land lawyers provided a bespoke series of workshops reaching 1,050 community members through direct training and public forums.

When the COVID pandemic prevented physical gatherings we took to the airways with call-in discussions on land rights hosted on Mayian FM in Maa language. The radio shows reached an audience of 245,000 listeners across rural areas and due to popular demand ILP's lawyers were asked to host more radio call- ins.



Mayian FM Reporter, Enkakenva e Mayian, presenting ILP's radio call in programmes.

Impacts

Our evaluations demonstrated that women in particular benefitted from the change in format, and often drove the radio discussions; whereas in more formal settings, discussions are often led by (male) community elders. Women are also disproportionately affected by evictions and by lack of legal title to land.

As a result the communities say they have become more able to defend themselves. Specific actions taken by the community include:

- Filing a legal challenge to the Kenya Land Commission.
- Successfully annulling a planned eviction.
- Initiating a case with the African Commission on Human and Peoples' Rights seeking recognition as rightful owners of the land.
- Negotiate with a company to cover very deep trenches that had been a fatal risk to children and livestock.
- Persuading companies to hold grievance forums with local communities.



Tax Reform and Illicit Financial Flows

Situation	ILP's Actions	Impacts
Preventing tax authorities in Kazakhstan silencing civil society	ILP provided support to a Nur-Sultan based fiscal reform NGO whose senior managers were arrested by Kazakh tax authorities. Authorities were threatening to fine our client and other governance NGOs by taking an extreme interpretation of newly introduced obligations on reporting foreign funding.	ILP's lawyers supported the civil society leaders through their arrest and trial, leading to the charges, fines and court action being dropped. We subsequently supported the affected NGOs to draft an amended reporting obligation to prevent future harassment and abuse of legislation against civil society.



A tax inspectorate office in Almaty.

Situation	ILP's Actions	Impacts
Promoting Transparent, Accountable & Inclusive Tax Reform	ILP's lawyers analysed the position of People with Disabilities (PWD) and marginalised sections of the population in Kenya's tax legislation, providing recommendations on how fiscal policies can eliminate features of their tax systems that are discriminatory, while promoting more inclusive and equitable taxation across the population.	• ILP's lawyers assisted the National Taxpayers Association (NTA) to conduct a comparative study on tax legislation concerning PWDs between Kenya, South Africa, Tanzania, Ghana, Uganda, Ivory Coast, Rwanda, Ethiopia, United Kingdom (UK), United States of America (USA) and Canada. • The study highlighted the following tax measures that were relevant to PWDs and could be incorporated in Kenya: income tax exemptions and reliefs; income tax deductions and credits; Value-Added Tax (VAT) and other consumption tax incentives; and Disability-related service. • The comparative study aided the civil society to prepare a report on taxation of PWDs in Kenya which provided recommendations on how Kenya could apply best practices in tax legislation and fiscal reforms to achieve economic and social justice for persons with disabilities.





One million Kenyans live with a disability.

Environment | Using Strategic Litigation to Protect Habitats and Communities

Situation

Key to global conservation efforts, Bugoma's 41,000 hectares of ancient woodland are sanctuary to more than 34 species of mammals, nine threatened species, 550 highly-endangered chimpanzees, and hundreds of rare bird and tree species. It is the largest remaining block of natural tropical forest along the Albertine rift valley, playing an essential role in preserving wildlife migratory corridors. Under the 1998 Land Act, forest reserves like Bugoma are held in trust for the "common good of the citizens of Uganda" and may not be leased out or sold by the government.

Despite Bugoma's status as a nature reserve, Ugandan authorities made a series of unexpected and seemingly unlawful approvals authorising sugarcane cultivation by a corporation which has close connections to the ruling party. ILP's lawyers are working hard to stop the company in its tracks.

ILP's Actions

Our lawyers filed a claim with the East African Court of Justice for an emergency injunction to prevent the rapid deforestation in Bugoma, listed as one of the world's key biodiversity sites, and the last known home of Mangabey primates and Nahan's Partridge.



Impacts

This case is ongoing. Our legal strategy in supporting civil society organisations to file a claim and participate in a regional tribunal tested/is testing the tribunal's ability to decide on environmental issues without the political influence that can hamper domestic court cases.

The impact of the tribunal's decision will ensure that the State takes an active role in stopping the continued clearing of the forest and prevent further deforestation of the Bugoma Forest Reserve. It will also influence how the State will interpret and apply its environmental laws and policies, particularly on forest boundary allocation and forest management.







Sugar corporations are involved in the illegal eviction of communities and deforestation of forests across Africa

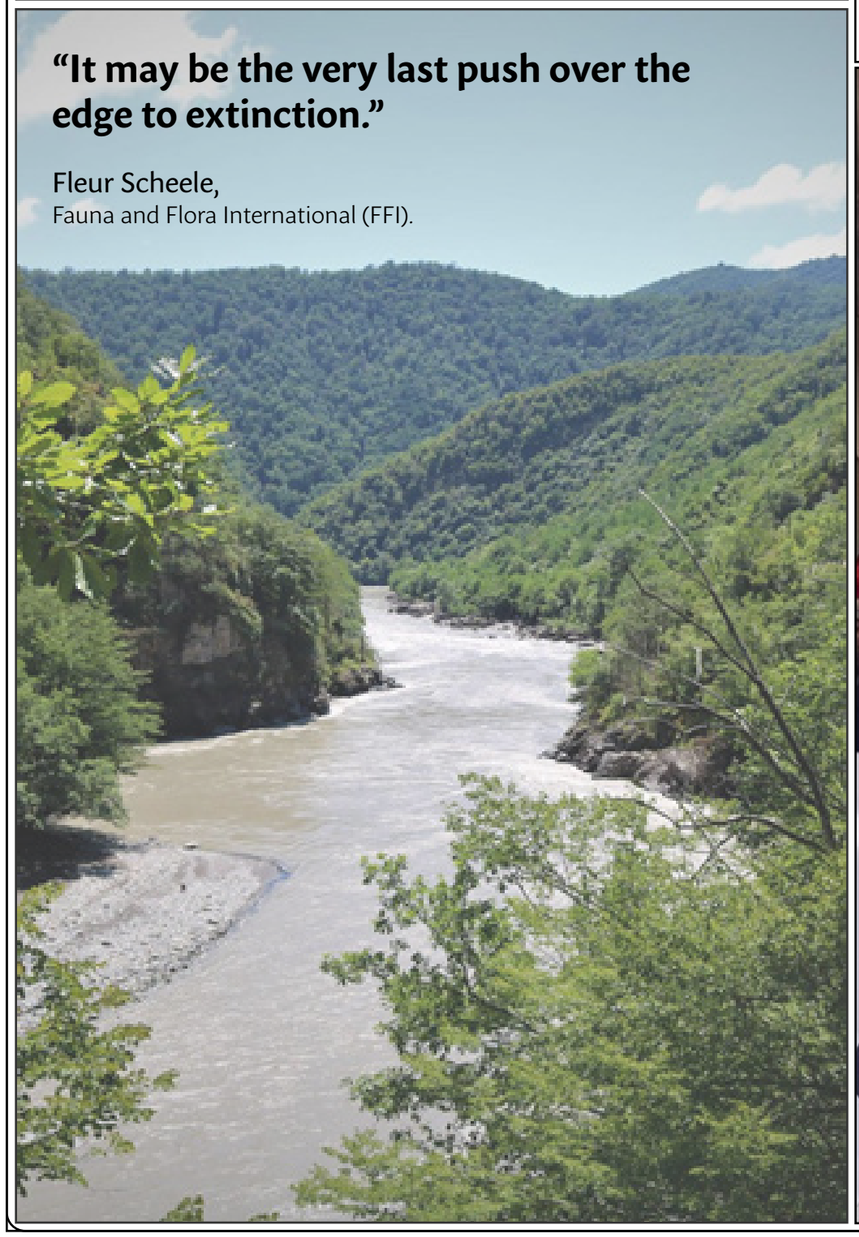
Situation

ILP supported communities to resist threats to freshwater habitats, some of the most threatened on Earth. In the Republic of Georgia, the Rioni is one of only two rivers in the Black Sea region that are home to sturgeon, an ancient family of migratory fish that have been eliminated from most of their habitat across Eurasia and North America.

The construction of a hydropower project threatened to wipe out five of the river's other critically endangered sub-species.

"It may be the very last push over the edge to extinction."

Fleur Scheele,
Fauna and Flora International (FFI).



ILP's Actions

To protect these freshwater ecosystems, ILP's lawyers helped environmentalists and representatives of local communities to review the agreements signed between the investors and the government and where they violated EU environmental obligations.

Impacts

A month later, amidst significant media scrutiny and popular protests, investors pulled out of mediation talks and terminated the construction plans. The plans also threatened hundreds of local villagers who would have had to be relocated.

"I welcome this new kind of mobilisation of people of Georgia against a backward and destructive economic model."

Heidi Hautala,
Vice President of the European Parliament



Situation	ILP's Actions	Impacts
We work with our partners to halt the corrupt networks that support illegal animal trade. Indonesia, one of the world's most 'megadiverse' countries, is home to the largest remaining tropical rainforest, peatlands and mangrove forests and is a focal point for illicit wildlife trade.	ILP's lawyers partnered with local community groups including Yayasan Planet Indonesia and local law enforcement networks to strengthen Indonesia's enforcement regime.	By monitoring enforcement crime tribunals and analysing patterns of enforcement success for all types of conservation crimes - wildlife, timber, marine and natural resources - we were able to support our in-country partners to better map illicit networks, strengthen their working relationship with Indonesia's government ministries and enforcement agencies and make technical recommendations on how to prioritise resources, improve prosecutor training, levels of enforcement and legislation to reduce illegal wildlife trafficking.

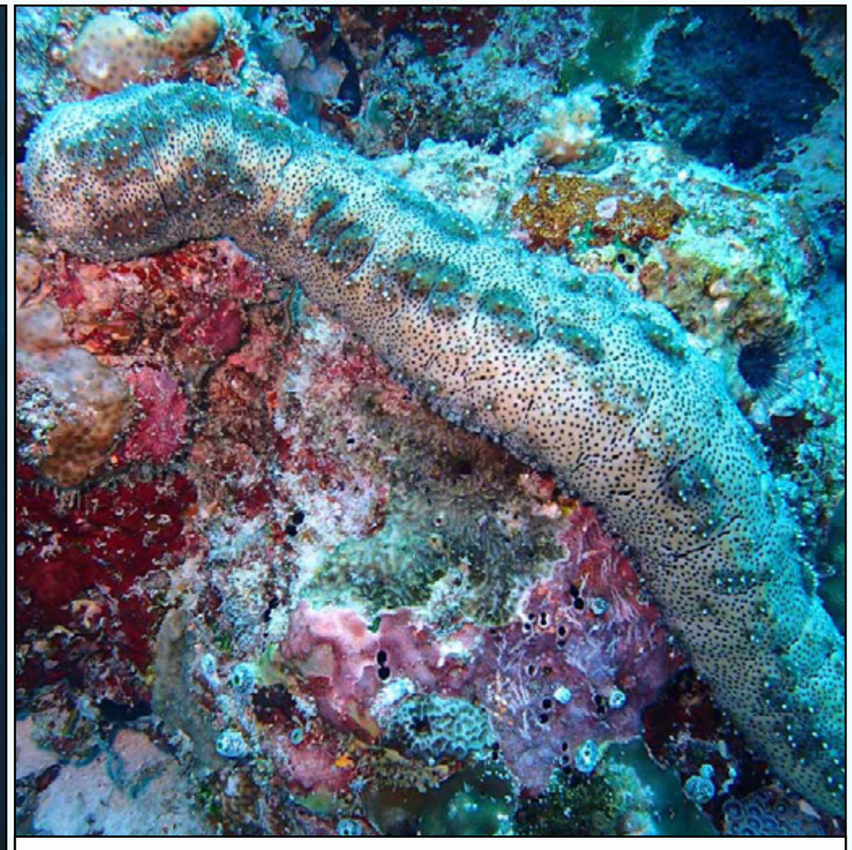
Orangutans are only found in the rainforests of Indonesia and Malaysia.



Situation	ILP's Actions	Impacts
Supporting Enforcement of Illicit Wildlife Trading ILP's lawyers partner with local environmental NGOs to analyse legislation and enforcement issues to better implement international conventions such as CITES (the Convention on International Trade in Endangered Species).	In Tanzania, ILP's lawyer supported environmental NGOs by identifying discrepancies in fishing legislation that provided a loophole to fishermen and criminal networks to label the harvesting of threatened marine life as legal. Shark fins and sea cucumbers are highly prized commodities on the Asian market. As a result of this loophole, more than 300 shark and ray species and fifteen sea cucumber species are threatened with extinction.	ILP's work included a review of how to ready Tanzanian legislation to better implement CITES, enforce fishing violations and what action Tanzania needed to take as a priority to conserve these marine species.







Shark fins and sea cucumbers are highly prized commodities on the Asian market

Situation

After Covid-19 was detected in Wuhan province, the epidemic spread rapidly.

A number of respected studies point to the virus originating from wet market trading in wild animals for consumption.

China's National People's Congress reacted by immediately placing a temporary ban on the consumption of terrestrial wild animals, signalling that it would enact deeper legislative changes to manage wildlife supply chain risks that contribute to the transmission of zoonotic diseases.

ILP's Actions

Chinese conservation groups contacted by China's National Forestry & Grassland Administration asked ILP lawyers to provide ongoing expert technical advice for the next two years on how the country could benefit from better regulation and management of wild animal trade and consumption.

Our partners in civil society and government were concerned that this is not the first time that China has tried to close loopholes: civets and snakes were banned after the SARS epidemic, but the use of wild animal parts, such as Pangolin scales, in traditional medicine is a deeply held practice among many parts of Chinese society.

Impacts

ILP's volunteers helped to identify which equivalent countries have similar societal beliefs and successfully introduced legal tools to change cultural attitudes towards the consumption of wild and endangered animals, reducing zoonotic threats. This information was shared with civil society and government officials as part of a two-year support programme.



Markets trading in wild and bush meat contribute to the spread of diseases.

Pangolins are the most trafficked mammals in the world.



Testimonials

Testimonials From Our Funders

‘ILP’s model of working with civil society is more likely to produce behaviour change outcomes and longer-term results more quickly.’

A 2022 Independent Impact Evaluation contracted by ROLE UK

“At the Joffe Trust we are delighted to support the International Lawyers Project. We’ve been so impressed by how they mobilised lawyers to work on issues like advising southern governments on high profile tax cases, redressing the balance of power in relation to corporate interests.”

Alex Jacobs, Joffe Trust Director

“ Their pro bono legal assistance to civil society organisations is an important tool in encouraging greater action by UK regulatory and enforcement agencies to hold UK corporations operating internationally to account.”

Katharine Knox, JRCT Programme Manager

Testimonials from Our Partner Clients

“The impact ILP helps us and our in-country chapters achieve is incredible - they help us to pick the right cases, actively convene the right legal teams, and are deeply networked both within international civil society and with legal specialists around the world.”

Kush Amin, Transparency International

“ILP is a complete gem - well networked and very efficient. We’ve got access to the highest calibre of legal support through ILP which we couldn’t have dreamed of getting otherwise as a small charity campaigning for better governance. It’s made a profound difference to our work and effectiveness.”

Dr Susan Hawley, Executive Director, Spotlight on Corruption

“ It has been a great pleasure working with ILP on the emergency mobilisation campaign to stop a repeal of the Kenyan Forest and Conservational Management Act. A very dedicated team indeed. We remain grateful for ILP’s support.”

Jabes Okumu, *Programmes Manager*, East African Wild Life Society

“ILP’s wealth of experience and turnaround time impressed us. ILP provided our NGO with well researched analysis and legal recommendations on the Kenya Finance Bill 2020 that strengthened our submissions to the National Assembly which were eventually taken into consideration by the Parliament of Kenya. Our credibility as a civil society organization in Kenya is strengthened because of ILP’s support and interventions, we could not be happier! Thanks ILP.”

Fransiscah Marabu, National Taxpayers Association-Kenya

“Thank you ILP for the vulnerable witness and advocacy training conducted at the Lagos State Ministry of Justice Nigeria. As a participant in the interactive training sessions, my professional skills have been polished to meet up with modern and international standards. I look forward to learning more from your wealth of knowledge on our next course.”

Omowunmi Bajulaiye-bishi, Prosecutor, Lagos Ministry for Justice

Some of our Client Partners

TRANSPARENCY INTERNATIONAL
the global coalition against corruption

PUBLISH WHAT YOU PAY

CHRR

The University Of Sheffield.

IVORARY
INTEGRITY FOR DEVELOPMENT

FACTCOALITION
Financial Accountability & Corporate Transparency

Open Ownership

IMANI
Center for Policy & Education

UN Tax Committee

ECONEWS AFRICA

FMO

resource matters

KADUNA STATE GOVERNMENT

Friends of the Earth International

PACJA
PANAFRICAN CLIMATE JUSTICE ALLIANCE

GH2 Green Hydrogen Organisation

Entrepreneurial Development Bank

CENTRE FOR ENERGY GOVERNANCE
C.E.G

OXFAM

CENTER FOR CLIMATE CRIME ANALYSIS

Z L A
'Land is Life'

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ICIJ INTERNATIONAL CONSORTIUM of INVESTIGATIVE JOURNALISTS

UNIVERSITY OF NAIROBI

GLOBAL REPORTERS

CIVIL SOCIETY UNCAC Coalition

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TAX JUSTICE NETWORK AFRICA

Finance Uncovered

LRA
LIBERIA REVENUE AUTHORITY

SOMO

Emmanuel Freudenthal
Freelance investigative journalist

UK Anti-Corruption Coalition

/ AFRICAN / ARGUMENTS

UBC

Kenya School of Revenue Administration

Luminate

CUTS International

TRAFFIC

JUSTICE FOR MYANMAR

DAWN

ONE

SWI Shadow World Investigations

Reference and administrative details

Trustees

Anthony Inglese CB (Chair, retired 13 October 2021)
Bronwen Manby (Chair, appointed 13 October 2021)
Nicola Dodero
Susan Hazledine
Phillipa McKenzie
Timothy James Soutar
Richard Francis Tapp
Hannah Ambrose
Jonathan Fisher QC

Registered Office
Exchange House, 12 Primrose Street, London EC2A 2EG, United Kingdom

Charity Number
1114502

Company Number
05581685

Independent Auditor
Romero Tayong FCCA

Trustees' Report
(including Directors' Report) for the year ended 31 December 2021

The Trustees, who are also directors for the purposes of company law, present their report along with the financial statements of the International Lawyers Project "ILP" ("the Charity") for the year ended 31 December 2021 in compliance with statutory requirements (Companies Act 2006), the company's governing document, the provisions of the applicable financial reporting standards (Financial Reporting Standard 102, applicable in the UK and Republic of Ireland, and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102).

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' exemption. Accordingly, the Trustees have elected to take advantage of the exemption from preparing a strategic report.

Accounting reference date
The accounting reference date is 31 December.

Structure, governance and management

The Charity is a private company limited by guarantee incorporated on 3 October 2005 and is a registered charity (registered on 2 June 2006, registration number 1114502).

The Trustees met on four occasions during the financial year, to provide strategic guidance, review expenditure, approve budgets and review progress in implementing programmes. The day-to-day operations, administration and financial management were delegated to the Executive Director.

In February 2021, Eva van der Merwe, ILP's Programme Director, was appointed as the new Executive Director of ILP, after a competitive public recruitment process.

From Q3-Q4 2021, the Charity made five new staff hires, three of whom are senior management. In addition to an Anti-Corruption Sanctions Legal officer. The Charity hired two part-time consultants to support fundraising. The team is supported by 3-4 part-time legal fellows at any one time, as well as a part-time finance manager.

The procedure for appointing Trustees and their terms of office are set out in ILP's Articles of Association. The power to appoint new Trustees rests with the Members on a majority basis. On appointment, the decision-making process is explained to the new Trustees by the Executive Director and one of the existing Trustees who also provide an overview of the administrative procedures employed by the Charity. This entails an overview of Articles of Incorporation, a review of the previous board minutes and strategy, a Conflict of Interest declaration, and a discussion about key priorities. The Trustee is also encouraged to meet with the whole team.

Accounting reference date

ILP is grateful to the following donors for their generous support of the Charity's work:

Open Society Foundation
Luminate
Environmental Funders Network
Joseph Rowntree Charitable Trust (Power and Accountability Programme)
The Indigo Trust
Joffe Charitable Trust
UKAid Small Charities Challenge Fund (UK government)
ROLE UK
Polden-Puckham Charitable Foundation
Thirty Percy Foundation
Akin Gump Strauss Hauer & Feld LLP
Allen & Overy LLP Global Grants Programme
Ashurst LLP
Herbert Smith Freehills LLP
Hogan Lovells LLP
Reynolds Porter Chamberlain LLP
Ropes & Gray LLP
Shearman & Sterling LLP
Simmons & Simmons LLP
Bryan Cave Leighton Paisner LLP

Financial review

Income for the year from donations and investments was £259,229 (2020: £256,875). Expenditure was £ 259,053 (2020: £238,538), Income was principally spent on staff salaries as well as charitable activities, cost of raising funds and administration costs of the Charity. Further details can be found in the statement of financial activities on page 23.

Reserves

Total reserves as of 31st December 2021 are £ 200,917 (2020: £200,741) of which £4,913 (2020: £33,106) is restricted and £196,004 (2020: £167,635) is unrestricted.

Restricted reserves reflect the unspent balance of any funds which are tied to a particular purpose specified by the donor.

Unrestricted reserves are not restricted or designed for any specific purpose.

The policy on reserves is to hold an amount to reflect variances around cash flow, income security and meet on-going liabilities given that funding may come at any time of the year. The Trustees have resolved that the Charity should seek to hold unrestricted reserves of at least £100,000 for its long-term sustainability and to ensure we continue to serve our clients and other beneficiaries.

Future Plans

A 9-year term limit was approved by the board in Q1 2022 and two trustees will retire in 2022. A 2021 board audit identified a need for greater board expertise in tax justice and environmental law in the regions in which we are most active as a charity, predominantly sub-Saharan Africa. These roles are being advertised internationally and new trustees will be appointed to replace them.

The Charity is in the process of implementing a Fundraising Strategy (approved in Q4 2021) to diversify our funding base with a particular emphasis on increasing multi-year, unrestricted donor giving to ensure greater financial stability over the medium to long term and allow for investment in overheads, marketing and staffing. The Charity plans to approve two new policies on Financial Delegation of Authority and Maternity/Paternity Leave in 2022. The Pegasus spyware scandal highlighted how vulnerable anti-corruption activists and lawyers are to illegal spyware. To minimise the exposure of our staff and clients to cyber risk, we undertook a review and top up training with an IT security consultant. The Charity will also update and redesign its website and external marketing material for donors.

While COVID-19 travel restrictions are drawing to a close in many parts of the world, the Charity plans to continue with a hybrid capacity building model, with training conducted virtually where possible, to save costs and reduce carbon emissions. In some instances remote training can be a better option, particularly for participants located in high kidnap risk areas, spread widely across rural areas, where travel is difficult or those on a programme of monthly mentoring. Very often participants continue to prefer the experience of in-person, live training and exchanges, where possible we will try to accommodate those wishes and review on a case-by-case basis what is most useful for the client.

Risk Management

The Trustees are aware of their responsibility to identify, consider and manage material financial and non-financial risk facing the charitable company. They have considered and put into place systems and procedures to manage such risks and are continuing to develop the Charity's risk management strategy and procedures.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. This is achieved by:

- Regular consideration of financial results, variances from budgets, and non-financial indicators;
- Delegation of authority and segregation of duties; and
- Identification and management of risks including through the development of a risk register.

As well as the financial control systems, the Trustees review and monitor the activities of the Charity throughout the year.

Principal risks identified relate primarily to fundraising and assurance of programme quality, as well as operational risks such as safety of volunteers and staff.

In relation to funding risks, in Q4 2021 the Charity's board approved the implementation of a Phase II fundraising strategy to diversify its donor base and in particular its multi-year funding partners with the help of two experienced, part-time fundraising consultants.

The Charity's principal costs are staff costs to deliver our programmes. We rely on extremely skilled lawyers, experienced in their thematic areas and experts in their own right, to lead our client support and ensure they receive the best legal advice.

Safety of volunteers and staff is addressed through careful review of those countries in which work is physically undertaken, advice to volunteers and support when in-country. This risk, however, has been reduced because of travel restrictions or no travel policies adopted by countries worldwide in 2021.

Going Concern

The Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future (and certainly for 12 months from the date of signing). Thus, they have adopted the going concern basis in preparing the financial statements.

The Trustees note the ongoing COVID-19 pandemic has made it more difficult to plan in the short term, however, thanks to a number of reliable core donors the Trustees continue to have a reasonable expectation that the Charity can continue for at least the next 12 months. Income received to end of March 2022 (£127,347) is on target with the 2022 budget. The Charity, therefore, is satisfied that it has sufficient cash and reserves to support the going concern assumption. Cash held at 31 March 2022 was well in excess of reserves (£226,659).

Statement of Trustees' responsibilities

The trustees (who are also directors of International Lawyers Project for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and accounting standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- State whether applicable UK Accounting Standards have been followed; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.
- The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.
- In so far as the trustees are aware:
- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report was approved by the Board on

and signed on its behalf, by:

On behalf of the board

Dr. Bronwen Manby
Chair of the Board of Trustees

Independent examiner's report to the Trustees of International Lawyers Project

I report on the financial statements of International Lawyers Project for the year ended 31 December 2021.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) or under Regulation 10(1)(a) to (c) of the Charities Accounts (Scotland) Regulations 2006 (the 2006 Regulations) and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of the Association of Certified Chartered Accountants.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act and under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act);
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission and is in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:
(1) which gives me reasonable cause to believe that in any material respect the requirements:
to keep accounting records in accordance with section 130 of the 2011 Act and section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations and
to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act and section 44(1)(b) of the 2005 Act and Regulation 8 of the 2006 Accounts Regulations have not been met; or
(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Romero Tayong FCCA
Membership No: 0922393
Reading, United Kingdom

Financial Services

Statement of Financial activities (Incorporating the Income and Expenditure Accounts)
31 December 2021

	Notes		2021 Unrestricted Fund £	2021 Restricted Funds £	2021 Total £	2020 Unrestricted Fund £	2020 Restricted Funds £	2020 Total £
Incoming Resources								
Donations and legacies		3	218,352	40,856	259,208	192,496	64,106	256,602
Investment income and interest			21	_	21	273	_	273
Total income			**218,373**	**40,856**	**259,229**	**192,769**	**64,106**	**256,875**
Expenditure								
Cost of raising funds		4	(38,169)	(13,548)	(51,717)	(36,282)	_	(36,282)
Expenditure on Charitable activities		5	(151,835)	(55,501)	(207,336)	(147,776)	(54,480)	(202,256)
Charitable activities			_	_	_	_	_	
Total Expenditure			(190,004)	(69.049)	(259,053)	(184,058)	(54,480)	(238,538)
Net income/ (expenditure)	for the year		**28,369**	**(28,193)**	**176**	**8,711**	**9,626**	**18,337**
Funds brought Forward	12		**167,635**	**33,106**	**200,741**	**143,821**	**38,583**	**182,404**
Transfer between funds					_	15,103	(15,103)	_
Funds Carried Forward			**196,004**	**4,913**	**200,917**	**167,635**	**33,106**	**200,741**

All amounts relate to continuing activities and there has been no change in the nature of the Charity's activities in the year.

All recognised gains and losses are included in the statement of financial activities.

The notes on pages 46 to 56 form part of these financial statements.

Balance Sheet			
		2021	2020
	Notes	£	£
Fixed Assets Tangible Assets	**8**	–	–
Intangible Assets	**8**	–	–
		–	–
Current Assets Other debtors & prepayments	**9**	8,796	3,085
Cash at bank and in hand		201,726	220,012
		210,522	**223,097**
Creditors	**10**		
Amounts falling due within one year		(9,606)	(22,356)
Net Current Assets		**200,917**	**200,741**
Total Assets Less Current			
Liabilities		**200,917**	**200,741**
Accumulated Funds Unrestricted funds	**12**	196,004	167,635
Restricted Funds	**11**	4,913	33,106
		200,917	**200,741**

For the year ended 31 December 2021 the Charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The financial statements have been prepared in accordance with the provisions applicable to companies' subject to the small companies' regime.

The members have not required the Charity to obtain an audit of its financial statements for the period in question in accordance with section 476 of the Companies Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

Signed on behalf of the Board of Trustees by and authorised for issue on

5th September

Dr Bronwen Manby

Statement of Cash Flows		
	2021	2020
Surplus (deficit) from operating activities	£ 176	£ 18,337
Fixed assets written Off	0	1,057
Depreciation	0	1,055
Interest Receivable	(21)	(273)
Decrease in receivables	(5,711)	2,515
Increase in payables	(12,750)	15,551
Net Cash Generated from operating activities	**(18,306)**	**38,242**
Investing Activities		
Interest Received	21	273
Net Cash inflow and increase in cash	**273**	**273**
Cash and cash equivalents at beginning of year	220,012	181,497
Cash and cash equivalents at end of year	**201,726**	**220,012**
Analysis of cash and cash equivalent Cash in hand and at bank	201,726	220,012
Total cash and cash equivalent	**201,726**	**220,012**

All cash is cash only and no cash equivalents are held

Notes forming part of the financial statements for the year ended 31 December 2021

1. Accounting policies
Basis of accounting

These financial statements have been prepared under the historical cost convention, and in accordance with applicable United Kingdom accounting standards and in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities (SORP 2020) and the Companies Act 2006.

The functional currency of ILP is considered to be pounds sterling because that is the currency of the primary economic environment in which the Company operates. ILP constitutes a public benefit entity as defined by FRS 102.

Going concern

These accounts are prepared on the going concern basis. The Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future.

Income

Donations including donations, gifts and legacies are recognised where there is entitlement, the amount can be measured with sufficient reliability, and receipt is probable.

All income is accounted for on an accruals basis. Accrued income represents money owed for project undertaken and/or expenditure already incurred in 2021.

Expenditure

Expenditure is accounted for on an accruals basis.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The Trustees currently have no designated funds.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes.

Costs of raising funds

The costs of raising funds consist of fundraising costs relating to Project staff time and office overheads.

Accounting policies (continued)

Allocation of overhead and support costs

Overhead and support costs have been allocated to charitable activities and fundraising. The allocation of overhead and support costs is analysed in note 5.

Governance costs comprise all costs involving public accountability of the charitable company and its compliance with regulation and good practice and are included within support costs.

Fixed Assets

Furniture is depreciated straight line over 10 years. IT equipment is depreciated straight line over 5 years. Intangible assets are depreciated over 4 years. Only assets of value over £500 are capitalised. All assets were fully depreciated in 2020.

Company status

The Charity is a company limited by guarantee. The members of the company are the Members named on page 2. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the Charity.

Statement of cash flows

Following the implementation of FRS 102, a statement of cash flows has been incorporated within the financial statements of ILP for the year ended 31 December 2021 on page 25.

Financial instruments

Financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument.

Financial assets are derecognised when and only when (a) the contractual right to the cash flows from the financial asset expire or are settled, (b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or (c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions and are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment. Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Pensions

ILP operates a UK defined contribution scheme. The cost of pensions is allocated to restricted and unrestricted funds spent on projects as part of direct costs in proportion to the work undertaken and time spent by staff on projects funded either by restricted and unrestricted funds. The balance is allocated either to support costs or fundraising costs.

Critical accounting judgments and key sources of estimation uncertainty

In the application of the Group's accounting policies, which are described in note 1, the Trustees are required to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the periodof the revision and future periods if the revision affects both current and future periods.

There are no critical accounting judgments or key sources of estimation uncertainty at the reporting date.

2. Staff costs

The Trustees did not receive any emoluments or reimbursed expenses from the Charity. One employee in the current and prior periods had emoluments in excess of £60,000.

(2020: none)

	2021 £	2020 £
UK Wages and Salaries	106,680	130,561
UK Social Security Costs	7,588	10,170
UK Pension Costs	4,452	5,982
Total UK Staff Costs	**118,720**	**146,713**

The average number of UK based employees employed by the charity during the year Full Time Equivalent (FTE) was:

		2021 **No.**	2020 **No.**
	Executive Director	0.92	0.00
	Programme Director	0.38	1.70
	Programme Officer	1.08	1.70
		2.38	**3.00**

3.	**Donations**	**2021**	**2020**
		£	**£**
	Unrestricted funds		
	Donations in Kind (Office)	30,000	30,315
	Voluntary Donations Note 14	188,352	162,181
	Restricted funds Voluntary Donations	40.856	64,106
	Total Donations	**259.208**	**256,602**

Unrestricted Donations consists of a gift of office space to the value of £30,000 (2020: £30,000) by Herbert Smith Freehills LLP.

4. Cost of raising funds	**2021 £**	**2021 £**
Fundraising costs: 15% of Programme Officers, £13,777 (2020: 20%: £29,343), payments to external fundraiser £31,425 (2020:0) and £6.515, being 20% of overheads (2020: £6.939).	51,717	36,282

5. Total Expenditure

	2021	2021	2021	2021	2020	2020	2020	2020
	Direct Project Cost	Staff Cost	Other Cost	Total	Direct Project Cost	Staff Cost	Other Cost	Total
	£	£	£	**£**	£	£	£	**£**
Restricted Funds								
Charitable activities								
DFID	15,833	9.903	407	**26,143**	18,416	3,868	415	**22,699**
Joffe 2020 - 2021	0	–	13,548	**13,548**	315	–	15,912	**16,227**
OSF/REDRESS	0	8,796	–	**8,796**	–	–	–	–
TRAFFIC	–	2,160	–	**2,160**	–	–	–	–
Clifford Chance	–	8,996	–	**8,996**	–	–	–	–
Role UK	1,510	4,827	219	**6,556**	4,616	8,222	116	**12,954**
Transparency International	–	2,850	–	**2,850**	–	2,600	–	**2,600**
Total for Restricted Funds	**17,344**	**37,532**	**14,174**	**69,049**	**23,347**	**14,690**	**16,443**	**54,480**
Unrestricted Funds	–	90,750	61,085	**151,835**	–	102,680	45,096	**147,776**
Expenditure on Charitable Activities	**17,344**	**128,281**	**75,259**	**220,884**	**23,347**	**117,370**	**61,539**	**202,256**
Cost of raising funds	–	38,169	–	**38,169**	–	29,343	6,939	36,282
Total Expenditure	**17,344**	**166,450**	**75,259**	**259,053**	**23,347**	**146,713**	**68,478**	**238,538**

6. Governance Costs

	2021	2020
	£	£
Independent Examiner's fees	300	250

7. Taxation

The company is a charity within the meaning of Paragraph 1 Schedule 6 Finance Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

	Furniture & Tangible IT Equipment £	Intangible IT Equipment £	Total (£)
Cost at 1 January 2021	3,785	397	4,182
Additions	–	–	–
Written Off	–	–	–
As at 31 December 2021	**3,785**	**397**	**4,182**
Depreciation			
As at 1 January 2021	3,785	397	4,182
Provided for the year			
Written Off	–	–	–
As at 31 December 2021	**3,785**	**397**	**4,182**
Net book value @31 December 2021	–	–	–
Net Book Value @ 31 December 2020	–	–	–

9. Other debtors

		2021	2020
		£	£
Other debtors		–	–
Prepayments		–	–
Accrued revenue		8,796	3,085
Total		**8,796**	**3,085**

All debtors are receivable within one year.

10. Creditors: amounts falling due within one year

	2021	2020
	£	£
Refund for GIZ/Liberia	–	15,103
HMRC	2,664	2,151
Pension contributions	667	2,481
Trade Creditors	5,975	1,603
Accrued Expenses	300	1,018
	9,606	**22,356**

11. Restricted funds

All income reflects sums promised and either received in 2021 or due in 2021 but attributable to 2021 work; all expenditure occurred in 2021.

	2021	2021	2021	2021	2020	2020	2020	2020
	Income	Expenditure	Fundraising	At 31 Dec	Income	Expenditure	Capital transfers	At 31 Dec
	£	£	£	£	£	£	£	£
Charitable activities								
DFID	22,733	26,143	–	3,968	30,368	22,699	–	7,378
Joffe 2020 – 2021			13,538	–	15,000	16,227	–	13,548
OSF/REDRESS	8,796	8,796	–	–	–	–	–	–
TRAFFIC	2,160	2,160	–	–	–	–	–	–
Role UK	7,167	6,556	–	945	13,228	12,954	–	334
Transparency International		2,850	–	–	5,450	2,600	–	2,850
Tanzania Law School		8,996	–		–	–	–	8,996
	40,856	**55,501**	**13,548**	**4,913**	**61,106**	**54,480**	**–**	**33,106**

12. Analysis of Net Assets between Funds

Fund balances at 31st December 2021 are represented by	Unrestricted	Restricted	Total
	£	£	£
Fixed Assets	–	–	–
Current Assets	205,609	4,913	**210,522**
Current Liabilities	(810)	(8,796)	**(9,606)**
Total Net Assets	**204,800**	**(3,883)**	**200,917**

Fund balances at 31st December 2020 are represented by

Fund balances at 31st December 2020 are represented by	Unrestricted	Restricted	Total £
Fixed Assets	–	–	–
Current Assets	174,888	48,209	**223,097**
Current Liabilities	(7,253)	(15,103)	**(22,356)**
Total Net Assets	**167,635**	**33,106**	**200,741**

13. Related Party Disclosures:

There was no related party transactions during the year.

14. Major Donors

The following organisations contributed £5,000 or more during 2021

Akin Gump LLP	**£5,000**
Allen & Overy Foundation	**£10,000**
Henry Smith Freehill LLP	**£6,000**
Hogan Lovells LLP	**£5,000**
Joseph Rowntree Foundation	**£30,000**
Luminate Foundation	**£74,795**
Polden Puckham Charity	**£20,000**
The Indigo Trust	**£15,000**
Thirty Percy Foundation	**£5000**

Photo References and Credits

Title Page ***Page One (L-R)***

The Politician Advocating for Disability Rights in Kenya
Dennitah Ghati '04SW is fighting for her country's most vulnerable citizens.
https://magazine.columbia.edu/article/politician-advocating-disability-rights-kenya

Mayian FM Reporter
Enkakenva e Mayian
https://m.facebook.com/story.php?story_fbid=2982372105152786&id=506499942740027&p=30

Church in Kenya empowers people with disabilities
https://www.oikoumene.org/sites/default/files/styles/max_1200x1200/public/newsItem/RS109806_IMG_6382-lpr.JPG?itok=9OLN4tSk

Johnny Miller, Social Inequality Photo
https://static.designboom.com/wp-content/uploads/2018/08/johnny-miller-social-inequality-unequal-scenes-designboom-600.jpg

"Climate" Alex Diaz
Field and Forest
https://unsplash.com/

An illegal gold mine near Kyebi, Ghana.
Credit: Jordie P/ Global Partnership for Sustainable Development Data

Two children sharing plants
https://images.squarespace-cdn.com/content/v1/55032857e4b0a9cec125fe9c/1580918511584-A4X4D7ZOLIPJZXXSPVPN/IMG_5076.jpg?format=2500w

Forest Patrol Group
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World Map
https://i.pinimg.com/originals/0a/cf/82/0acf82b24f824402960a62cf1f996b48.jpg

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Photo: Three Friends by Charu Chaturvedi
Unsplash.com

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Lady Justice
Luke Michael
https://unsplash.com/

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Map SVGs https://codeload.github.com/jkunimune15/Map-Projections/zip/refs/heads/master
Edited by Nicola Evans

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Two children sharing plants
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Ajay, Atul and Rajesh Gupta
https://www.google.com/imgres?imgurl=http%3A%2F%2Fprod-upp-image-read.ft.com%2F6c892ad4-7eb2-11e7-ab01-a13271d1ee9c&imgrefurl=https%3A%2F%2Fwww.ft.com%2Fcontent%2F394f4870-7df3-11e7-9108-edda0bcbc928&tbnid=OHLbPI998AhNOM&vet=12ahUKEwj-5f6v7Zv5AhULtBoKHbigCRoQMygAegUIARC8AQ..i&docid=ZGxSXv-7GGKXRUM&w=2048&h=1152&q=Ajay%2C%20Atul%20and%20Rajesh%20Gupta&ved=2ahUKEwj-5f6v7Zv5AhULtBoKHbigCRoQMygAegUIARC8AQ
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Gold mine near Kyebi, Ghana.
Credit: Jordie P/ Global Partnership for Sustainable Development Data

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Malik in court: Contempt proceedings against property tycoon Malik Riaz were initiated on June 13, 2012.
https://www.dawn.com/news/1461376

Hyde Park Residence
https://www.telegraph.co.uk/news/2019/12/03/pakistani-tycoon-hands-50m-london-house-140m-accounts-record/

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Suspected Ebola patient and healthcare professionals
https://www.telegraph.co.uk/global-health/science-and-disease/ebolas-lost-blood-row-samples-flown-africa-big-pharma-set-cash/
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https://www.hrw.org/sites/default/files/styles/embed_xxl/public/media_2022/01/202201eme_Guantanamo_cuba_main.jpg?itok=WQFH4PFx

Julian Assange holds a copy of The Guardian newspaper, which benefited from his Wikileaks revelations, in 2010 (Photo: Peter Macdiarmid/Getty Images)
https://www.dailymaverick.co.za/wp-content/uploads/RNT-Assange-inset-1.jpg

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Mayian FM Reporter
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https://m.facebook.com/story.php?story_fbid=2982372105152786&id=506499942740027&p=30

Geothermal Expansion in Kenya Prompts Land Conflict With Maasai
www.newsecuritybeat.org/wp content/uploads/2015/11/kenya-geothermal.jpg

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A tax inspectorate office in Almaty. (Photo: KIBHR)

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www.newsecuritybeat.org/wp content/uploads/2015/11/kenya-geothermal.jpg

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Bugoma Forest: Destroyed
https://image.chitra.live/api/v1/wps/e30f6e9/30485926-e92e-45ca-86cf-471b66fb6ed3/2/Bugoma-forest-destroyed-2960x1664.jpg

Women's' March, demonstrating against the destruction of Bugoma Forest
https://image.chitra.live/api/v1/wps/e2cf1f5/e2d7ce8b-d091-4ecf-949b-50140ca248df/3/Women-demostraing-near-Bugoma-forest-protesting-the-destruction-of-the-forest-fotr-sugar-cane-growing-by-Hoima-sugar-1-720x480.jpg

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https://rebellion.global/assets/uploads/13-10-21-cop-georgia-image1.png

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https://bankwatch.org/wp-content/uploads/2017/06/nenskra-hydropower-project.jpg

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Ahmed Hoodh
https://unsplash.com/

Photo of a shark
Adrian Smith
https://unsplash.com/photos/vL5zZsZ17fc

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Staff at Rescue Centre with two pangolins
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Pangolin and a small civet https://natureconservancy-h.assetsadobe.com/is/image/content/dam/tnc/nature/en/photos/BabyPangolin.jpg
https://en.wikipedia.org/wiki/Small_Indian_civet

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Icons and Illustrations

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Illustrations: https://undraw.co | Copyright 2022 Katerina Limpitsouni
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World by Guilherme Furtado from Noun Project ***colours edited by Nicola Evans***

Twitter Icon: https://about.twitter.com/en/who-we-are/brand-toolkit

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International Lawyers Project

www.internationallawyersproject.org

@project_lawyers

INTERNATIONAL LAWYERS PROJECT

England & Wales - Charity number 1114502

Accounts

International Lawyers Project
(formerly International Senior Lawyers Project – UK)

Company Reg No: 05581685

A charitable company limited by guarantee

Charity Reg No: 1114502

Unaudited Report and Financial Statements
Year Ended 31 December 2020

International Lawyers Project
(formerly International Senior Lawyers Project - UK)

Annual reports and Accounts for the year ended 31 December 2020

Report and financial statements 2020

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International Lawyers Project
(formerly International Senior Lawyers Project - UK)

Annual reports and Accounts for the year ended 31 December 2020

Reference and administrative details

Trustees (and Directors)

Anthony Inglese CB (Chairman, retired and reappointed on 14 April 2021)
Nicola Dodero (retired and reappointed on 14 April 2021)
Susan Hazledine (appointed 22 April 2020)*
Phillipa McKenzie (retired and reappointed on 14 April 2021)
Bronwen Manby (retired and reappointed on 22 April 2020)
Tunde Ogowewo (resigned 22 April 2020)
Timothy James Soutar (retired and reappointed on 22 April 2020)
Nicholas Cheffings (retired 14 October 2020)
Richard Francis Tapp (retired and reappointed on 22 April 2020)
Hannah Ambrose (appointed 22 April 2020)
Jonathan Fisher QC (appointed 16 September 2020)
Boris Dolgonos (retired 8 July 2020)

*Susan Hazledine was appointed to the Board on 1 November 2019, and started her role as trustee on this date. However, this position was recorded on the Companies House register on 22 April 2020.

Members

Executive Director (non-Trustee and non- company director)

Eva van der Merwe (from 1 February 2021)

Co-Directors (non-trustees and non-company directors)

Gabrielle Beran (from 1 November 2019; resigned 15 January 2021) Governance and Programme Manager
Jason Braganza (from 1 November 2019; resigned 15 September 2020) Director of Tax
Eva van der Merwe (from 1 November 2019 until 31 January 2021) Director of Anti-Corruption and Media Freedom

Secretary

Sisec Limited

Registered Office

Exchange House, 12 Primrose Street, London EC2A 2EG, United Kingdom

Company Number

05581685

Charity Number

1114502

Bankers

Barclays, 1 Churchill Place, London E15 5HP, United Kingdom

Independent Examiner

Deloitte LLP, 1 New Street Square, London, EC4A 3HQ, United Kingdom

International Lawyers Project
(formerly International Senior Lawyers Project - UK)

Annual reports and Accounts for the year ended 31 December 2020

Trustees' report (including Directors' Report) for the year ended 31 December 2020

The Trustees, who are also directors for the purposes of company law, present their report along with the financial statements of the International Lawyers Project "ILP" ("the Charity") for the year ended 31 December 2020. The trustees confirm that these financial statements comply with current statutory requirements (Companies Act 2006), the requirements of the company's governing document, the provisions of the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (Charities SORP (FRS 102)).

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' exemption. Accordingly, the Trustees have elected to take advantage of the exemption from preparing a strategic report.

Accounting reference date

The accounting reference date is 31 December.

Structure, governance and management

The Charity is a private company limited by guarantee incorporated on 3 October 2005 and is a registered charity (registered on 2 June 2006, registration number 1114502). The company is limited by guarantee, and the members are named above on page 2.

From 7 March 2011 until 30 June 2020 the Charity was controlled by the International Senior Lawyers Project (ISLP), and its name was International Senior Lawyers Project - UK (ISLP - UK) from 19 May 2011 to 16 June 2020. ISLP exercised its influence through its control of the composition of the Class A members and the Trustees of the Charity, where Class A members were appointed by ISLP to be part of ISLP - UK Board of Trustees. ISLP is a US-based not-for-profit organisation. ISLP - UK was at that time considered to be an affiliate of ISLP and is included in the consolidated financial statements prepared by ISLP.

Following a full trustee-led review of the implications of how best to make an effective separation from its US affiliate, the Charity separated from ISLP on 30 June 2020, having reverted to its original name of the International Lawyers Project on 17 June 2020. The separation from ISLP occurred as a result of the need to re-structure ISLP - UK and return to it the sole United Kingdom executive leadership and management structure. The separation enables the Charity to be a more dynamic, inclusive, financially independent and forward-focussed charity in delivering high-quality pro-bono legal support to our partners in low-income countries in our core areas of economic justice, including support for anti-bribery & corruption, halting illicit financial flows, tax reform, and the freedom of media to investigate and report on these issues.

Since 9 July 2020, the Charity is henceforth controlled by the Trustees as Members according to the Articles of Association.

The Trustees met on four occasions during the financial year, to provide strategic guidance, review expenditure, approve budgets and review progress in implementing programmes. The day-to-day administration and financial management were delegated to the Governance and Programme Manager.

Organisational Structure

After 14 months organised as a non-hierarchical management structure, in October 2020, following a trustee-led review of the Charity's staffing needs, it was decided that the Charity would transition to its previous hierarchical model of management overseen by a newly recruited Executive Director. After a competitive public recruitment process Eva van der Merwe, ILP's Programme Director, was appointed as Executive Director and took up this post on 1 February 2021.

Maria Cristina Mundin, an environmental lawyer qualified in the Philippines, was appointed in September to replace the Governance and Programme Manager, Gabrielle Beran, who moved to Thailand to take up a post for the Australian Government in early 2021. A recruitment process was initiated to seek a replacement Programme Director for Tax, Jason Braganza having resigned in September 2020 to become the Executive Director of an NGO in Zimbabwe. The Charity also hired two consultants

to assist with ILP's work: a Fundraising Consultant and an Africa Partnerships Manager, based in Nairobi, to manage the Charity's project in Kenya as well as support coordination with ILP's pro bono clients in the African region.

Recruitment, appointment, induction and training of Trustees

The procedure for appointing Trustees and their terms of office are set out in ILP's Articles of Association. The power to appoint new Trustees rests with the Members on a majority basis. Three Trustees, Hannah Ambrose, Susan Hazledine and Jonathan Fisher QC were appointed during the year. On appointment, the decision-making process is explained to the new Trustees by the Executive Director and one of the existing Trustees who also provide an overview of the administrative procedures employed by the Charity. This entails an overview of previous accounts, a review of board minutes and a discussion about key priorities. The Trustee is also encouraged to meet with the whole team. Ongoing training is provided as appropriate.

The Trustees of the charitable company during the year and at the date of signing on 19 July 2021 were:

Anthony Inglese CB (Chairman, retired and reappointed on 14 April 2021)
Nicola Dodero (retired and reappointed on 14 April 2021)
Susan Hazledine (appointed 22 April 2020)*
Phillipa McKenzie (retired and reappointed on 14 April 2021)
Bronwen Manby (retired and reappointed on 22 April 2020)
Tunde Ogowewo (resigned on 22 April 2020)
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Boris Dolgonos (retired 8 July 2020)

*Susan Hazledine was appointed to the Board on 1 November 2019, and started her role as trustee on this date. However, this position was recorded on the Companies House register on 22 April 2020.

Mission, Objectives and Activities

The International Lawyers Project (ILP) was founded in 2005 by a small group of highly experienced lawyers who were passionate about supporting civil society and communities in low-income countries and emerging markets, through strategic pro bono legal assistance. Over the years we have worked in over 80 countries, with a particular focus on sub-Saharan Africa and an increasing focus on Eastern Europe and other former Soviet bloc countries.

Our Mission

The International Lawyers Project provides pro bono legal assistance to civil society organisations, reformist government officials, community groups and investigative journalists to further just, accountable, and inclusive development.

Our Charitable Objectives

The objectives of the charity are set out in the Memorandum and Articles of Association.

The principal objective is to foster just and accountable development, which is sustainable, supportive of human rights, and strengthens the rule of law, by mobilising its unique network of highly skilled and experienced pro bono lawyers to advise civil society and governments. ILP assists governments, civil society organisations and other non-governmental institutions working to build legal capacity and to advance the rights and wellbeing of all. ILP volunteers include full-time practising, semi-retired and retired lawyers who bring a diversity of perspectives and linguistic skills to the legal assistance they provide on ILP projects, and come from a wide range of practice backgrounds.

Achievements and performance for the public benefit

The COVID pandemic inevitably disrupted the work of ILP during 2020. We could not conduct in-country training and no face-to-face meetings were allowed in compliance with lockdown restrictions. However, we were able to transition to remote working relatively easily, and the pandemic ultimately had no impact on caseload management. The Charity's management invested in online platforms to implement its training projects in different countries and to conduct meetings with its pro bono clients and volunteer lawyers. Coordination among staff members and management of the Charity's operations were all done online.

Our Work

Our programmes focus on anti-bribery and corruption, tax and public finance reform, media freedom and community inclusive development. We connect our partners to the highest calibre of independent pro bono legal support and expertise, enabling us to strengthen citizens' voices, accelerate sustainable solutions and create systemic change.

We operate a client-led pro bono model, extending and expertly coordinating legal support for these organisations and individuals, without which the reform impact of their work might fail to reach its full potential. We advise our client partners on the legal avenues, and the implications and risks of their work, without imposing our view. In this way, we support informed decisions about the best route to achieving their organisational goals.

Our volunteers are drawn from thousands of pro bono lawyers – both individual barristers and from law firms – who provide their time for free. In 2020 we worked with 193 legal volunteers to deliver more than 3,595 hours of pro bono legal assistance to our clients at a commercial value of £2.19 million. For every £1 we received in 2020, we were able to provide at least £11 worth of pro bono legal assistance. This demonstrates our value and effectiveness in providing emergency, tailored legal support which would otherwise be beyond the financial reach of our clients. One of ILP's primary indicators for evaluating our impact is calculating the number of pro bono hours provided and the commercial value of this support to our clients.

In addition to our case work, in 2020 ILP organised and delivered 14 training sessions for over 300 government officials in low-income countries on tax and rule of law capacity building in Kenya, Nigeria and Mozambique. Over 700 members of community groups in rural and low-income regions internationally, but particularly in Sub-Saharan Africa, benefitted from ILP capacity building sessions.

We seek to achieve change by:

- **Using legal mechanisms**: To help civil society organisations and governments access, understand and deploy useful legal tools such as sanctions, civil remedies, negotiations, international standards and other legal avenues in their work.
- **Providing expert analysis**: Of who has benefited from corrupt activities, illicit financial flows and tax evasion; how undermining legal structures allow these economic injustices to take place and what can be done about it, including analysing legislation, contracts and treaties in the context of local and international standards.
- **Increasing accountability**: By combining legal expertise, networks of lawyers and a core staff team with a deep understanding of economic justice issues, we enable our client partners to hold powerful economic actors to account for their actions, including setting novel judicial precedents and through strategic litigation, against corrupt financial institutions and multinational companies.
- **Educating and capacity building**: By connecting ILP volunteer lawyers with law societies, civil society organisations and government departments, to share knowledge and skills through training and project collaboration, we enable those closest to the issues to face the legal and economic challenges they encounter. This balances the scales of power, ensuring they are equipped to sustain their knowledge and further build their skills.

Anti-Bribery, Corruption & Illicit Financial Flows

Illicit financial flows from corruption and tax evasion are increasingly crossing borders. ILP seeks to curb these flows by assisting those who seek to expose corruption, supporting the enforcement and strengthening of existing rules against corruption, and promoting transparency to limit the opportunities for corruption to take place.

We support civil society and investigative media to make corrupt actors accountable and raise awareness in safe havens of how professional enablers launder these illicit funds. ILP provides assistance on what information can be obtained about these investments under local laws, ways to deprive the corrupt of their illicitly acquired assets, and represents the victims requesting equitable repatriation of stolen assets. We deploy this expertise to help international and local NGOs as well as government agencies tackle the corrupt practices that undermine just, accountable, and inclusive development.

We provided support in 2020 to the following significant cases:

- **Preventing looting of Ghana's national gold reserves:** ILP sourced emergency legal representation for a coalition of Ghanaian NGOs in order to postpone a listing on the London Stock Exchange (LSE) of a shell company set up to hold the country's future gold revenues, so that an investigation of potential corruption could be carried out by the UK's Financial Conduct Authority (FCA). As a result, the Solicitors' Regulatory Authority also asked for the dossier, to allow them to investigate the role of the law firms involved in this transaction.

- **Drafting trade agreements to reduce corruption:** ILP supported a group of British NGOs to negotiate with UK government trade officials and propose international best practice to restrict corruption within the UK's post-Brexit trade agreements with developing countries. As a result of the advice, government officials invited civil society and the legal experts to submit formal drafts of clauses on bribe-payments to be included in the trade agreements.

- **Ukraine defence legislative reform:** Transparency International's Independent Anti-Corruption Committee on Defence (NAKO) team asked ILP to assemble an international pool of legal experts to review, analyse and propose legislative changes concerning the privatisation of state-owned arms export companies, state secrecy, and military procurement. ILP's volunteers were then asked to present the findings to an invited group of political advisors from G7 embassies in Kiev, Ukrainian experts, and selected NGOs campaigning for reform on these issues.

- **Repatriation of stolen Congolese assets from San Marino**: ILP assisted a collective representing Congolese civil society with advice from Italian lawyers to enable the return of €19 million Euros in bribes stolen from public funds by senior Congolese political figures and held in accounts in the Republic of San Marino. The funds had been frozen and seized by the San Marino Court of Appeal after a criminal investigation, but there was no plan to return them to the citizens of the Congo. The Prime Minister of San Marino asked the ILP taskforce for a report on international best practices and for advice on how to structure a repatriation.

- **A UK anti-corruption sanctions regime**: ILP co-chaired and facilitated detailed legal advice to the UK Anti-Corruption Coalition, a coalition of anti-corruption NGOs, on international best practice and the extension of the UK's human rights sanctions regime to include serious corruption and tax evasion.

Tax and Public Finance Reform

Our tax work seeks to enable developing nations to develop fair and effective tax systems and to generate the funds they need to finance development projects and provide basic public services. We provide technical expertise to help countries build national tax policy, strengthen tax administration capacities, and engage effectively with international tax treaty negotiations and other initiatives. In this work, we support both governments and civil society advocacy to improve tax policies.

Two significant priorities in this area are to help developing countries take effective measures to counter harmful tax base erosion, and to develop measures aimed at increasing fiscal transparency.

We provided support in 2020 to the following significant cases:

- **Negotiating a royalty pricing agreement for the government of Liberia:**[1] ILP provided technical expertise and completing negotiation support to the Liberian Revenue Authority on renegotiating a royalty pricing agreement. This ensures that the government and people of Liberia receive appropriate and fair market rate royalties for iron ore mining activities in their jurisdiction.

- **Supporting the UN Committee of Experts on Taxing Digital Services**:[2] ILP's tax experts provided expert commentaries to the UN Committee of Experts on International Cooperation in Tax Matters. The advice supported more equitable taxation of digital services, by giving more taxing rights to "market" jurisdictions (where revenue is earned) rather than "residence" jurisdictions of corporations. ILP also provided technical legal support to tax authorities who are developing proposals for digital economy taxation.

- **Energy Charter in Uganda**: ILP provided support to a Ugandan NGO on the legal effect of the development of an energy charter for revenue and investment in Uganda.

- **Trainings in multiple jurisdictions**: Amongst other initiatives, ILP experts provided training to officials at the Madagascar Revenue Authority; to civil society activists in Kenya's National Taxpayers Association; and to the African Union's annual conference on Contract Negotiations and Fiscal Regimes in the Extractives Industry (convened by NEPAD, the New Partnership for Africa's Development)

Media Freedom

We organise pro bono, expert legal advice and defence for independent investigative journalists who are engaged in exposing corruption, tax evasion, environmental damage and trafficking of wildlife or natural resources as well as their sources and collaborators in civil society or government. We extend an immediate support network in times of need for these frontline individuals and organisations, without which they may be silenced (or worse), and the reform impact of their work might fail to reach its full potential.

In 2020, ILP's Media Freedom Programme has supported more than 20 clients globally, with a particular focus in sub-Saharan Africa – ensuring that journalists are protected in publishing their work, and can legally access the data they need. The cases we support help achieve our organisational objectives of fighting corruption and illicit financial flows, and exposing breaches of environmental standards.

Some examples of the expertise and support we provided in 2020 included:

- **Defending the right of non-UK citizens to access Freedom of Information Act procedures:** ILP supported an appeal to the FOI Tribunal that set new legal precedent on the territorial scope of the FOI law and will enable non-UK residents to make FOI requests.

- **Providing support to investigative journalists:** ILP expert volunteers advised journalists on a variety of issues, including the due diligence requirements for Nigeria's negotiations with a former oil minister who had unlawfully acquired oil blocks during his mandate; regulations applicable to UK Trust and Company Service Providers who set up anonymous companies; oversight obligations of the Charities Commission regarding illicit funds from Africa potentially laundered through English charities and the legislative regime on foreign finance invested in Crown

[1] Stephen Shay, Iain Steel, Gabrielle Beran and Olumide Abimbola, Negotiating a royalty pricing agreement: Lessons from Liberia (18 June 2020), https://oecd-development-matters.org/2020/06/18/negotiating-a-royalty-pricing-agreement -lessons-from-liberia/ (accessed on 15 June 2021).

[2] Committee of Experts on International Cooperation in Tax Matters (E/C.18/2021/CRP.1, 6 April 2021) https://www.un.org/development/desa/financing/sites/www.un.org.development.desa.financing/files/2021-04/CITCM%2022%20CRP.1_Digitalization%206%20April%202021.pdf (accessed on 15 June 2021).

Dependencies. This advice supported the publication of articles that called for institutions that enable illicit financial flows to be held to account by regulators under the relevant laws.

- **Ensuring the protection of activists who investigate financial crimes**: ILP provided expert media law advice and pre-publication libel review on reports published by the Foreign Policy Centre (FPC) that shed light on the use of the law to close down the media (via SLAPP suits[3] and "libel tourism") and through abuse of UK jurisdiction over publication in other jurisdictions. ILP also recommended ways in which investigative journalists can be better protected.

Community Inclusive Development

Increasingly, our support to combat corruption and illicit financial flows has taken place within an environmental context, as corrupt actors both evade existing environmental laws and seek to prevent their strengthening. We seek to enable governments, parliamentarians, and civil society to enforce land rights and environmental laws; to hold actors to account for environmental degradation; to advocate for stronger environmental policies and better governance of natural resources; and to address environmental crimes, such as wildlife trafficking and illegal logging. ILP empowers civil society to engage more effectively in the decisions and processes driving large-scale, internationally financed development projects by providing them, and governments, with the perspective, advice, and assistance of high-level private practice lawyers who well understand the financing, contractual, and other legal arrangements that typically govern or underlie these projects.

ILP's work in this area during 2020 included:

- **Challenging illegal seizure of land in Kenya:** ILP has been supporting 700 members of three Maasai communities in their ancestral homelands in Olkaria valley, Kenya, to challenge widespread corruption in local and national government in relation to the development of geothermal energy projects. These projects threaten community members' land rights, safety, means of food production and livelihoods. Our training and awareness raising aim to equip these communities with the knowledge, skills and resources to enable them to be more equal partners in negotiations with investors and officials.

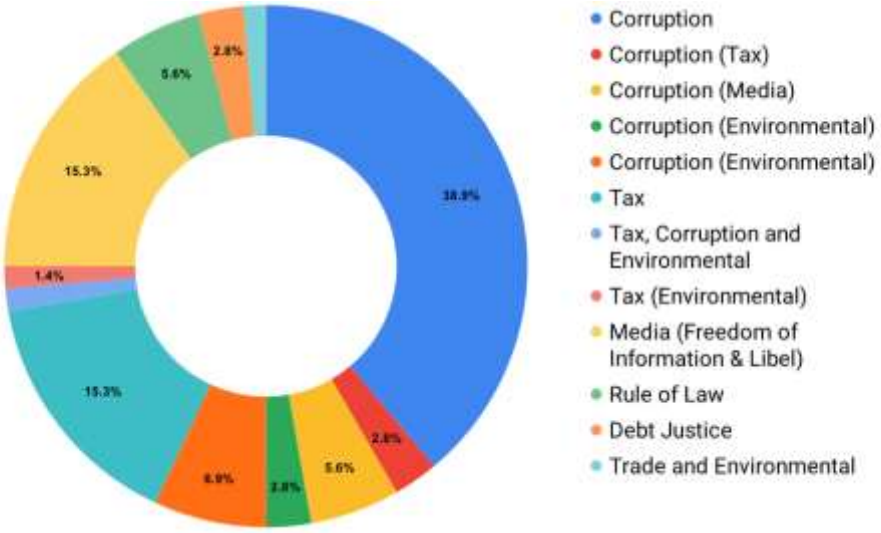
- **Training to prosecutors in Lagos State, Nigeria:** In 2020 ILP was asked by the Attorney General for Lagos State to provide advocacy and 'train-the-trainer' training to 90 Lagos prosecutors, creating a sustainable training model that can be passed on to successive generations of prosecutors in the Lagos Ministry of Justice. We also provided specific training on working with vulnerable groups.

[3] A strategic lawsuit against public participation (SLAPP) or SLAPP suit is a lawsuit intended to censor, intimidate, and silence critics by burdening them with the cost of a legal defence until they abandon their criticism or opposition.

Statistical Breakdown

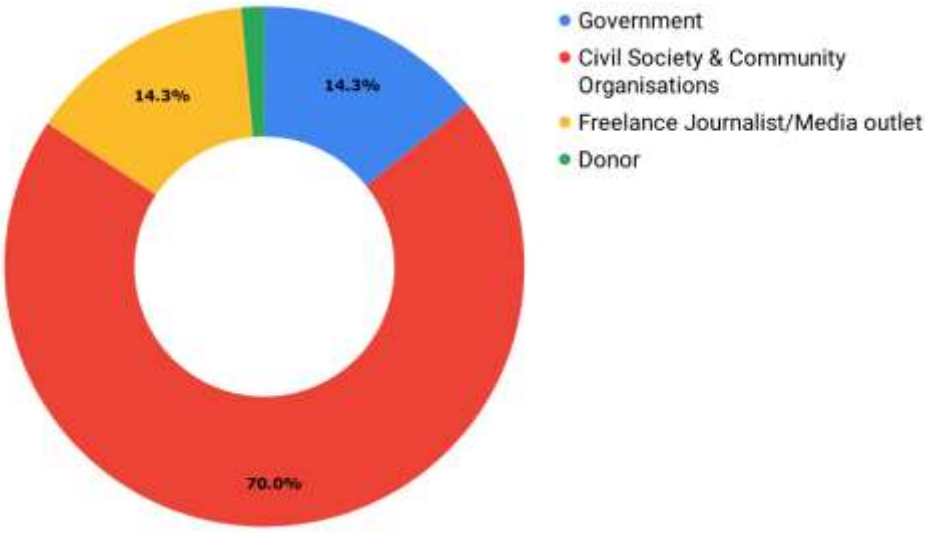
Strategic Focus

In 2020, the focus of our case request were as follows:



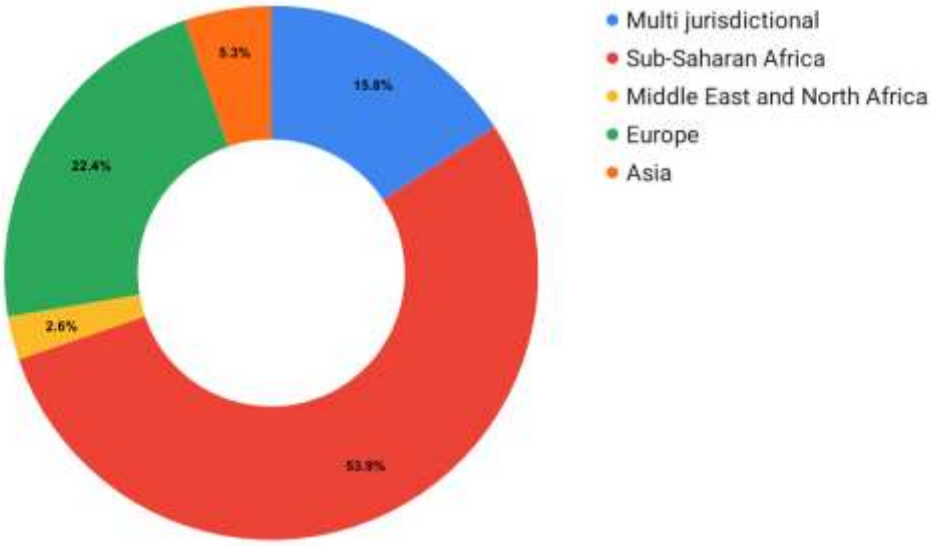
Clients

In 2020, the breakdown of our clients was as follows:



Jurisdictions

In 2020, the jurisdictions in which are partners were located were as follows:



Challenges to Project Implementation

The COVID pandemic inevitably disrupted the work of ILP during 2020. However, we were able to transition to remote working relatively easily, and the pandemic ultimately had no impact on caseload management. COVID restricted travel, but it also created opportunities for innovation, for example:

- delivering training sessions via radio to support Maasai communities in Kenya, enabling us to reach individuals who would otherwise not have access to legal information and resources;
- investing in software used by universities so that we could continue capacity training to officials and civil society virtually, despite the global travel restrictions imposed (and that would otherwise have caused us to suspend training and mentoring support).

This virtual training technology has allowed us to access areas we might otherwise not be able to reach with direct in-person training because the participants are dispersed across large, badly connected areas (Zambia, Kenya and Zimbabwe) or where it's forbidden to travel for security reasons (Northern Nigeria).

The team also trained participants, volunteers and donor monitors to use the e-training platform and conduct live training sessions with officials in Kenya, Madagascar and the Nigerian Ministry of Justice which were presented from our offices or from the trainer's home.

The e-training platform has many useful features that will complement future trainings, even if in-country, such as storage for reading and training materials, tests and videos.

In rural parts of Kenya where our clients, village community groups, were legally prohibited from meeting and have limited access to the internet we also used local radio shows to enable discussion of issues and the provision of legal advice and legal

support strategies. While in-person training has many benefits, these new technological approaches the team have learned will be useful for future projects, particularly in Zambia and Zimbabwe where participants are dispersed over wide distances.

Fundraising

The Trustees are grateful to the following donors for their generous support of the Charity's work:

The Indigo Trust

Joffe Charitable Trust

Joseph Rowntree Charitable Trust (Power and Accountability Programme)

UKAid Small Charities Challenge Fund (DFID)

ROLE UK

Luminate

Akin Gump Strauss Hauer & Feld LLP

Allen & Overy LLP Global Grants Programme

Ashurst LLP

Herbert Smith Freehills LLP

Hogan Lovells LLP

Simmons & Simmons LLP

Bryan Cave Leighton Paisner LLP

Financial review

Income for the year from donations and investments was £256,875 (2019: £175,876) which is an increase of £80,999 from 2019. Expenditure was £ 238,538 (2019: £204,288), which is an increase of £34,250 from 2019. Income was spent on charitable activities, cost of raising funds and administration costs of the Charity. Further details can be found in the statement of financial activities on page 15.

Reserves

Total reserves as of 31st December 2020 are £ 200,741 (2019: £182,404) of which £33,106 (2019: £38,583) is restricted and £167,635 (2019: £143,821) is unrestricted.

Restricted reserves reflect the unspent balance of any funds which are tied to a particular purpose specified by the donor. At the end of 2020, restricted reserves were £33,106 (2019: £38,583).

Unrestricted reserves are not restricted or designed for any specific purpose. The Trustees reviewed the Charity's reserves policy in light of Charity Commission guidance.

The policy on reserves is to hold an amount to reflect variances around cash flow, income security and meet on-going liabilities given that funding may come at any time of the year. The Trustees have resolved that the Charity should seek to hold unrestricted reserves of at least £100,000 for its long-term sustainability and to ensure we continue to serve our clients and other beneficiaries; the amount held varied throughout the year but at year end unrestricted funds amounted to £167,635 (2019: £143,821).

Future plans

The trustees appointed a new Executive Director and a new Programme Director in Q1 of 2021 with the team and trustees providing support to help them transition into their new roles. The Charity intends to implement a Fundraising Strategy approved in Q4 2020 to increase and diversify the Charity's multi-year, core donor base and ensure greater financial stability over the medium to long term. The board plans to conduct further reviews of the Charity in 2021, including its strategy, to ensure it continues to deliver quality work for its clients.

As the COVID-19 pandemic continues, the Charity plans that all of its capacity building training in 2021 will be conducted virtually, allowing for more participants, especially those from rural areas, to receive quality training.

Risk management

The Trustees are aware of their responsibility to identify, consider and manage material financial and non-financial risk facing the charitable company. They have considered and put into place systems and procedures to manage such risks and are continuing to develop the Charity's risk management strategy and procedures.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. This is achieved by:

- Regular consideration of financial results, variances from budgets, and non-financial indicators;
- Delegation of authority and segregation of duties; and
- Identification and management of risks including through the development of a risk register.

As well as the financial control systems, the Trustees continually review and monitor the activities of the Charity throughout the year.

Principal risks identified relate primarily to operational risks, such as safety of volunteers and funding challenges during the COVID-19 pandemic. The former is addressed through careful review of those countries in which work is physically undertaken, advice to volunteers and support when in-country. This risk, however, has been reduced because of travel restrictions or no travel policies adopted by countries worldwide in 2020. This looks likely to continue through much of 2021. In relation to funding risks, in Q4 2020 the Charity's board approved the implementation of a fundraising strategy to diversify its donor base and in particular its multi-year funding partners with the help of a part-time fundraising consultant. Transitioning to greater multi-year funding will continue to remain a key priority for the Charity throughout 2021.

Going Concern

The Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future (and certainly for 12 months from the date of signing). Thus, they have adopted the going concern basis in preparing the financial statements.

The Trustees note the ongoing COVID-19 pandemic has made it more difficult to plan in the short term, however, thanks to a number of reliable core donors the Trustees continue to have a reasonable expectation that the Charity can continue for at least the next 12 months. Income received to end of April 2021 (£55,485) is above the budget to end April 2021. The Charity, therefore, is satisfied that it has sufficient cash and reserves to support the going concern assumption. Cash held at 30 April 2021 was £180,382. Whilst resources may be under pressure in the short to medium term due to the COVID-19 pandemic, we expect to manage delivery of charitable activities accordingly.

Statement of Trustees' responsibilities

The trustees (who are also directors of International Lawyers Project for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgments and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and

- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report was approved by the Board on 19 July 2021 and signed on its behalf, by:

On behalf of the board

Anthony Inglese

Anthony Inglese
Trustee and Chairman
Date: 19 JULY 2021

International Lawyers Project
(formerly International Senior Lawyers Project - UK)

Annual reports and Accounts for the year ended 31 December 2020

Independent examiner's report to the Trustees of International Lawyers Project

I report to the charity's trustees on my examination of the accounts of International Lawyers Project ("the company") for the year ended 31 December 2020, comprising the statement of financial activities (Incorporating Income and Expenditure Accounts), the balance sheet, the statement of cash flows and the related notes 1 to 13.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity's trustees (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act"). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Sarah Anderson

Sarah Anderson FCCA
for and on behalf of Deloitte LLP
London, United Kingdom

Date: 20 July 2021

Financial Statements

Statement of Financial activities (Incorporating the Income and Expenditure Accounts)

31 December 2020

	Notes	2020 Unrestricted Fund £	2020 Restricted Funds £	2020 Total £	2019 Unrestricted Fund £	2019 Restricted Funds £	2019 Total £
Incoming resources							
Donations and legacies	3	192,496	64,106	256,602	124,740	50,690	175,430
Investment income and interest		273	-	273	446	-	446
Total income		**192,769**	**64,106**	**256,875**	**125,186**	**50,690**	**175,876**
Expenditure							
Cost of raising funds	4	(36,282)	-	(36,282)	(36,121)	-	(36,121)
Expenditure on Charitable activities	5	(147,776)	(54,480)	(202,256)	(124,860)	(43,307)	(168,167)
Total Expenditure		**(184,058)**	**(54,480)**	**(238,538)**	**(160,981)**	**(43,307)**	**(204,288)**
Net income/(expenditure) for the year		**8,711**	**9,626**	**18,337**	**(35,795)**	**7,383**	**(28,412)**
Funds brought Forward	12	**143,821**	**38,583**	**182,404**	**160,836**	**49,980**	**210,816**
Transfer between funds		15,103	(15,103)	-	18,780	(18,780)	-
Funds Carried Forward		**167,635**	**33,106**	**200,741**	**143,821**	**38,583**	**182,404**

All amounts relate to continuing activities and there has been no change in the nature of the Charity's activities in the year.

All recognised gains and losses are included in the statement of financial activities.

The notes on pages 18 to 27 form part of these financial statements.

Balance Sheet

	Notes	2020 £	2019 £
Fixed Assets			
Tangible Assets	**8**	-	1,579
Intangible Assets	**8**	-	533
		-	**2,112**
Current Assets			
Other debtors & prepayments	**9**	3,085	5,600
Cash at bank and in hand		220,012	181,497
		223,097	**187,097**
Creditors:	**10**		
Amounts falling due within one year		(22,356)	(6,805)
Net Current Assets		**200,741**	**180,292**
Total Assets Less Current Liabilities		**200,741**	**182,404**
Accumulated Funds			
Unrestricted funds	**12**	167,635	143,821
Restricted Funds	**11**	33,106	38,583
		200,741	**182,404**

For the year ended 31 December 2020 the Charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The financial statements have been prepared in accordance with the provisions applicable to companies' subject to the small companies' regime.

The members have not required the Charity to obtain an audit of its financial statements for the period in question in accordance with section 476 of the Companies Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

Signed on behalf of the Board of Trustees by and authorised for issue on 19 July 2021.

Anthony Inglese

Anthony Inglese
Trustee and Chairman

Statement of Cash Flows

	2020	2019
	£	£
Surplus (deficit) from operating activities	18,337	(28,412)
Fixed assets written Off	1,057	382
Depreciation	1,055	1,085
Interest Receivable	(273)	(446)
Decrease in receivables	2,515	37,628
Increase in payables	15,551	4,369
Net Cash Generated from operating activities	**38,242**	**14,606**
Investing Activities		
Interest Received	273	446
Net Cash inflow and increase in cash	**273**	**446**
Cash and cash equivalents at beginning of year	181,497	166,445
Cash and cash equivalents at end of year	**220,012**	**181,497**
Analysis of cash and cash equivalent		
Cash in hand and at bank	220,012	181,497
Total cash and cash equivalent	**220,012**	**181,497**

All cash is cash only and no cash equivalents are held

Notes forming part of the financial statements for the year ended 31 December 2020

1. Accounting policies

Basis of accounting

These financial statements have been prepared under the historical cost convention, and in accordance with applicable United Kingdom accounting standards and in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities (SORP 2019) and the Companies Act 2006.

The functional currency of ILP is considered to be pounds sterling because that is the currency of the primary economic environment in which the Company operates.

ILP constitutes a public benefit entity as defined by FRS 102.

Going concern

These accounts are prepared on the going concern basis. The Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future.

Income

Donations including donations, gifts and legacies are recognised where there is entitlement, the amount can be measured with sufficient reliability, and receipt is probable.

All income is accounted for on an accruals basis. Accrued income represents money owed for project undertaken and/or expenditure already incurred in 2020.

Expenditure

Expenditure is accounted for on an accruals basis.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The Trustees currently have no designated funds.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes.

Costs of raising funds

The costs of raising funds consist of fundraising costs relating to Project staff time and office overheads.

Allocation of overhead and support costs

Overhead and support costs have been allocated to charitable activities and fundraising. The allocation of overhead and support costs is analysed in note 5.

Governance costs comprise all costs involving public accountability of the charitable company and its compliance with regulation and good practice and are included within support costs.

Fixed Assets

Furniture is depreciated straight line over 10 years. IT equipment is depreciated straight line over 5 years. Intangible assets are depreciated over 4 years. Only assets of value over £500 are capitalised. In 2020 all remaining computer assets were fully depreciated.

Accounting policies (continued)

Company status

The Charity is a company limited by guarantee. The members of the company are the Members named on page 2. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the Charity.

Statement of cash flows

Following the implementation of FRS 102, a statement of cash flows has been incorporated within the financial statements of ILP for the year ended 31 December 2020 on page 17.

Financial instruments

Financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument.

Financial assets are derecognised when and only when (a) the contractual right to the cash flows from the financial asset expire or are settled, (b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or (c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions and are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment. Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Pensions

ILP operates a defined contribution scheme. The cost of pensions is allocated to restricted and unrestricted funds spent on projects as part of direct costs in proportion to the work undertaken and time spent by staff on projects funded either by restricted and unrestricted funds. The balance is allocated either to support costs or fundraising costs.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the Group's accounting policies, which are described in note 1, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no critical accounting judgments or key sources of estimation uncertainty at the reporting date.

2. Staff costs

The Trustees did not receive any emoluments or reimbursed expenses from the Charity.

No employees in the current and prior periods had emoluments in excess of £60,000.

	2020	2019
	£	£
Wages and Salaries	130,561	129,914
Social Security Costs	10,170	10,978
Pension Costs	5,982	6,484
Total Staff Costs	**146,713**	**147,376**

The average number of employees employed by the charity during the year Full Time Equivalent (FTE)[4] was:

	2020	2019
	No.	No.
Executive Director	0.00	0.83
Programme Director	1.70	1.75
Programme Officer	1.30	0.92
	3.00	**3.50**

3. Donations

	2020	2019
	£	£
Unrestricted funds		
Donations in Kind	30,315	30,250
Voluntary Donations	162,181	94,490
Restricted funds		
Voluntary Donations	64,106	50,690
Total Donations	**256,602**	**175,430**

[4] Full Time Equivalent is to indicate the workload of full-time employees of ILP

Unrestricted Donations include a gift of office space to the value of £30,000 (2019: £30,000) by Herbert Smith Freehills LLP, a donated training course to the value of £65 (2019: £0) and the discounted independent examination fee to the value of £250 (2019: £250) by Deloitte LLP.

4.	**Cost of raising funds**	**2020**	**2019**
		£	**£**
	Fundraising costs: 20% of Programme Officers, £29,343 (2019: £29,475) and £6,939, being 20% of overheads (2019: £6,464)	36,282	36,121

5. **Total Expenditure**

	2020 Direct Project Cost	**2020 Staff Cost**	**2020 Other Cost**	**2020 Total**	**2019 Direct Project Cost**	**2019 Staff Cost**	**2019 Other Cost**	**2019 Total**
	£	**£**	**£**	**£**	**£**	**£**	**£**	**£**
Restricted Funds								
Charitable activities								
DFID	18,416	3,868	415	**22,699**	291	-	-	**291**
Joffe 2017-2019	-	-	-	-	7,874	13,500	830	**22,204**
Joffe 2019 - 2021	315	-	15,912	**16,227**	-	-	225	**225**
Kazakhstan	-	-	-	-	-	1,572	-	**1,572**
Liberia/GIZ	-	-	-	-	5,751	2,000	-	**7,751**
NEPAD	-	-	-	-	-	3,958	-	**3,958**
Role UK	4,616	8,222	116	**12,954**	-	-	-	-
Transparency International	-	2,600	-	**2,600**	4,591	2,715	-	**7,306**
Total for Restricted Funds	**23,347**	**14,690**	**16,443**	**54,480**	**18,507**	**23,745**	**1,055**	**43,307**

Unrestricted Funds	-	102,680	45,096	**147,776**	-	94,156	30,704	**124,860**
Expenditure on Charitable Activities	**23,347**	**117,370**	**61,539**	**202,256**	18,507	117,901	31,759	**168,167**
Cost of raising funds	-	29,343	6,939	**36,282**	-	29,475	6,646	**36,121**
Total Expenditure	**23,347**	**146,713**	**68,478**	**238,538**	**18,507**	**147,376**	**38,405**	**204,288**

6. Governance costs

	2020	**2019**
	£	**£**
Independent Examiner's fees	250	250

7. Taxation

The company is a charity within the meaning of Paragraph 1 Schedule 6 Finance Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

8. Tangible assets

	Furniture & Tangible IT Equipment	Intangible IT Equipment	Total
	£	£	£
Cost at 1 January 2020	4,495	744	5,239
Additions	-	-	-
Written Off	(710)	(347)	(1,057)
As at 31 December 2020	**3,785**	**397**	**4,182**
Depreciation			
As at 1 January 2020	2,916	211	3,127
Provided for the year	869	186	1,055
Written Off	-	-	-
As at 31 December 2020	**3,785**	**397**	**4,182**
Net book value @31 December 2020	**-**	**-**	**-**
Net Book Value @ 31 December 2019	**1,579**	**533**	**2,112**

9. Other debtors

	2020	2019
	£	£
Other debtors	-	5,000
Prepayments	-	600
Accrued revenue	3,085	-
Total	**3,085**	**5,600**

All debtors are receivable within one year.

10. Creditors: amounts falling due within one year

	2020	2019
	£	£
Refund for GIZ/Liberia	15,103	-
HMRC	2,151	-
Pension contributions	2,481	-
Trade Creditors	1,603	6,266
Accrued Expenses	1,018	539
	22,356	**6,805**

11 Restricted funds

All income reflects sums promised and either received in 2020 or due in 2021 but attributable to 2020 work; all expenditure occurred in 2020.

	2020 Income	2020 Expenditure	2020 Capital transfers	2020 At 31 Dec	2019 Income	2019 Expenditure	2019 Capital transfers	2019 At 31 Dec
	£	£	£	£	£	£	£	£
Charitable activities								
DFID	30,368	22,699	-	7,378	-	291	-	(291)
Joffe 2017-2019	-	-	-	-	-	22,204	18,778	-
Joffe 2019 – 2021	15,000	16,227	-	13,548	15,000	225	-	14,775
Kazakhstan	-	-	-	-	1,572	1,572	-	-
Liberia/GIZ	-	-	15,103	-	22,854	7,751	-	15,103
NEPAD	-	-	-	-	3,958	3,958	-	-
Role UK	13,288	12,954	-	334	-	-	-	-

Transparency International	5,450	2,600	-	2,850	7,306	7,306	-	-
Tanzania Law School	-	-	-	8,996	-	-	-	8,996
Other	-	-	-	-	-	-	2	-
	64,106	**54,480**	**15,103**	**33,106**	**50,690**	**43,307**	**18,780**	**38,583**

* Capital transfer relates to fund balance being returned to the original funder as the project could not be completed due to COVID restrictions on international travel.

12 Analysis of Net Assets between Funds

Fund balances at 31st December 2020 are represented by	**Unrestricted**	**Restricted**	**Total**
	£	**£**	**£**
Fixed Assets	-	-	**-**
Current Assets	174,888	48,209	**223,097**
Current Liabilities	(7,253)	(15,103)	**(22,356)**
Total Net Assets	**167,635**	**33,106**	**200,741**

Fund balances at 31st December 2019 are represented by

	Unrestricted	**Restricted**	**Total**
	£	**£**	**£**
Fixed Assets	2,112	**-**	**2,112**
Current Assets	148,514	38,583	**187,097**
Current Liabilities	(6,805)	-	**(6,805)**
Total Net Assets	**143,821**	**38,583**	**182,404**

13 Related Party Disclosures

Due to ISLP - US - re GIZ/Liberia Project[5] -£1,963 (2019: £19,494)

[5] The GIZ/Liberia Project was to be implemented by ISLP-UK and supported by ISLP from 2019 to 2020. The project was funded by GIZ. However, the project could not be completed and refund was due to ISLP.